

[별표 3] <개정 2009.2.4>

연금소득 간이세액표(제189조제2항 관련)

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

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

가. 공제대상 가족의 수가 7명인 경우의 세액

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

(70세 이상자가 없는 경우)

| 공제대상<br>가족수<br>월환산액 |     | 1     | 2 | 3 | 4 | 5 | 6 | 7 |
|---------------------|-----|-------|---|---|---|---|---|---|
| 560                 | 565 | 0     | 0 | 0 | 0 | 0 | 0 | 0 |
| 565                 | 570 | 0     | 0 | 0 | 0 | 0 | 0 | 0 |
| 570                 | 575 | 0     | 0 | 0 | 0 | 0 | 0 | 0 |
| 575                 | 580 | 0     | 0 | 0 | 0 | 0 | 0 | 0 |
| 580                 | 585 | 0     | 0 | 0 | 0 | 0 | 0 | 0 |
| 585                 | 590 | 200   | 0 | 0 | 0 | 0 | 0 | 0 |
| 590                 | 595 | 440   | 0 | 0 | 0 | 0 | 0 | 0 |
| 595                 | 600 | 680   | 0 | 0 | 0 | 0 | 0 | 0 |
| 600                 | 605 | 920   | 0 | 0 | 0 | 0 | 0 | 0 |
| 605                 | 610 | 1,160 | 0 | 0 | 0 | 0 | 0 | 0 |
| 610                 | 615 | 1,400 | 0 | 0 | 0 | 0 | 0 | 0 |
| 615                 | 620 | 1,640 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620                 | 625 | 1,880 | 0 | 0 | 0 | 0 | 0 | 0 |
| 625                 | 630 | 2,120 | 0 | 0 | 0 | 0 | 0 | 0 |
| 630                 | 635 | 2,360 | 0 | 0 | 0 | 0 | 0 | 0 |
| 635                 | 640 | 2,600 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640                 | 645 | 2,840 | 0 | 0 | 0 | 0 | 0 | 0 |
| 645                 | 650 | 3,080 | 0 | 0 | 0 | 0 | 0 | 0 |
| 650                 | 655 | 3,320 | 0 | 0 | 0 | 0 | 0 | 0 |
| 655                 | 660 | 3,560 | 0 | 0 | 0 | 0 | 0 | 0 |
| 660                 | 665 | 3,800 | 0 | 0 | 0 | 0 | 0 | 0 |
| 665                 | 670 | 4,040 | 0 | 0 | 0 | 0 | 0 | 0 |
| 670                 | 675 | 4,280 | 0 | 0 | 0 | 0 | 0 | 0 |
| 675                 | 680 | 4,520 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680                 | 685 | 4,760 | 0 | 0 | 0 | 0 | 0 | 0 |
| 685                 | 690 | 5,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 690                 | 695 | 5,240 | 0 | 0 | 0 | 0 | 0 | 0 |
| 695                 | 700 | 5,480 | 0 | 0 | 0 | 0 | 0 | 0 |
| 700                 | 705 | 5,720 | 0 | 0 | 0 | 0 | 0 | 0 |
| 705                 | 710 | 5,960 | 0 | 0 | 0 | 0 | 0 | 0 |
| 710                 | 715 | 6,200 | 0 | 0 | 0 | 0 | 0 | 0 |
| 715                 | 720 | 6,440 | 0 | 0 | 0 | 0 | 0 | 0 |

|     |     |        |        |       |   |   |   |   |
|-----|-----|--------|--------|-------|---|---|---|---|
| 720 | 725 | 6,680  | 0      | 0     | 0 | 0 | 0 | 0 |
| 725 | 730 | 6,920  | 0      | 0     | 0 | 0 | 0 | 0 |
| 730 | 735 | 7,160  | 0      | 0     | 0 | 0 | 0 | 0 |
| 735 | 740 | 7,400  | 0      | 0     | 0 | 0 | 0 | 0 |
| 740 | 745 | 7,640  | 140    | 0     | 0 | 0 | 0 | 0 |
| 745 | 750 | 7,880  | 380    | 0     | 0 | 0 | 0 | 0 |
| 750 | 755 | 8,120  | 620    | 0     | 0 | 0 | 0 | 0 |
| 755 | 760 | 8,360  | 860    | 0     | 0 | 0 | 0 | 0 |
| 760 | 765 | 8,600  | 1,100  | 0     | 0 | 0 | 0 | 0 |
| 765 | 770 | 8,840  | 1,340  | 0     | 0 | 0 | 0 | 0 |
| 770 | 775 | 9,080  | 1,580  | 0     | 0 | 0 | 0 | 0 |
| 775 | 780 | 9,320  | 1,820  | 0     | 0 | 0 | 0 | 0 |
| 780 | 785 | 9,560  | 2,060  | 0     | 0 | 0 | 0 | 0 |
| 785 | 790 | 9,800  | 2,300  | 0     | 0 | 0 | 0 | 0 |
| 790 | 795 | 10,040 | 2,540  | 0     | 0 | 0 | 0 | 0 |
| 795 | 800 | 10,280 | 2,780  | 0     | 0 | 0 | 0 | 0 |
| 800 | 805 | 10,520 | 3,020  | 0     | 0 | 0 | 0 | 0 |
| 805 | 810 | 10,760 | 3,260  | 0     | 0 | 0 | 0 | 0 |
| 810 | 815 | 11,000 | 3,500  | 0     | 0 | 0 | 0 | 0 |
| 815 | 820 | 11,240 | 3,740  | 0     | 0 | 0 | 0 | 0 |
| 820 | 825 | 11,480 | 3,980  | 0     | 0 | 0 | 0 | 0 |
| 825 | 830 | 11,720 | 4,220  | 0     | 0 | 0 | 0 | 0 |
| 830 | 835 | 11,960 | 4,460  | 0     | 0 | 0 | 0 | 0 |
| 835 | 840 | 12,200 | 4,700  | 0     | 0 | 0 | 0 | 0 |
| 840 | 845 | 12,440 | 4,940  | 0     | 0 | 0 | 0 | 0 |
| 845 | 850 | 12,680 | 5,180  | 0     | 0 | 0 | 0 | 0 |
| 850 | 855 | 12,920 | 5,420  | 0     | 0 | 0 | 0 | 0 |
| 855 | 860 | 13,160 | 5,660  | 0     | 0 | 0 | 0 | 0 |
| 860 | 865 | 13,400 | 5,900  | 0     | 0 | 0 | 0 | 0 |
| 865 | 870 | 13,640 | 6,140  | 0     | 0 | 0 | 0 | 0 |
| 870 | 875 | 13,880 | 6,380  | 0     | 0 | 0 | 0 | 0 |
| 875 | 880 | 14,120 | 6,620  | 0     | 0 | 0 | 0 | 0 |
| 880 | 885 | 14,360 | 6,860  | 0     | 0 | 0 | 0 | 0 |
| 885 | 890 | 14,600 | 7,100  | 0     | 0 | 0 | 0 | 0 |
| 890 | 895 | 14,840 | 7,340  | 0     | 0 | 0 | 0 | 0 |
| 895 | 900 | 15,080 | 7,580  | 80    | 0 | 0 | 0 | 0 |
| 900 | 905 | 15,320 | 7,820  | 320   | 0 | 0 | 0 | 0 |
| 905 | 910 | 15,560 | 8,060  | 560   | 0 | 0 | 0 | 0 |
| 910 | 915 | 15,800 | 8,300  | 800   | 0 | 0 | 0 | 0 |
| 915 | 920 | 16,040 | 8,540  | 1,040 | 0 | 0 | 0 | 0 |
| 920 | 925 | 16,280 | 8,780  | 1,280 | 0 | 0 | 0 | 0 |
| 925 | 930 | 16,520 | 9,020  | 1,520 | 0 | 0 | 0 | 0 |
| 930 | 935 | 16,760 | 9,260  | 1,760 | 0 | 0 | 0 | 0 |
| 935 | 940 | 17,000 | 9,500  | 2,000 | 0 | 0 | 0 | 0 |
| 940 | 945 | 17,240 | 9,740  | 2,240 | 0 | 0 | 0 | 0 |
| 945 | 950 | 17,480 | 9,980  | 2,480 | 0 | 0 | 0 | 0 |
| 950 | 955 | 17,720 | 10,220 | 2,720 | 0 | 0 | 0 | 0 |
| 955 | 960 | 17,960 | 10,460 | 2,960 | 0 | 0 | 0 | 0 |
| 960 | 965 | 18,200 | 10,700 | 3,200 | 0 | 0 | 0 | 0 |

|       |       |        |        |        |        |        |       |   |
|-------|-------|--------|--------|--------|--------|--------|-------|---|
| 965   | 970   | 18,440 | 10,940 | 3,440  | 0      | 0      | 0     | 0 |
| 970   | 975   | 18,680 | 11,180 | 3,680  | 0      | 0      | 0     | 0 |
| 975   | 980   | 18,920 | 11,420 | 3,920  | 0      | 0      | 0     | 0 |
| 980   | 985   | 19,160 | 11,660 | 4,160  | 0      | 0      | 0     | 0 |
| 985   | 990   | 19,400 | 11,900 | 4,400  | 0      | 0      | 0     | 0 |
| 990   | 995   | 19,640 | 12,140 | 4,640  | 0      | 0      | 0     | 0 |
| 995   | 1,000 | 19,880 | 12,380 | 4,880  | 0      | 0      | 0     | 0 |
| 1,000 | 1,010 | 20,240 | 12,740 | 5,240  | 0      | 0      | 0     | 0 |
| 1,010 | 1,020 | 20,720 | 13,220 | 5,720  | 0      | 0      | 0     | 0 |
| 1,020 | 1,030 | 21,200 | 13,700 | 6,200  | 0      | 0      | 0     | 0 |
| 1,030 | 1,040 | 21,680 | 14,180 | 6,680  | 0      | 0      | 0     | 0 |
| 1,040 | 1,050 | 22,160 | 14,660 | 7,160  | 0      | 0      | 0     | 0 |
| 1,050 | 1,060 | 22,640 | 15,140 | 7,640  | 140    | 0      | 0     | 0 |
| 1,060 | 1,070 | 23,120 | 15,620 | 8,120  | 620    | 0      | 0     | 0 |
| 1,070 | 1,080 | 23,600 | 16,100 | 8,600  | 1,100  | 0      | 0     | 0 |
| 1,080 | 1,090 | 24,080 | 16,580 | 9,080  | 1,580  | 0      | 0     | 0 |
| 1,090 | 1,100 | 24,560 | 17,060 | 9,560  | 2,060  | 0      | 0     | 0 |
| 1,100 | 1,110 | 25,040 | 17,540 | 10,040 | 2,540  | 0      | 0     | 0 |
| 1,110 | 1,120 | 25,520 | 18,020 | 10,520 | 3,020  | 0      | 0     | 0 |
| 1,120 | 1,130 | 26,000 | 18,500 | 11,000 | 3,500  | 0      | 0     | 0 |
| 1,130 | 1,140 | 26,480 | 18,980 | 11,480 | 3,980  | 0      | 0     | 0 |
| 1,140 | 1,150 | 26,960 | 19,460 | 11,960 | 4,460  | 0      | 0     | 0 |
| 1,150 | 1,160 | 27,440 | 19,940 | 12,440 | 4,940  | 0      | 0     | 0 |
| 1,160 | 1,170 | 27,920 | 20,420 | 12,920 | 5,420  | 0      | 0     | 0 |
| 1,170 | 1,180 | 28,450 | 20,950 | 13,450 | 5,950  | 0      | 0     | 0 |
| 1,180 | 1,190 | 28,990 | 21,490 | 13,990 | 6,490  | 0      | 0     | 0 |
| 1,190 | 1,200 | 29,530 | 22,030 | 14,530 | 7,030  | 0      | 0     | 0 |
| 1,200 | 1,210 | 30,070 | 22,570 | 15,070 | 7,570  | 70     | 0     | 0 |
| 1,210 | 1,220 | 30,610 | 23,110 | 15,610 | 8,110  | 610    | 0     | 0 |
| 1,220 | 1,230 | 31,150 | 23,650 | 16,150 | 8,650  | 1,150  | 0     | 0 |
| 1,230 | 1,240 | 31,690 | 24,190 | 16,690 | 9,190  | 1,690  | 0     | 0 |
| 1,240 | 1,250 | 32,230 | 24,730 | 17,230 | 9,730  | 2,230  | 0     | 0 |
| 1,250 | 1,260 | 32,770 | 25,270 | 17,770 | 10,270 | 2,770  | 0     | 0 |
| 1,260 | 1,270 | 33,310 | 25,810 | 18,310 | 10,810 | 3,310  | 0     | 0 |
| 1,270 | 1,280 | 33,850 | 26,350 | 18,850 | 11,350 | 3,850  | 0     | 0 |
| 1,280 | 1,290 | 34,390 | 26,890 | 19,390 | 11,890 | 4,390  | 0     | 0 |
| 1,290 | 1,300 | 34,930 | 27,430 | 19,930 | 12,430 | 4,930  | 0     | 0 |
| 1,300 | 1,310 | 35,470 | 27,970 | 20,470 | 12,970 | 5,470  | 0     | 0 |
| 1,310 | 1,320 | 36,010 | 28,510 | 21,010 | 13,510 | 6,010  | 0     | 0 |
| 1,320 | 1,330 | 36,550 | 29,050 | 21,550 | 14,050 | 6,550  | 0     | 0 |
| 1,330 | 1,340 | 37,090 | 29,590 | 22,090 | 14,590 | 7,090  | 0     | 0 |
| 1,340 | 1,350 | 37,630 | 30,130 | 22,630 | 15,130 | 7,630  | 130   | 0 |
| 1,350 | 1,360 | 38,170 | 30,670 | 23,170 | 15,670 | 8,170  | 670   | 0 |
| 1,360 | 1,370 | 38,710 | 31,210 | 23,710 | 16,210 | 8,710  | 1,210 | 0 |
| 1,370 | 1,380 | 39,250 | 31,750 | 24,250 | 16,750 | 9,250  | 1,750 | 0 |
| 1,380 | 1,390 | 39,790 | 32,290 | 24,790 | 17,290 | 9,790  | 2,290 | 0 |
| 1,390 | 1,400 | 40,330 | 32,830 | 25,330 | 17,830 | 10,330 | 2,830 | 0 |
| 1,400 | 1,410 | 40,870 | 33,370 | 25,870 | 18,370 | 10,870 | 3,370 | 0 |
| 1,410 | 1,420 | 41,410 | 33,910 | 26,410 | 18,910 | 11,410 | 3,910 | 0 |

|       |       |         |        |        |        |        |        |        |
|-------|-------|---------|--------|--------|--------|--------|--------|--------|
| 1,420 | 1,430 | 41,950  | 34,450 | 26,950 | 19,450 | 11,950 | 4,450  | 0      |
| 1,430 | 1,440 | 42,490  | 34,990 | 27,490 | 19,990 | 12,490 | 4,990  | 0      |
| 1,440 | 1,450 | 43,030  | 35,530 | 28,030 | 20,530 | 13,030 | 5,530  | 0      |
| 1,450 | 1,460 | 43,570  | 36,070 | 28,570 | 21,070 | 13,570 | 6,070  | 0      |
| 1,460 | 1,470 | 44,110  | 36,610 | 29,110 | 21,610 | 14,110 | 6,610  | 0      |
| 1,470 | 1,480 | 44,650  | 37,150 | 29,650 | 22,150 | 14,650 | 7,150  | 0      |
| 1,480 | 1,490 | 45,190  | 37,690 | 30,190 | 22,690 | 15,190 | 7,690  | 190    |
| 1,490 | 1,500 | 45,730  | 38,230 | 30,730 | 23,230 | 15,730 | 8,230  | 730    |
| 1,500 | 1,510 | 46,270  | 38,770 | 31,270 | 23,770 | 16,270 | 8,770  | 1,270  |
| 1,510 | 1,520 | 46,810  | 39,310 | 31,810 | 24,310 | 16,810 | 9,310  | 1,810  |
| 1,520 | 1,530 | 47,350  | 39,850 | 32,350 | 24,850 | 17,350 | 9,850  | 2,350  |
| 1,530 | 1,540 | 47,890  | 40,390 | 32,890 | 25,390 | 17,890 | 10,390 | 2,890  |
| 1,540 | 1,550 | 48,430  | 40,930 | 33,430 | 25,930 | 18,430 | 10,930 | 3,430  |
| 1,550 | 1,560 | 48,970  | 41,470 | 33,970 | 26,470 | 18,970 | 11,470 | 3,970  |
| 1,560 | 1,570 | 49,510  | 42,010 | 34,510 | 27,010 | 19,510 | 12,010 | 4,510  |
| 1,570 | 1,580 | 50,050  | 42,550 | 35,050 | 27,550 | 20,050 | 12,550 | 5,050  |
| 1,580 | 1,590 | 50,590  | 43,090 | 35,590 | 28,090 | 20,590 | 13,090 | 5,590  |
| 1,590 | 1,600 | 51,130  | 43,630 | 36,130 | 28,630 | 21,130 | 13,630 | 6,130  |
| 1,600 | 1,610 | 51,670  | 44,170 | 36,670 | 29,170 | 21,670 | 14,170 | 6,670  |
| 1,610 | 1,620 | 52,210  | 44,710 | 37,210 | 29,710 | 22,210 | 14,710 | 7,210  |
| 1,620 | 1,630 | 52,750  | 45,250 | 37,750 | 30,250 | 22,750 | 15,250 | 7,750  |
| 1,630 | 1,640 | 53,290  | 45,790 | 38,290 | 30,790 | 23,290 | 15,790 | 8,290  |
| 1,640 | 1,650 | 53,830  | 46,330 | 38,830 | 31,330 | 23,830 | 16,330 | 8,830  |
| 1,650 | 1,660 | 54,370  | 46,870 | 39,370 | 31,870 | 24,370 | 16,870 | 9,370  |
| 1,660 | 1,670 | 54,910  | 47,410 | 39,910 | 32,410 | 24,910 | 17,410 | 9,910  |
| 1,670 | 1,680 | 55,450  | 47,950 | 40,450 | 32,950 | 25,450 | 17,950 | 10,450 |
| 1,680 | 1,690 | 55,990  | 48,490 | 40,990 | 33,490 | 25,990 | 18,490 | 10,990 |
| 1,690 | 1,700 | 56,530  | 49,030 | 41,530 | 34,030 | 26,530 | 19,030 | 11,530 |
| 1,700 | 1,710 | 57,070  | 49,570 | 42,070 | 34,570 | 27,070 | 19,570 | 12,070 |
| 1,710 | 1,720 | 57,610  | 50,110 | 42,610 | 35,110 | 27,610 | 20,110 | 12,610 |
| 1,720 | 1,730 | 58,150  | 50,650 | 43,150 | 35,650 | 28,150 | 20,650 | 13,150 |
| 1,730 | 1,740 | 58,690  | 51,190 | 43,690 | 36,190 | 28,690 | 21,190 | 13,690 |
| 1,740 | 1,750 | 59,230  | 51,730 | 44,230 | 36,730 | 29,230 | 21,730 | 14,230 |
| 1,750 | 1,760 | 59,770  | 52,270 | 44,770 | 37,270 | 29,770 | 22,270 | 14,770 |
| 1,760 | 1,770 | 80,820  | 52,810 | 45,310 | 37,810 | 30,310 | 22,810 | 15,310 |
| 1,770 | 1,780 | 82,260  | 53,350 | 45,850 | 38,350 | 30,850 | 23,350 | 15,850 |
| 1,780 | 1,790 | 83,700  | 53,890 | 46,390 | 38,890 | 31,390 | 23,890 | 16,390 |
| 1,790 | 1,800 | 85,140  | 54,430 | 46,930 | 39,430 | 31,930 | 24,430 | 16,930 |
| 1,800 | 1,810 | 86,580  | 54,970 | 47,470 | 39,970 | 32,470 | 24,970 | 17,470 |
| 1,810 | 1,820 | 88,020  | 55,510 | 48,010 | 40,510 | 33,010 | 25,510 | 18,010 |
| 1,820 | 1,830 | 89,460  | 56,050 | 48,550 | 41,050 | 33,550 | 26,050 | 18,550 |
| 1,830 | 1,840 | 90,900  | 56,590 | 49,090 | 41,590 | 34,090 | 26,590 | 19,090 |
| 1,840 | 1,850 | 92,340  | 57,130 | 49,630 | 42,130 | 34,630 | 27,130 | 19,630 |
| 1,850 | 1,860 | 93,780  | 57,670 | 50,170 | 42,670 | 35,170 | 27,670 | 20,170 |
| 1,860 | 1,870 | 95,220  | 58,210 | 50,710 | 43,210 | 35,710 | 28,210 | 20,710 |
| 1,870 | 1,880 | 96,660  | 58,750 | 51,250 | 43,750 | 36,250 | 28,750 | 21,250 |
| 1,880 | 1,890 | 98,100  | 59,290 | 51,790 | 44,290 | 36,790 | 29,290 | 21,790 |
| 1,890 | 1,900 | 99,540  | 59,830 | 52,330 | 44,830 | 37,330 | 29,830 | 22,330 |
| 1,900 | 1,910 | 100,980 | 80,980 | 52,870 | 45,370 | 37,870 | 30,370 | 22,870 |

|       |       |         |         |         |         |         |         |         |
|-------|-------|---------|---------|---------|---------|---------|---------|---------|
| 1,910 | 1,920 | 102,420 | 82,420  | 53,410  | 45,910  | 38,410  | 30,910  | 23,410  |
| 1,920 | 1,930 | 103,860 | 83,860  | 53,950  | 46,450  | 38,950  | 31,450  | 23,950  |
| 1,930 | 1,940 | 105,300 | 85,300  | 54,490  | 46,990  | 39,490  | 31,990  | 24,490  |
| 1,940 | 1,950 | 106,740 | 86,740  | 55,030  | 47,530  | 40,030  | 32,530  | 25,030  |
| 1,950 | 1,960 | 108,180 | 88,180  | 55,570  | 48,070  | 40,570  | 33,070  | 25,570  |
| 1,960 | 1,970 | 109,620 | 89,620  | 56,110  | 48,610  | 41,110  | 33,610  | 26,110  |
| 1,970 | 1,980 | 111,060 | 91,060  | 56,650  | 49,150  | 41,650  | 34,150  | 26,650  |
| 1,980 | 1,990 | 112,500 | 92,500  | 57,190  | 49,690  | 42,190  | 34,690  | 27,190  |
| 1,990 | 2,000 | 113,940 | 93,940  | 57,730  | 50,230  | 42,730  | 35,230  | 27,730  |
| 2,000 | 2,020 | 116,100 | 96,100  | 58,540  | 51,040  | 43,540  | 36,040  | 28,540  |
| 2,020 | 2,040 | 118,980 | 98,980  | 59,620  | 52,120  | 44,620  | 37,120  | 29,620  |
| 2,040 | 2,060 | 121,860 | 101,860 | 81,860  | 53,200  | 45,700  | 38,200  | 30,700  |
| 2,060 | 2,080 | 124,740 | 104,740 | 84,740  | 54,280  | 46,780  | 39,280  | 31,780  |
| 2,080 | 2,100 | 127,620 | 107,620 | 87,620  | 55,360  | 47,860  | 40,360  | 32,860  |
| 2,100 | 2,120 | 130,500 | 110,500 | 90,500  | 56,440  | 48,940  | 41,440  | 33,940  |
| 2,120 | 2,140 | 133,380 | 113,380 | 93,380  | 57,520  | 50,020  | 42,520  | 35,020  |
| 2,140 | 2,160 | 136,260 | 116,260 | 96,260  | 58,600  | 51,100  | 43,600  | 36,100  |
| 2,160 | 2,180 | 139,140 | 119,140 | 99,140  | 59,680  | 52,180  | 44,680  | 37,180  |
| 2,180 | 2,200 | 142,020 | 122,020 | 102,020 | 82,020  | 53,260  | 45,760  | 38,260  |
| 2,200 | 2,220 | 144,900 | 124,900 | 104,900 | 84,900  | 54,340  | 46,840  | 39,340  |
| 2,220 | 2,240 | 147,780 | 127,780 | 107,780 | 87,780  | 55,420  | 47,920  | 40,420  |
| 2,240 | 2,260 | 150,660 | 130,660 | 110,660 | 90,660  | 56,500  | 49,000  | 41,500  |
| 2,260 | 2,280 | 153,540 | 133,540 | 113,540 | 93,540  | 57,580  | 50,080  | 42,580  |
| 2,280 | 2,300 | 156,420 | 136,420 | 116,420 | 96,420  | 58,660  | 51,160  | 43,660  |
| 2,300 | 2,320 | 159,300 | 139,300 | 119,300 | 99,300  | 59,740  | 52,240  | 44,740  |
| 2,320 | 2,340 | 162,180 | 142,180 | 122,180 | 102,180 | 82,180  | 53,320  | 45,820  |
| 2,340 | 2,360 | 165,060 | 145,060 | 125,060 | 105,060 | 85,060  | 54,400  | 46,900  |
| 2,360 | 2,380 | 167,940 | 147,940 | 127,940 | 107,940 | 87,940  | 55,480  | 47,980  |
| 2,380 | 2,400 | 170,820 | 150,820 | 130,820 | 110,820 | 90,820  | 56,560  | 49,060  |
| 2,400 | 2,420 | 173,700 | 153,700 | 133,700 | 113,700 | 93,700  | 57,640  | 50,140  |
| 2,420 | 2,440 | 176,580 | 156,580 | 136,580 | 116,580 | 96,580  | 58,720  | 51,220  |
| 2,440 | 2,460 | 179,460 | 159,460 | 139,460 | 119,460 | 99,460  | 59,800  | 52,300  |
| 2,460 | 2,480 | 182,340 | 162,340 | 142,340 | 122,340 | 102,340 | 82,340  | 53,380  |
| 2,480 | 2,500 | 185,220 | 165,220 | 145,220 | 125,220 | 105,220 | 85,220  | 54,460  |
| 2,500 | 2,520 | 188,100 | 168,100 | 148,100 | 128,100 | 108,100 | 88,100  | 55,540  |
| 2,520 | 2,540 | 190,980 | 170,980 | 150,980 | 130,980 | 110,980 | 90,980  | 56,620  |
| 2,540 | 2,560 | 193,860 | 173,860 | 153,860 | 133,860 | 113,860 | 93,860  | 57,700  |
| 2,560 | 2,580 | 196,740 | 176,740 | 156,740 | 136,740 | 116,740 | 96,740  | 58,780  |
| 2,580 | 2,600 | 199,620 | 179,620 | 159,620 | 139,620 | 119,620 | 99,620  | 59,860  |
| 2,600 | 2,620 | 202,500 | 182,500 | 162,500 | 142,500 | 122,500 | 102,500 | 82,500  |
| 2,620 | 2,640 | 205,380 | 185,380 | 165,380 | 145,380 | 125,380 | 105,380 | 85,380  |
| 2,640 | 2,660 | 208,260 | 188,260 | 168,260 | 148,260 | 128,260 | 108,260 | 88,260  |
| 2,660 | 2,680 | 211,140 | 191,140 | 171,140 | 151,140 | 131,140 | 111,140 | 91,140  |
| 2,680 | 2,700 | 214,020 | 194,020 | 174,020 | 154,020 | 134,020 | 114,020 | 94,020  |
| 2,700 | 2,720 | 216,900 | 196,900 | 176,900 | 156,900 | 136,900 | 116,900 | 96,900  |
| 2,720 | 2,740 | 219,780 | 199,780 | 179,780 | 159,780 | 139,780 | 119,780 | 99,780  |
| 2,740 | 2,760 | 222,660 | 202,660 | 182,660 | 162,660 | 142,660 | 122,660 | 102,660 |
| 2,760 | 2,780 | 225,540 | 205,540 | 185,540 | 165,540 | 145,540 | 125,540 | 105,540 |
| 2,780 | 2,800 | 228,420 | 208,420 | 188,420 | 168,420 | 148,420 | 128,420 | 108,420 |

|       |       |         |         |         |         |         |         |         |
|-------|-------|---------|---------|---------|---------|---------|---------|---------|
| 2,800 | 2,820 | 231,300 | 211,300 | 191,300 | 171,300 | 151,300 | 131,300 | 111,300 |
| 2,820 | 2,840 | 234,180 | 214,180 | 194,180 | 174,180 | 154,180 | 134,180 | 114,180 |
| 2,840 | 2,860 | 237,060 | 217,060 | 197,060 | 177,060 | 157,060 | 137,060 | 117,060 |
| 2,860 | 2,880 | 239,940 | 219,940 | 199,940 | 179,940 | 159,940 | 139,940 | 119,940 |
| 2,880 | 2,900 | 242,820 | 222,820 | 202,820 | 182,820 | 162,820 | 142,820 | 122,820 |
| 2,900 | 2,920 | 245,700 | 225,700 | 205,700 | 185,700 | 165,700 | 145,700 | 125,700 |
| 2,920 | 2,940 | 248,580 | 228,580 | 208,580 | 188,580 | 168,580 | 148,580 | 128,580 |
| 2,940 | 2,960 | 251,460 | 231,460 | 211,460 | 191,460 | 171,460 | 151,460 | 131,460 |
| 2,960 | 2,980 | 254,340 | 234,340 | 214,340 | 194,340 | 174,340 | 154,340 | 134,340 |
| 2,980 | 3,000 | 257,220 | 237,220 | 217,220 | 197,220 | 177,220 | 157,220 | 137,220 |
| 3,000 | 3,020 | 260,100 | 240,100 | 220,100 | 200,100 | 180,100 | 160,100 | 140,100 |
| 3,020 | 3,040 | 262,980 | 242,980 | 222,980 | 202,980 | 182,980 | 162,980 | 142,980 |
| 3,040 | 3,060 | 265,860 | 245,860 | 225,860 | 205,860 | 185,860 | 165,860 | 145,860 |
| 3,060 | 3,080 | 268,740 | 248,740 | 228,740 | 208,740 | 188,740 | 168,740 | 148,740 |
| 3,080 | 3,100 | 271,620 | 251,620 | 231,620 | 211,620 | 191,620 | 171,620 | 151,620 |
| 3,100 | 3,120 | 274,500 | 254,500 | 234,500 | 214,500 | 194,500 | 174,500 | 154,500 |
| 3,120 | 3,140 | 277,380 | 257,380 | 237,380 | 217,380 | 197,380 | 177,380 | 157,380 |
| 3,140 | 3,160 | 280,260 | 260,260 | 240,260 | 220,260 | 200,260 | 180,260 | 160,260 |
| 3,160 | 3,180 | 283,140 | 263,140 | 243,140 | 223,140 | 203,140 | 183,140 | 163,140 |
| 3,180 | 3,200 | 286,020 | 266,020 | 246,020 | 226,020 | 206,020 | 186,020 | 166,020 |
| 3,200 | 3,220 | 288,900 | 268,900 | 248,900 | 228,900 | 208,900 | 188,900 | 168,900 |
| 3,220 | 3,240 | 291,780 | 271,780 | 251,780 | 231,780 | 211,780 | 191,780 | 171,780 |
| 3,240 | 3,260 | 294,660 | 274,660 | 254,660 | 234,660 | 214,660 | 194,660 | 174,660 |
| 3,260 | 3,280 | 297,540 | 277,540 | 257,540 | 237,540 | 217,540 | 197,540 | 177,540 |
| 3,280 | 3,300 | 300,420 | 280,420 | 260,420 | 240,420 | 220,420 | 200,420 | 180,420 |
| 3,300 | 3,320 | 303,300 | 283,300 | 263,300 | 243,300 | 223,300 | 203,300 | 183,300 |
| 3,320 | 3,340 | 306,180 | 286,180 | 266,180 | 246,180 | 226,180 | 206,180 | 186,180 |
| 3,340 | 3,360 | 309,060 | 289,060 | 269,060 | 249,060 | 229,060 | 209,060 | 189,060 |
| 3,360 | 3,380 | 311,940 | 291,940 | 271,940 | 251,940 | 231,940 | 211,940 | 191,940 |
| 3,380 | 3,400 | 314,820 | 294,820 | 274,820 | 254,820 | 234,820 | 214,820 | 194,820 |
| 3,400 | 3,420 | 317,700 | 297,700 | 277,700 | 257,700 | 237,700 | 217,700 | 197,700 |
| 3,420 | 3,440 | 320,800 | 300,800 | 280,800 | 260,800 | 240,800 | 220,800 | 200,800 |
| 3,440 | 3,460 | 324,000 | 304,000 | 284,000 | 264,000 | 244,000 | 224,000 | 204,000 |
| 3,460 | 3,480 | 327,200 | 307,200 | 287,200 | 267,200 | 247,200 | 227,200 | 207,200 |
| 3,480 | 3,500 | 330,400 | 310,400 | 290,400 | 270,400 | 250,400 | 230,400 | 210,400 |
| 3,500 | 3,520 | 333,600 | 313,600 | 293,600 | 273,600 | 253,600 | 233,600 | 213,600 |
| 3,520 | 3,540 | 336,800 | 316,800 | 296,800 | 276,800 | 256,800 | 236,800 | 216,800 |
| 3,540 | 3,560 | 340,000 | 320,000 | 300,000 | 280,000 | 260,000 | 240,000 | 220,000 |
| 3,560 | 3,580 | 343,200 | 323,200 | 303,200 | 283,200 | 263,200 | 243,200 | 223,200 |
| 3,580 | 3,600 | 346,400 | 326,400 | 306,400 | 286,400 | 266,400 | 246,400 | 226,400 |
| 3,600 | 3,620 | 349,600 | 329,600 | 309,600 | 289,600 | 269,600 | 249,600 | 229,600 |
| 3,620 | 3,640 | 352,800 | 332,800 | 312,800 | 292,800 | 272,800 | 252,800 | 232,800 |
| 3,640 | 3,660 | 356,000 | 336,000 | 316,000 | 296,000 | 276,000 | 256,000 | 236,000 |
| 3,660 | 3,680 | 359,200 | 339,200 | 319,200 | 299,200 | 279,200 | 259,200 | 239,200 |
| 3,680 | 3,700 | 362,400 | 342,400 | 322,400 | 302,400 | 282,400 | 262,400 | 242,400 |
| 3,700 | 3,720 | 365,600 | 345,600 | 325,600 | 305,600 | 285,600 | 265,600 | 245,600 |
| 3,720 | 3,740 | 368,800 | 348,800 | 328,800 | 308,800 | 288,800 | 268,800 | 248,800 |
| 3,740 | 3,760 | 372,000 | 352,000 | 332,000 | 312,000 | 292,000 | 272,000 | 252,000 |
| 3,760 | 3,780 | 375,200 | 355,200 | 335,200 | 315,200 | 295,200 | 275,200 | 255,200 |

|         |       |         |         |         |         |         |         |         |
|---------|-------|---------|---------|---------|---------|---------|---------|---------|
| 3,780   | 3,800 | 378,400 | 358,400 | 338,400 | 318,400 | 298,400 | 278,400 | 258,400 |
| 3,800   | 3,820 | 381,600 | 361,600 | 341,600 | 321,600 | 301,600 | 281,600 | 261,600 |
| 3,820   | 3,840 | 384,800 | 364,800 | 344,800 | 324,800 | 304,800 | 284,800 | 264,800 |
| 3,840   | 3,860 | 388,000 | 368,000 | 348,000 | 328,000 | 308,000 | 288,000 | 268,000 |
| 3,860   | 3,880 | 391,200 | 371,200 | 351,200 | 331,200 | 311,200 | 291,200 | 271,200 |
| 3,880   | 3,900 | 394,400 | 374,400 | 354,400 | 334,400 | 314,400 | 294,400 | 274,400 |
| 3,900   | 3,920 | 397,600 | 377,600 | 357,600 | 337,600 | 317,600 | 297,600 | 277,600 |
| 3,920   | 3,940 | 400,800 | 380,800 | 360,800 | 340,800 | 320,800 | 300,800 | 280,800 |
| 3,940   | 3,960 | 404,000 | 384,000 | 364,000 | 344,000 | 324,000 | 304,000 | 284,000 |
| 3,960   | 3,980 | 407,200 | 387,200 | 367,200 | 347,200 | 327,200 | 307,200 | 287,200 |
| 3,980   | 4,000 | 410,400 | 390,400 | 370,400 | 350,400 | 330,400 | 310,400 | 290,400 |
| 4,000이상 |       | 412,000 | 392,000 | 372,000 | 352,000 | 332,000 | 312,000 | 292,000 |

(70세 이상자가 1인인 경우)

| 공제대상<br>가족수<br>월환산액 |     | 1     | 2 | 3 | 4 | 5 | 6 | 7 |
|---------------------|-----|-------|---|---|---|---|---|---|
| 670                 | 675 | 0     | 0 | 0 | 0 | 0 | 0 | 0 |
| 675                 | 680 | 0     | 0 | 0 | 0 | 0 | 0 | 0 |
| 680                 | 685 | 0     | 0 | 0 | 0 | 0 | 0 | 0 |
| 685                 | 690 | 0     | 0 | 0 | 0 | 0 | 0 | 0 |
| 690                 | 695 | 240   | 0 | 0 | 0 | 0 | 0 | 0 |
| 695                 | 700 | 480   | 0 | 0 | 0 | 0 | 0 | 0 |
| 700                 | 705 | 720   | 0 | 0 | 0 | 0 | 0 | 0 |
| 705                 | 710 | 960   | 0 | 0 | 0 | 0 | 0 | 0 |
| 710                 | 715 | 1,200 | 0 | 0 | 0 | 0 | 0 | 0 |
| 715                 | 720 | 1,440 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720                 | 725 | 1,680 | 0 | 0 | 0 | 0 | 0 | 0 |
| 725                 | 730 | 1,920 | 0 | 0 | 0 | 0 | 0 | 0 |
| 730                 | 735 | 2,160 | 0 | 0 | 0 | 0 | 0 | 0 |
| 735                 | 740 | 2,400 | 0 | 0 | 0 | 0 | 0 | 0 |
| 740                 | 745 | 2,640 | 0 | 0 | 0 | 0 | 0 | 0 |
| 745                 | 750 | 2,880 | 0 | 0 | 0 | 0 | 0 | 0 |
| 750                 | 755 | 3,120 | 0 | 0 | 0 | 0 | 0 | 0 |
| 755                 | 760 | 3,360 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760                 | 765 | 3,600 | 0 | 0 | 0 | 0 | 0 | 0 |
| 765                 | 770 | 3,840 | 0 | 0 | 0 | 0 | 0 | 0 |
| 770                 | 775 | 4,080 | 0 | 0 | 0 | 0 | 0 | 0 |
| 775                 | 780 | 4,320 | 0 | 0 | 0 | 0 | 0 | 0 |
| 780                 | 785 | 4,560 | 0 | 0 | 0 | 0 | 0 | 0 |
| 785                 | 790 | 4,800 | 0 | 0 | 0 | 0 | 0 | 0 |
| 790                 | 795 | 5,040 | 0 | 0 | 0 | 0 | 0 | 0 |
| 795                 | 800 | 5,280 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800                 | 805 | 5,520 | 0 | 0 | 0 | 0 | 0 | 0 |
| 805                 | 810 | 5,760 | 0 | 0 | 0 | 0 | 0 | 0 |
| 810                 | 815 | 6,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 815                 | 820 | 6,240 | 0 | 0 | 0 | 0 | 0 | 0 |
| 820                 | 825 | 6,480 | 0 | 0 | 0 | 0 | 0 | 0 |
| 825                 | 830 | 6,720 | 0 | 0 | 0 | 0 | 0 | 0 |
| 830                 | 835 | 6,960 | 0 | 0 | 0 | 0 | 0 | 0 |

|       |       |        |        |       |   |   |   |   |
|-------|-------|--------|--------|-------|---|---|---|---|
| 835   | 840   | 7,200  | 0      | 0     | 0 | 0 | 0 | 0 |
| 840   | 845   | 7,440  | 0      | 0     | 0 | 0 | 0 | 0 |
| 845   | 850   | 7,680  | 180    | 0     | 0 | 0 | 0 | 0 |
| 850   | 855   | 7,920  | 420    | 0     | 0 | 0 | 0 | 0 |
| 855   | 860   | 8,160  | 660    | 0     | 0 | 0 | 0 | 0 |
| 860   | 865   | 8,400  | 900    | 0     | 0 | 0 | 0 | 0 |
| 865   | 870   | 8,640  | 1,140  | 0     | 0 | 0 | 0 | 0 |
| 870   | 875   | 8,880  | 1,380  | 0     | 0 | 0 | 0 | 0 |
| 875   | 880   | 9,120  | 1,620  | 0     | 0 | 0 | 0 | 0 |
| 880   | 885   | 9,360  | 1,860  | 0     | 0 | 0 | 0 | 0 |
| 885   | 890   | 9,600  | 2,100  | 0     | 0 | 0 | 0 | 0 |
| 890   | 895   | 9,840  | 2,340  | 0     | 0 | 0 | 0 | 0 |
| 895   | 900   | 10,080 | 2,580  | 0     | 0 | 0 | 0 | 0 |
| 900   | 905   | 10,320 | 2,820  | 0     | 0 | 0 | 0 | 0 |
| 905   | 910   | 10,560 | 3,060  | 0     | 0 | 0 | 0 | 0 |
| 910   | 915   | 10,800 | 3,300  | 0     | 0 | 0 | 0 | 0 |
| 915   | 920   | 11,040 | 3,540  | 0     | 0 | 0 | 0 | 0 |
| 920   | 925   | 11,280 | 3,780  | 0     | 0 | 0 | 0 | 0 |
| 925   | 930   | 11,520 | 4,020  | 0     | 0 | 0 | 0 | 0 |
| 930   | 935   | 11,760 | 4,260  | 0     | 0 | 0 | 0 | 0 |
| 935   | 940   | 12,000 | 4,500  | 0     | 0 | 0 | 0 | 0 |
| 940   | 945   | 12,240 | 4,740  | 0     | 0 | 0 | 0 | 0 |
| 945   | 950   | 12,480 | 4,980  | 0     | 0 | 0 | 0 | 0 |
| 950   | 955   | 12,720 | 5,220  | 0     | 0 | 0 | 0 | 0 |
| 955   | 960   | 12,960 | 5,460  | 0     | 0 | 0 | 0 | 0 |
| 960   | 965   | 13,200 | 5,700  | 0     | 0 | 0 | 0 | 0 |
| 965   | 970   | 13,440 | 5,940  | 0     | 0 | 0 | 0 | 0 |
| 970   | 975   | 13,680 | 6,180  | 0     | 0 | 0 | 0 | 0 |
| 975   | 980   | 13,920 | 6,420  | 0     | 0 | 0 | 0 | 0 |
| 980   | 985   | 14,160 | 6,660  | 0     | 0 | 0 | 0 | 0 |
| 985   | 990   | 14,400 | 6,900  | 0     | 0 | 0 | 0 | 0 |
| 990   | 995   | 14,640 | 7,140  | 0     | 0 | 0 | 0 | 0 |
| 995   | 1,000 | 14,880 | 7,380  | 0     | 0 | 0 | 0 | 0 |
| 1,000 | 1,010 | 15,240 | 7,740  | 240   | 0 | 0 | 0 | 0 |
| 1,010 | 1,020 | 15,720 | 8,220  | 720   | 0 | 0 | 0 | 0 |
| 1,020 | 1,030 | 16,200 | 8,700  | 1,200 | 0 | 0 | 0 | 0 |
| 1,030 | 1,040 | 16,680 | 9,180  | 1,680 | 0 | 0 | 0 | 0 |
| 1,040 | 1,050 | 17,160 | 9,660  | 2,160 | 0 | 0 | 0 | 0 |
| 1,050 | 1,060 | 17,640 | 10,140 | 2,640 | 0 | 0 | 0 | 0 |
| 1,060 | 1,070 | 18,120 | 10,620 | 3,120 | 0 | 0 | 0 | 0 |
| 1,070 | 1,080 | 18,600 | 11,100 | 3,600 | 0 | 0 | 0 | 0 |
| 1,080 | 1,090 | 19,080 | 11,580 | 4,080 | 0 | 0 | 0 | 0 |
| 1,090 | 1,100 | 19,560 | 12,060 | 4,560 | 0 | 0 | 0 | 0 |
| 1,100 | 1,110 | 20,040 | 12,540 | 5,040 | 0 | 0 | 0 | 0 |
| 1,110 | 1,120 | 20,520 | 13,020 | 5,520 | 0 | 0 | 0 | 0 |
| 1,120 | 1,130 | 21,000 | 13,500 | 6,000 | 0 | 0 | 0 | 0 |
| 1,130 | 1,140 | 21,480 | 13,980 | 6,480 | 0 | 0 | 0 | 0 |
| 1,140 | 1,150 | 21,960 | 14,460 | 6,960 | 0 | 0 | 0 | 0 |
| 1,150 | 1,160 | 22,440 | 14,940 | 7,440 | 0 | 0 | 0 | 0 |

|       |       |        |        |        |        |        |        |       |
|-------|-------|--------|--------|--------|--------|--------|--------|-------|
| 1,160 | 1,170 | 22,920 | 15,420 | 7,920  | 420    | 0      | 0      | 0     |
| 1,170 | 1,180 | 23,450 | 15,950 | 8,450  | 950    | 0      | 0      | 0     |
| 1,180 | 1,190 | 23,990 | 16,490 | 8,990  | 1,490  | 0      | 0      | 0     |
| 1,190 | 1,200 | 24,530 | 17,030 | 9,530  | 2,030  | 0      | 0      | 0     |
| 1,200 | 1,210 | 25,070 | 17,570 | 10,070 | 2,570  | 0      | 0      | 0     |
| 1,210 | 1,220 | 25,610 | 18,110 | 10,610 | 3,110  | 0      | 0      | 0     |
| 1,220 | 1,230 | 26,150 | 18,650 | 11,150 | 3,650  | 0      | 0      | 0     |
| 1,230 | 1,240 | 26,690 | 19,190 | 11,690 | 4,190  | 0      | 0      | 0     |
| 1,240 | 1,250 | 27,230 | 19,730 | 12,230 | 4,730  | 0      | 0      | 0     |
| 1,250 | 1,260 | 27,770 | 20,270 | 12,770 | 5,270  | 0      | 0      | 0     |
| 1,260 | 1,270 | 28,310 | 20,810 | 13,310 | 5,810  | 0      | 0      | 0     |
| 1,270 | 1,280 | 28,850 | 21,350 | 13,850 | 6,350  | 0      | 0      | 0     |
| 1,280 | 1,290 | 29,390 | 21,890 | 14,390 | 6,890  | 0      | 0      | 0     |
| 1,290 | 1,300 | 29,930 | 22,430 | 14,930 | 7,430  | 0      | 0      | 0     |
| 1,300 | 1,310 | 30,470 | 22,970 | 15,470 | 7,970  | 470    | 0      | 0     |
| 1,310 | 1,320 | 31,010 | 23,510 | 16,010 | 8,510  | 1,010  | 0      | 0     |
| 1,320 | 1,330 | 31,550 | 24,050 | 16,550 | 9,050  | 1,550  | 0      | 0     |
| 1,330 | 1,340 | 32,090 | 24,590 | 17,090 | 9,590  | 2,090  | 0      | 0     |
| 1,340 | 1,350 | 32,630 | 25,130 | 17,630 | 10,130 | 2,630  | 0      | 0     |
| 1,350 | 1,360 | 33,170 | 25,670 | 18,170 | 10,670 | 3,170  | 0      | 0     |
| 1,360 | 1,370 | 33,710 | 26,210 | 18,710 | 11,210 | 3,710  | 0      | 0     |
| 1,370 | 1,380 | 34,250 | 26,750 | 19,250 | 11,750 | 4,250  | 0      | 0     |
| 1,380 | 1,390 | 34,790 | 27,290 | 19,790 | 12,290 | 4,790  | 0      | 0     |
| 1,390 | 1,400 | 35,330 | 27,830 | 20,330 | 12,830 | 5,330  | 0      | 0     |
| 1,400 | 1,410 | 35,870 | 28,370 | 20,870 | 13,370 | 5,870  | 0      | 0     |
| 1,410 | 1,420 | 36,410 | 28,910 | 21,410 | 13,910 | 6,410  | 0      | 0     |
| 1,420 | 1,430 | 36,950 | 29,450 | 21,950 | 14,450 | 6,950  | 0      | 0     |
| 1,430 | 1,440 | 37,490 | 29,990 | 22,490 | 14,990 | 7,490  | 0      | 0     |
| 1,440 | 1,450 | 38,030 | 30,530 | 23,030 | 15,530 | 8,030  | 530    | 0     |
| 1,450 | 1,460 | 38,570 | 31,070 | 23,570 | 16,070 | 8,570  | 1,070  | 0     |
| 1,460 | 1,470 | 39,110 | 31,610 | 24,110 | 16,610 | 9,110  | 1,610  | 0     |
| 1,470 | 1,480 | 39,650 | 32,150 | 24,650 | 17,150 | 9,650  | 2,150  | 0     |
| 1,480 | 1,490 | 40,190 | 32,690 | 25,190 | 17,690 | 10,190 | 2,690  | 0     |
| 1,490 | 1,500 | 40,730 | 33,230 | 25,730 | 18,230 | 10,730 | 3,230  | 0     |
| 1,500 | 1,510 | 41,270 | 33,770 | 26,270 | 18,770 | 11,270 | 3,770  | 0     |
| 1,510 | 1,520 | 41,810 | 34,310 | 26,810 | 19,310 | 11,810 | 4,310  | 0     |
| 1,520 | 1,530 | 42,350 | 34,850 | 27,350 | 19,850 | 12,350 | 4,850  | 0     |
| 1,530 | 1,540 | 42,890 | 35,390 | 27,890 | 20,390 | 12,890 | 5,390  | 0     |
| 1,540 | 1,550 | 43,430 | 35,930 | 28,430 | 20,930 | 13,430 | 5,930  | 0     |
| 1,550 | 1,560 | 43,970 | 36,470 | 28,970 | 21,470 | 13,970 | 6,470  | 0     |
| 1,560 | 1,570 | 44,510 | 37,010 | 29,510 | 22,010 | 14,510 | 7,010  | 0     |
| 1,570 | 1,580 | 45,050 | 37,550 | 30,050 | 22,550 | 15,050 | 7,550  | 50    |
| 1,580 | 1,590 | 45,590 | 38,090 | 30,590 | 23,090 | 15,590 | 8,090  | 590   |
| 1,590 | 1,600 | 46,130 | 38,630 | 31,130 | 23,630 | 16,130 | 8,630  | 1,130 |
| 1,600 | 1,610 | 46,670 | 39,170 | 31,670 | 24,170 | 16,670 | 9,170  | 1,670 |
| 1,610 | 1,620 | 47,210 | 39,710 | 32,210 | 24,710 | 17,210 | 9,710  | 2,210 |
| 1,620 | 1,630 | 47,750 | 40,250 | 32,750 | 25,250 | 17,750 | 10,250 | 2,750 |
| 1,630 | 1,640 | 48,290 | 40,790 | 33,290 | 25,790 | 18,290 | 10,790 | 3,290 |
| 1,640 | 1,650 | 48,830 | 41,330 | 33,830 | 26,330 | 18,830 | 11,330 | 3,830 |

|       |       |         |         |         |        |        |        |        |
|-------|-------|---------|---------|---------|--------|--------|--------|--------|
| 1,650 | 1,660 | 49,370  | 41,870  | 34,370  | 26,870 | 19,370 | 11,870 | 4,370  |
| 1,660 | 1,670 | 49,910  | 42,410  | 34,910  | 27,410 | 19,910 | 12,410 | 4,910  |
| 1,670 | 1,680 | 50,450  | 42,950  | 35,450  | 27,950 | 20,450 | 12,950 | 5,450  |
| 1,680 | 1,690 | 50,990  | 43,490  | 35,990  | 28,490 | 20,990 | 13,490 | 5,990  |
| 1,690 | 1,700 | 51,530  | 44,030  | 36,530  | 29,030 | 21,530 | 14,030 | 6,530  |
| 1,700 | 1,710 | 52,070  | 44,570  | 37,070  | 29,570 | 22,070 | 14,570 | 7,070  |
| 1,710 | 1,720 | 52,610  | 45,110  | 37,610  | 30,110 | 22,610 | 15,110 | 7,610  |
| 1,720 | 1,730 | 53,150  | 45,650  | 38,150  | 30,650 | 23,150 | 15,650 | 8,150  |
| 1,730 | 1,740 | 53,690  | 46,190  | 38,690  | 31,190 | 23,690 | 16,190 | 8,690  |
| 1,740 | 1,750 | 54,230  | 46,730  | 39,230  | 31,730 | 24,230 | 16,730 | 9,230  |
| 1,750 | 1,760 | 54,770  | 47,270  | 39,770  | 32,270 | 24,770 | 17,270 | 9,770  |
| 1,760 | 1,770 | 55,310  | 47,810  | 40,310  | 32,810 | 25,310 | 17,810 | 10,310 |
| 1,770 | 1,780 | 55,850  | 48,350  | 40,850  | 33,350 | 25,850 | 18,350 | 10,850 |
| 1,780 | 1,790 | 56,390  | 48,890  | 41,390  | 33,890 | 26,390 | 18,890 | 11,390 |
| 1,790 | 1,800 | 56,930  | 49,430  | 41,930  | 34,430 | 26,930 | 19,430 | 11,930 |
| 1,800 | 1,810 | 57,470  | 49,970  | 42,470  | 34,970 | 27,470 | 19,970 | 12,470 |
| 1,810 | 1,820 | 58,010  | 50,510  | 43,010  | 35,510 | 28,010 | 20,510 | 13,010 |
| 1,820 | 1,830 | 58,550  | 51,050  | 43,550  | 36,050 | 28,550 | 21,050 | 13,550 |
| 1,830 | 1,840 | 59,090  | 51,590  | 44,090  | 36,590 | 29,090 | 21,590 | 14,090 |
| 1,840 | 1,850 | 59,630  | 52,130  | 44,630  | 37,130 | 29,630 | 22,130 | 14,630 |
| 1,850 | 1,860 | 80,450  | 52,670  | 45,170  | 37,670 | 30,170 | 22,670 | 15,170 |
| 1,860 | 1,870 | 81,890  | 53,210  | 45,710  | 38,210 | 30,710 | 23,210 | 15,710 |
| 1,870 | 1,880 | 83,330  | 53,750  | 46,250  | 38,750 | 31,250 | 23,750 | 16,250 |
| 1,880 | 1,890 | 84,770  | 54,290  | 46,790  | 39,290 | 31,790 | 24,290 | 16,790 |
| 1,890 | 1,900 | 86,210  | 54,830  | 47,330  | 39,830 | 32,330 | 24,830 | 17,330 |
| 1,900 | 1,910 | 87,650  | 55,370  | 47,870  | 40,370 | 32,870 | 25,370 | 17,870 |
| 1,910 | 1,920 | 89,090  | 55,910  | 48,410  | 40,910 | 33,410 | 25,910 | 18,410 |
| 1,920 | 1,930 | 90,530  | 56,450  | 48,950  | 41,450 | 33,950 | 26,450 | 18,950 |
| 1,930 | 1,940 | 91,970  | 56,990  | 49,490  | 41,990 | 34,490 | 26,990 | 19,490 |
| 1,940 | 1,950 | 93,410  | 57,530  | 50,030  | 42,530 | 35,030 | 27,530 | 20,030 |
| 1,950 | 1,960 | 94,850  | 58,070  | 50,570  | 43,070 | 35,570 | 28,070 | 20,570 |
| 1,960 | 1,970 | 96,290  | 58,610  | 51,110  | 43,610 | 36,110 | 28,610 | 21,110 |
| 1,970 | 1,980 | 97,730  | 59,150  | 51,650  | 44,150 | 36,650 | 29,150 | 21,650 |
| 1,980 | 1,990 | 99,170  | 59,690  | 52,190  | 44,690 | 37,190 | 29,690 | 22,190 |
| 1,990 | 2,000 | 100,610 | 80,610  | 52,730  | 45,230 | 37,730 | 30,230 | 22,730 |
| 2,000 | 2,020 | 102,770 | 82,770  | 53,540  | 46,040 | 38,540 | 31,040 | 23,540 |
| 2,020 | 2,040 | 105,650 | 85,650  | 54,620  | 47,120 | 39,620 | 32,120 | 24,620 |
| 2,040 | 2,060 | 108,530 | 88,530  | 55,700  | 48,200 | 40,700 | 33,200 | 25,700 |
| 2,060 | 2,080 | 111,410 | 91,410  | 56,780  | 49,280 | 41,780 | 34,280 | 26,780 |
| 2,080 | 2,100 | 114,290 | 94,290  | 57,860  | 50,360 | 42,860 | 35,360 | 27,860 |
| 2,100 | 2,120 | 117,170 | 97,170  | 58,940  | 51,440 | 43,940 | 36,440 | 28,940 |
| 2,120 | 2,140 | 120,050 | 100,050 | 80,050  | 52,520 | 45,020 | 37,520 | 30,020 |
| 2,140 | 2,160 | 122,930 | 102,930 | 82,930  | 53,600 | 46,100 | 38,600 | 31,100 |
| 2,160 | 2,180 | 125,810 | 105,810 | 85,810  | 54,680 | 47,180 | 39,680 | 32,180 |
| 2,180 | 2,200 | 128,690 | 108,690 | 88,690  | 55,760 | 48,260 | 40,760 | 33,260 |
| 2,200 | 2,220 | 131,570 | 111,570 | 91,570  | 56,840 | 49,340 | 41,840 | 34,340 |
| 2,220 | 2,240 | 134,450 | 114,450 | 94,450  | 57,920 | 50,420 | 42,920 | 35,420 |
| 2,240 | 2,260 | 137,330 | 117,330 | 97,330  | 59,000 | 51,500 | 44,000 | 36,500 |
| 2,260 | 2,280 | 140,210 | 120,210 | 100,210 | 80,210 | 52,580 | 45,080 | 37,580 |

|       |       |         |         |         |         |         |         |         |
|-------|-------|---------|---------|---------|---------|---------|---------|---------|
| 2,280 | 2,300 | 143,090 | 123,090 | 103,090 | 83,090  | 53,660  | 46,160  | 38,660  |
| 2,300 | 2,320 | 145,970 | 125,970 | 105,970 | 85,970  | 54,740  | 47,240  | 39,740  |
| 2,320 | 2,340 | 148,850 | 128,850 | 108,850 | 88,850  | 55,820  | 48,320  | 40,820  |
| 2,340 | 2,360 | 151,730 | 131,730 | 111,730 | 91,730  | 56,900  | 49,400  | 41,900  |
| 2,360 | 2,380 | 154,610 | 134,610 | 114,610 | 94,610  | 57,980  | 50,480  | 42,980  |
| 2,380 | 2,400 | 157,490 | 137,490 | 117,490 | 97,490  | 59,060  | 51,560  | 44,060  |
| 2,400 | 2,420 | 160,370 | 140,370 | 120,370 | 100,370 | 80,370  | 52,640  | 45,140  |
| 2,420 | 2,440 | 163,250 | 143,250 | 123,250 | 103,250 | 83,250  | 53,720  | 46,220  |
| 2,440 | 2,460 | 166,130 | 146,130 | 126,130 | 106,130 | 86,130  | 54,800  | 47,300  |
| 2,460 | 2,480 | 169,010 | 149,010 | 129,010 | 109,010 | 89,010  | 55,880  | 48,380  |
| 2,480 | 2,500 | 171,890 | 151,890 | 131,890 | 111,890 | 91,890  | 56,960  | 49,460  |
| 2,500 | 2,520 | 174,770 | 154,770 | 134,770 | 114,770 | 94,770  | 58,040  | 50,540  |
| 2,520 | 2,540 | 177,650 | 157,650 | 137,650 | 117,650 | 97,650  | 59,120  | 51,620  |
| 2,540 | 2,560 | 180,530 | 160,530 | 140,530 | 120,530 | 100,530 | 80,530  | 52,700  |
| 2,560 | 2,580 | 183,410 | 163,410 | 143,410 | 123,410 | 103,410 | 83,410  | 53,780  |
| 2,580 | 2,600 | 186,290 | 166,290 | 146,290 | 126,290 | 106,290 | 86,290  | 54,860  |
| 2,600 | 2,620 | 189,170 | 169,170 | 149,170 | 129,170 | 109,170 | 89,170  | 55,940  |
| 2,620 | 2,640 | 192,050 | 172,050 | 152,050 | 132,050 | 112,050 | 92,050  | 57,020  |
| 2,640 | 2,660 | 194,930 | 174,930 | 154,930 | 134,930 | 114,930 | 94,930  | 58,100  |
| 2,660 | 2,680 | 197,810 | 177,810 | 157,810 | 137,810 | 117,810 | 97,810  | 59,180  |
| 2,680 | 2,700 | 200,690 | 180,690 | 160,690 | 140,690 | 120,690 | 100,690 | 80,690  |
| 2,700 | 2,720 | 203,570 | 183,570 | 163,570 | 143,570 | 123,570 | 103,570 | 83,570  |
| 2,720 | 2,740 | 206,450 | 186,450 | 166,450 | 146,450 | 126,450 | 106,450 | 86,450  |
| 2,740 | 2,760 | 209,330 | 189,330 | 169,330 | 149,330 | 129,330 | 109,330 | 89,330  |
| 2,760 | 2,780 | 212,210 | 192,210 | 172,210 | 152,210 | 132,210 | 112,210 | 92,210  |
| 2,780 | 2,800 | 215,090 | 195,090 | 175,090 | 155,090 | 135,090 | 115,090 | 95,090  |
| 2,800 | 2,820 | 217,970 | 197,970 | 177,970 | 157,970 | 137,970 | 117,970 | 97,970  |
| 2,820 | 2,840 | 220,850 | 200,850 | 180,850 | 160,850 | 140,850 | 120,850 | 100,850 |
| 2,840 | 2,860 | 223,730 | 203,730 | 183,730 | 163,730 | 143,730 | 123,730 | 103,730 |
| 2,860 | 2,880 | 226,610 | 206,610 | 186,610 | 166,610 | 146,610 | 126,610 | 106,610 |
| 2,880 | 2,900 | 229,490 | 209,490 | 189,490 | 169,490 | 149,490 | 129,490 | 109,490 |
| 2,900 | 2,920 | 232,370 | 212,370 | 192,370 | 172,370 | 152,370 | 132,370 | 112,370 |
| 2,920 | 2,940 | 235,250 | 215,250 | 195,250 | 175,250 | 155,250 | 135,250 | 115,250 |
| 2,940 | 2,960 | 238,130 | 218,130 | 198,130 | 178,130 | 158,130 | 138,130 | 118,130 |
| 2,960 | 2,980 | 241,010 | 221,010 | 201,010 | 181,010 | 161,010 | 141,010 | 121,010 |
| 2,980 | 3,000 | 243,890 | 223,890 | 203,890 | 183,890 | 163,890 | 143,890 | 123,890 |
| 3,000 | 3,020 | 246,770 | 226,770 | 206,770 | 186,770 | 166,770 | 146,770 | 126,770 |
| 3,020 | 3,040 | 249,650 | 229,650 | 209,650 | 189,650 | 169,650 | 149,650 | 129,650 |
| 3,040 | 3,060 | 252,530 | 232,530 | 212,530 | 192,530 | 172,530 | 152,530 | 132,530 |
| 3,060 | 3,080 | 255,410 | 235,410 | 215,410 | 195,410 | 175,410 | 155,410 | 135,410 |
| 3,080 | 3,100 | 258,290 | 238,290 | 218,290 | 198,290 | 178,290 | 158,290 | 138,290 |
| 3,100 | 3,120 | 261,170 | 241,170 | 221,170 | 201,170 | 181,170 | 161,170 | 141,170 |
| 3,120 | 3,140 | 264,050 | 244,050 | 224,050 | 204,050 | 184,050 | 164,050 | 144,050 |
| 3,140 | 3,160 | 266,930 | 246,930 | 226,930 | 206,930 | 186,930 | 166,930 | 146,930 |
| 3,160 | 3,180 | 269,810 | 249,810 | 229,810 | 209,810 | 189,810 | 169,810 | 149,810 |
| 3,180 | 3,200 | 272,690 | 252,690 | 232,690 | 212,690 | 192,690 | 172,690 | 152,690 |
| 3,200 | 3,220 | 275,570 | 255,570 | 235,570 | 215,570 | 195,570 | 175,570 | 155,570 |
| 3,220 | 3,240 | 278,450 | 258,450 | 238,450 | 218,450 | 198,450 | 178,450 | 158,450 |
| 3,240 | 3,260 | 281,330 | 261,330 | 241,330 | 221,330 | 201,330 | 181,330 | 161,330 |

|         |       |         |         |         |         |         |         |         |
|---------|-------|---------|---------|---------|---------|---------|---------|---------|
| 3,260   | 3,280 | 284,210 | 264,210 | 244,210 | 224,210 | 204,210 | 184,210 | 164,210 |
| 3,280   | 3,300 | 287,090 | 267,090 | 247,090 | 227,090 | 207,090 | 187,090 | 167,090 |
| 3,300   | 3,320 | 289,970 | 269,970 | 249,970 | 229,970 | 209,970 | 189,970 | 169,970 |
| 3,320   | 3,340 | 292,850 | 272,850 | 252,850 | 232,850 | 212,850 | 192,850 | 172,850 |
| 3,340   | 3,360 | 295,730 | 275,730 | 255,730 | 235,730 | 215,730 | 195,730 | 175,730 |
| 3,360   | 3,380 | 298,610 | 278,610 | 258,610 | 238,610 | 218,610 | 198,610 | 178,610 |
| 3,380   | 3,400 | 301,490 | 281,490 | 261,490 | 241,490 | 221,490 | 201,490 | 181,490 |
| 3,400   | 3,420 | 304,370 | 284,370 | 264,370 | 244,370 | 224,370 | 204,370 | 184,370 |
| 3,420   | 3,440 | 307,460 | 287,460 | 267,460 | 247,460 | 227,460 | 207,460 | 187,460 |
| 3,440   | 3,460 | 310,660 | 290,660 | 270,660 | 250,660 | 230,660 | 210,660 | 190,660 |
| 3,460   | 3,480 | 313,860 | 293,860 | 273,860 | 253,860 | 233,860 | 213,860 | 193,860 |
| 3,480   | 3,500 | 317,060 | 297,060 | 277,060 | 257,060 | 237,060 | 217,060 | 197,060 |
| 3,500   | 3,520 | 320,260 | 300,260 | 280,260 | 260,260 | 240,260 | 220,260 | 200,260 |
| 3,520   | 3,540 | 323,460 | 303,460 | 283,460 | 263,460 | 243,460 | 223,460 | 203,460 |
| 3,540   | 3,560 | 326,660 | 306,660 | 286,660 | 266,660 | 246,660 | 226,660 | 206,660 |
| 3,560   | 3,580 | 329,860 | 309,860 | 289,860 | 269,860 | 249,860 | 229,860 | 209,860 |
| 3,580   | 3,600 | 333,060 | 313,060 | 293,060 | 273,060 | 253,060 | 233,060 | 213,060 |
| 3,600   | 3,620 | 336,260 | 316,260 | 296,260 | 276,260 | 256,260 | 236,260 | 216,260 |
| 3,620   | 3,640 | 339,460 | 319,460 | 299,460 | 279,460 | 259,460 | 239,460 | 219,460 |
| 3,640   | 3,660 | 342,660 | 322,660 | 302,660 | 282,660 | 262,660 | 242,660 | 222,660 |
| 3,660   | 3,680 | 345,860 | 325,860 | 305,860 | 285,860 | 265,860 | 245,860 | 225,860 |
| 3,680   | 3,700 | 349,060 | 329,060 | 309,060 | 289,060 | 269,060 | 249,060 | 229,060 |
| 3,700   | 3,720 | 352,260 | 332,260 | 312,260 | 292,260 | 272,260 | 252,260 | 232,260 |
| 3,720   | 3,740 | 355,460 | 335,460 | 315,460 | 295,460 | 275,460 | 255,460 | 235,460 |
| 3,740   | 3,760 | 358,660 | 338,660 | 318,660 | 298,660 | 278,660 | 258,660 | 238,660 |
| 3,760   | 3,780 | 361,860 | 341,860 | 321,860 | 301,860 | 281,860 | 261,860 | 241,860 |
| 3,780   | 3,800 | 365,060 | 345,060 | 325,060 | 305,060 | 285,060 | 265,060 | 245,060 |
| 3,800   | 3,820 | 368,260 | 348,260 | 328,260 | 308,260 | 288,260 | 268,260 | 248,260 |
| 3,820   | 3,840 | 371,460 | 351,460 | 331,460 | 311,460 | 291,460 | 271,460 | 251,460 |
| 3,840   | 3,860 | 374,660 | 354,660 | 334,660 | 314,660 | 294,660 | 274,660 | 254,660 |
| 3,860   | 3,880 | 377,860 | 357,860 | 337,860 | 317,860 | 297,860 | 277,860 | 257,860 |
| 3,880   | 3,900 | 381,060 | 361,060 | 341,060 | 321,060 | 301,060 | 281,060 | 261,060 |
| 3,900   | 3,920 | 384,260 | 364,260 | 344,260 | 324,260 | 304,260 | 284,260 | 264,260 |
| 3,920   | 3,940 | 387,460 | 367,460 | 347,460 | 327,460 | 307,460 | 287,460 | 267,460 |
| 3,940   | 3,960 | 390,660 | 370,660 | 350,660 | 330,660 | 310,660 | 290,660 | 270,660 |
| 3,960   | 3,980 | 393,860 | 373,860 | 353,860 | 333,860 | 313,860 | 293,860 | 273,860 |
| 3,980   | 4,000 | 397,060 | 377,060 | 357,060 | 337,060 | 317,060 | 297,060 | 277,060 |
| 4,000이상 |       | 398,660 | 378,660 | 358,660 | 338,660 | 318,660 | 298,660 | 278,660 |

(70세 이상자가 2인인 경우)

| 공제대상<br>가족수<br>월 환산액 |     | 2   | 3 | 4 | 5 | 6 | 7 |
|----------------------|-----|-----|---|---|---|---|---|
| 930                  | 935 | 0   | 0 | 0 | 0 | 0 | 0 |
| 935                  | 940 | 0   | 0 | 0 | 0 | 0 | 0 |
| 940                  | 945 | 0   | 0 | 0 | 0 | 0 | 0 |
| 945                  | 950 | 0   | 0 | 0 | 0 | 0 | 0 |
| 950                  | 955 | 220 | 0 | 0 | 0 | 0 | 0 |
| 955                  | 960 | 460 | 0 | 0 | 0 | 0 | 0 |
| 960                  | 965 | 700 | 0 | 0 | 0 | 0 | 0 |

|       |       |        |        |       |       |   |   |
|-------|-------|--------|--------|-------|-------|---|---|
| 965   | 970   | 940    | 0      | 0     | 0     | 0 | 0 |
| 970   | 975   | 1,180  | 0      | 0     | 0     | 0 | 0 |
| 975   | 980   | 1,420  | 0      | 0     | 0     | 0 | 0 |
| 980   | 985   | 1,660  | 0      | 0     | 0     | 0 | 0 |
| 985   | 990   | 1,900  | 0      | 0     | 0     | 0 | 0 |
| 990   | 995   | 2,140  | 0      | 0     | 0     | 0 | 0 |
| 995   | 1,000 | 2,380  | 0      | 0     | 0     | 0 | 0 |
| 1,000 | 1,010 | 2,740  | 0      | 0     | 0     | 0 | 0 |
| 1,010 | 1,020 | 3,220  | 0      | 0     | 0     | 0 | 0 |
| 1,020 | 1,030 | 3,700  | 0      | 0     | 0     | 0 | 0 |
| 1,030 | 1,040 | 4,180  | 0      | 0     | 0     | 0 | 0 |
| 1,040 | 1,050 | 4,660  | 0      | 0     | 0     | 0 | 0 |
| 1,050 | 1,060 | 5,140  | 0      | 0     | 0     | 0 | 0 |
| 1,060 | 1,070 | 5,620  | 0      | 0     | 0     | 0 | 0 |
| 1,070 | 1,080 | 6,100  | 0      | 0     | 0     | 0 | 0 |
| 1,080 | 1,090 | 6,580  | 0      | 0     | 0     | 0 | 0 |
| 1,090 | 1,100 | 7,060  | 0      | 0     | 0     | 0 | 0 |
| 1,100 | 1,110 | 7,540  | 40     | 0     | 0     | 0 | 0 |
| 1,110 | 1,120 | 8,020  | 520    | 0     | 0     | 0 | 0 |
| 1,120 | 1,130 | 8,500  | 1,000  | 0     | 0     | 0 | 0 |
| 1,130 | 1,140 | 8,980  | 1,480  | 0     | 0     | 0 | 0 |
| 1,140 | 1,150 | 9,460  | 1,960  | 0     | 0     | 0 | 0 |
| 1,150 | 1,160 | 9,940  | 2,440  | 0     | 0     | 0 | 0 |
| 1,160 | 1,170 | 10,420 | 2,920  | 0     | 0     | 0 | 0 |
| 1,170 | 1,180 | 10,950 | 3,450  | 0     | 0     | 0 | 0 |
| 1,180 | 1,190 | 11,490 | 3,990  | 0     | 0     | 0 | 0 |
| 1,190 | 1,200 | 12,030 | 4,530  | 0     | 0     | 0 | 0 |
| 1,200 | 1,210 | 12,570 | 5,070  | 0     | 0     | 0 | 0 |
| 1,210 | 1,220 | 13,110 | 5,610  | 0     | 0     | 0 | 0 |
| 1,220 | 1,230 | 13,650 | 6,150  | 0     | 0     | 0 | 0 |
| 1,230 | 1,240 | 14,190 | 6,690  | 0     | 0     | 0 | 0 |
| 1,240 | 1,250 | 14,730 | 7,230  | 0     | 0     | 0 | 0 |
| 1,250 | 1,260 | 15,270 | 7,770  | 270   | 0     | 0 | 0 |
| 1,260 | 1,270 | 15,810 | 8,310  | 810   | 0     | 0 | 0 |
| 1,270 | 1,280 | 16,350 | 8,850  | 1,350 | 0     | 0 | 0 |
| 1,280 | 1,290 | 16,890 | 9,390  | 1,890 | 0     | 0 | 0 |
| 1,290 | 1,300 | 17,430 | 9,930  | 2,430 | 0     | 0 | 0 |
| 1,300 | 1,310 | 17,970 | 10,470 | 2,970 | 0     | 0 | 0 |
| 1,310 | 1,320 | 18,510 | 11,010 | 3,510 | 0     | 0 | 0 |
| 1,320 | 1,330 | 19,050 | 11,550 | 4,050 | 0     | 0 | 0 |
| 1,330 | 1,340 | 19,590 | 12,090 | 4,590 | 0     | 0 | 0 |
| 1,340 | 1,350 | 20,130 | 12,630 | 5,130 | 0     | 0 | 0 |
| 1,350 | 1,360 | 20,670 | 13,170 | 5,670 | 0     | 0 | 0 |
| 1,360 | 1,370 | 21,210 | 13,710 | 6,210 | 0     | 0 | 0 |
| 1,370 | 1,380 | 21,750 | 14,250 | 6,750 | 0     | 0 | 0 |
| 1,380 | 1,390 | 22,290 | 14,790 | 7,290 | 0     | 0 | 0 |
| 1,390 | 1,400 | 22,830 | 15,330 | 7,830 | 330   | 0 | 0 |
| 1,400 | 1,410 | 23,370 | 15,870 | 8,370 | 870   | 0 | 0 |
| 1,410 | 1,420 | 23,910 | 16,410 | 8,910 | 1,410 | 0 | 0 |

|       |       |        |        |        |        |        |        |
|-------|-------|--------|--------|--------|--------|--------|--------|
| 1,420 | 1,430 | 24,450 | 16,950 | 9,450  | 1,950  | 0      | 0      |
| 1,430 | 1,440 | 24,990 | 17,490 | 9,990  | 2,490  | 0      | 0      |
| 1,440 | 1,450 | 25,530 | 18,030 | 10,530 | 3,030  | 0      | 0      |
| 1,450 | 1,460 | 26,070 | 18,570 | 11,070 | 3,570  | 0      | 0      |
| 1,460 | 1,470 | 26,610 | 19,110 | 11,610 | 4,110  | 0      | 0      |
| 1,470 | 1,480 | 27,150 | 19,650 | 12,150 | 4,650  | 0      | 0      |
| 1,480 | 1,490 | 27,690 | 20,190 | 12,690 | 5,190  | 0      | 0      |
| 1,490 | 1,500 | 28,230 | 20,730 | 13,230 | 5,730  | 0      | 0      |
| 1,500 | 1,510 | 28,770 | 21,270 | 13,770 | 6,270  | 0      | 0      |
| 1,510 | 1,520 | 29,310 | 21,810 | 14,310 | 6,810  | 0      | 0      |
| 1,520 | 1,530 | 29,850 | 22,350 | 14,850 | 7,350  | 0      | 0      |
| 1,530 | 1,540 | 30,390 | 22,890 | 15,390 | 7,890  | 390    | 0      |
| 1,540 | 1,550 | 30,930 | 23,430 | 15,930 | 8,430  | 930    | 0      |
| 1,550 | 1,560 | 31,470 | 23,970 | 16,470 | 8,970  | 1,470  | 0      |
| 1,560 | 1,570 | 32,010 | 24,510 | 17,010 | 9,510  | 2,010  | 0      |
| 1,570 | 1,580 | 32,550 | 25,050 | 17,550 | 10,050 | 2,550  | 0      |
| 1,580 | 1,590 | 33,090 | 25,590 | 18,090 | 10,590 | 3,090  | 0      |
| 1,590 | 1,600 | 33,630 | 26,130 | 18,630 | 11,130 | 3,630  | 0      |
| 1,600 | 1,610 | 34,170 | 26,670 | 19,170 | 11,670 | 4,170  | 0      |
| 1,610 | 1,620 | 34,710 | 27,210 | 19,710 | 12,210 | 4,710  | 0      |
| 1,620 | 1,630 | 35,250 | 27,750 | 20,250 | 12,750 | 5,250  | 0      |
| 1,630 | 1,640 | 35,790 | 28,290 | 20,790 | 13,290 | 5,790  | 0      |
| 1,640 | 1,650 | 36,330 | 28,830 | 21,330 | 13,830 | 6,330  | 0      |
| 1,650 | 1,660 | 36,870 | 29,370 | 21,870 | 14,370 | 6,870  | 0      |
| 1,660 | 1,670 | 37,410 | 29,910 | 22,410 | 14,910 | 7,410  | 0      |
| 1,670 | 1,680 | 37,950 | 30,450 | 22,950 | 15,450 | 7,950  | 450    |
| 1,680 | 1,690 | 38,490 | 30,990 | 23,490 | 15,990 | 8,490  | 990    |
| 1,690 | 1,700 | 39,030 | 31,530 | 24,030 | 16,530 | 9,030  | 1,530  |
| 1,700 | 1,710 | 39,570 | 32,070 | 24,570 | 17,070 | 9,570  | 2,070  |
| 1,710 | 1,720 | 40,110 | 32,610 | 25,110 | 17,610 | 10,110 | 2,610  |
| 1,720 | 1,730 | 40,650 | 33,150 | 25,650 | 18,150 | 10,650 | 3,150  |
| 1,730 | 1,740 | 41,190 | 33,690 | 26,190 | 18,690 | 11,190 | 3,690  |
| 1,740 | 1,750 | 41,730 | 34,230 | 26,730 | 19,230 | 11,730 | 4,230  |
| 1,750 | 1,760 | 42,270 | 34,770 | 27,270 | 19,770 | 12,270 | 4,770  |
| 1,760 | 1,770 | 42,810 | 35,310 | 27,810 | 20,310 | 12,810 | 5,310  |
| 1,770 | 1,780 | 43,350 | 35,850 | 28,350 | 20,850 | 13,350 | 5,850  |
| 1,780 | 1,790 | 43,890 | 36,390 | 28,890 | 21,390 | 13,890 | 6,390  |
| 1,790 | 1,800 | 44,430 | 36,930 | 29,430 | 21,930 | 14,430 | 6,930  |
| 1,800 | 1,810 | 44,970 | 37,470 | 29,970 | 22,470 | 14,970 | 7,470  |
| 1,810 | 1,820 | 45,510 | 38,010 | 30,510 | 23,010 | 15,510 | 8,010  |
| 1,820 | 1,830 | 46,050 | 38,550 | 31,050 | 23,550 | 16,050 | 8,550  |
| 1,830 | 1,840 | 46,590 | 39,090 | 31,590 | 24,090 | 16,590 | 9,090  |
| 1,840 | 1,850 | 47,130 | 39,630 | 32,130 | 24,630 | 17,130 | 9,630  |
| 1,850 | 1,860 | 47,670 | 40,170 | 32,670 | 25,170 | 17,670 | 10,170 |
| 1,860 | 1,870 | 48,210 | 40,710 | 33,210 | 25,710 | 18,210 | 10,710 |
| 1,870 | 1,880 | 48,750 | 41,250 | 33,750 | 26,250 | 18,750 | 11,250 |
| 1,880 | 1,890 | 49,290 | 41,790 | 34,290 | 26,790 | 19,290 | 11,790 |
| 1,890 | 1,900 | 49,830 | 42,330 | 34,830 | 27,330 | 19,830 | 12,330 |
| 1,900 | 1,910 | 50,370 | 42,870 | 35,370 | 27,870 | 20,370 | 12,870 |

|       |       |         |         |         |         |         |        |
|-------|-------|---------|---------|---------|---------|---------|--------|
| 1,910 | 1,920 | 50,910  | 43,410  | 35,910  | 28,410  | 20,910  | 13,410 |
| 1,920 | 1,930 | 51,450  | 43,950  | 36,450  | 28,950  | 21,450  | 13,950 |
| 1,930 | 1,940 | 51,990  | 44,490  | 36,990  | 29,490  | 21,990  | 14,490 |
| 1,940 | 1,950 | 52,530  | 45,030  | 37,530  | 30,030  | 22,530  | 15,030 |
| 1,950 | 1,960 | 53,070  | 45,570  | 38,070  | 30,570  | 23,070  | 15,570 |
| 1,960 | 1,970 | 53,610  | 46,110  | 38,610  | 31,110  | 23,610  | 16,110 |
| 1,970 | 1,980 | 54,150  | 46,650  | 39,150  | 31,650  | 24,150  | 16,650 |
| 1,980 | 1,990 | 54,690  | 47,190  | 39,690  | 32,190  | 24,690  | 17,190 |
| 1,990 | 2,000 | 55,230  | 47,730  | 40,230  | 32,730  | 25,230  | 17,730 |
| 2,000 | 2,020 | 56,040  | 48,540  | 41,040  | 33,540  | 26,040  | 18,540 |
| 2,020 | 2,040 | 57,120  | 49,620  | 42,120  | 34,620  | 27,120  | 19,620 |
| 2,040 | 2,060 | 58,200  | 50,700  | 43,200  | 35,700  | 28,200  | 20,700 |
| 2,060 | 2,080 | 59,280  | 51,780  | 44,280  | 36,780  | 29,280  | 21,780 |
| 2,080 | 2,100 | 80,960  | 52,860  | 45,360  | 37,860  | 30,360  | 22,860 |
| 2,100 | 2,120 | 83,840  | 53,940  | 46,440  | 38,940  | 31,440  | 23,940 |
| 2,120 | 2,140 | 86,720  | 55,020  | 47,520  | 40,020  | 32,520  | 25,020 |
| 2,140 | 2,160 | 89,600  | 56,100  | 48,600  | 41,100  | 33,600  | 26,100 |
| 2,160 | 2,180 | 92,480  | 57,180  | 49,680  | 42,180  | 34,680  | 27,180 |
| 2,180 | 2,200 | 95,360  | 58,260  | 50,760  | 43,260  | 35,760  | 28,260 |
| 2,200 | 2,220 | 98,240  | 59,340  | 51,840  | 44,340  | 36,840  | 29,340 |
| 2,220 | 2,240 | 101,120 | 81,120  | 52,920  | 45,420  | 37,920  | 30,420 |
| 2,240 | 2,260 | 104,000 | 84,000  | 54,000  | 46,500  | 39,000  | 31,500 |
| 2,260 | 2,280 | 106,880 | 86,880  | 55,080  | 47,580  | 40,080  | 32,580 |
| 2,280 | 2,300 | 109,760 | 89,760  | 56,160  | 48,660  | 41,160  | 33,660 |
| 2,300 | 2,320 | 112,640 | 92,640  | 57,240  | 49,740  | 42,240  | 34,740 |
| 2,320 | 2,340 | 115,520 | 95,520  | 58,320  | 50,820  | 43,320  | 35,820 |
| 2,340 | 2,360 | 118,400 | 98,400  | 59,400  | 51,900  | 44,400  | 36,900 |
| 2,360 | 2,380 | 121,280 | 101,280 | 81,280  | 52,980  | 45,480  | 37,980 |
| 2,380 | 2,400 | 124,160 | 104,160 | 84,160  | 54,060  | 46,560  | 39,060 |
| 2,400 | 2,420 | 127,040 | 107,040 | 87,040  | 55,140  | 47,640  | 40,140 |
| 2,420 | 2,440 | 129,920 | 109,920 | 89,920  | 56,220  | 48,720  | 41,220 |
| 2,440 | 2,460 | 132,800 | 112,800 | 92,800  | 57,300  | 49,800  | 42,300 |
| 2,460 | 2,480 | 135,680 | 115,680 | 95,680  | 58,380  | 50,880  | 43,380 |
| 2,480 | 2,500 | 138,560 | 118,560 | 98,560  | 59,460  | 51,960  | 44,460 |
| 2,500 | 2,520 | 141,440 | 121,440 | 101,440 | 81,440  | 53,040  | 45,540 |
| 2,520 | 2,540 | 144,320 | 124,320 | 104,320 | 84,320  | 54,120  | 46,620 |
| 2,540 | 2,560 | 147,200 | 127,200 | 107,200 | 87,200  | 55,200  | 47,700 |
| 2,560 | 2,580 | 150,080 | 130,080 | 110,080 | 90,080  | 56,280  | 48,780 |
| 2,580 | 2,600 | 152,960 | 132,960 | 112,960 | 92,960  | 57,360  | 49,860 |
| 2,600 | 2,620 | 155,840 | 135,840 | 115,840 | 95,840  | 58,440  | 50,940 |
| 2,620 | 2,640 | 158,720 | 138,720 | 118,720 | 98,720  | 59,520  | 52,020 |
| 2,640 | 2,660 | 161,600 | 141,600 | 121,600 | 101,600 | 81,600  | 53,100 |
| 2,660 | 2,680 | 164,480 | 144,480 | 124,480 | 104,480 | 84,480  | 54,180 |
| 2,680 | 2,700 | 167,360 | 147,360 | 127,360 | 107,360 | 87,360  | 55,260 |
| 2,700 | 2,720 | 170,240 | 150,240 | 130,240 | 110,240 | 90,240  | 56,340 |
| 2,720 | 2,740 | 173,120 | 153,120 | 133,120 | 113,120 | 93,120  | 57,420 |
| 2,740 | 2,760 | 176,000 | 156,000 | 136,000 | 116,000 | 96,000  | 58,500 |
| 2,760 | 2,780 | 178,880 | 158,880 | 138,880 | 118,880 | 98,880  | 59,580 |
| 2,780 | 2,800 | 181,760 | 161,760 | 141,760 | 121,760 | 101,760 | 81,760 |

|       |       |         |         |         |         |         |         |
|-------|-------|---------|---------|---------|---------|---------|---------|
| 2,800 | 2,820 | 184,640 | 164,640 | 144,640 | 124,640 | 104,640 | 84,640  |
| 2,820 | 2,840 | 187,520 | 167,520 | 147,520 | 127,520 | 107,520 | 87,520  |
| 2,840 | 2,860 | 190,400 | 170,400 | 150,400 | 130,400 | 110,400 | 90,400  |
| 2,860 | 2,880 | 193,280 | 173,280 | 153,280 | 133,280 | 113,280 | 93,280  |
| 2,880 | 2,900 | 196,160 | 176,160 | 156,160 | 136,160 | 116,160 | 96,160  |
| 2,900 | 2,920 | 199,040 | 179,040 | 159,040 | 139,040 | 119,040 | 99,040  |
| 2,920 | 2,940 | 201,920 | 181,920 | 161,920 | 141,920 | 121,920 | 101,920 |
| 2,940 | 2,960 | 204,800 | 184,800 | 164,800 | 144,800 | 124,800 | 104,800 |
| 2,960 | 2,980 | 207,680 | 187,680 | 167,680 | 147,680 | 127,680 | 107,680 |
| 2,980 | 3,000 | 210,560 | 190,560 | 170,560 | 150,560 | 130,560 | 110,560 |
| 3,000 | 3,020 | 213,440 | 193,440 | 173,440 | 153,440 | 133,440 | 113,440 |
| 3,020 | 3,040 | 216,320 | 196,320 | 176,320 | 156,320 | 136,320 | 116,320 |
| 3,040 | 3,060 | 219,200 | 199,200 | 179,200 | 159,200 | 139,200 | 119,200 |
| 3,060 | 3,080 | 222,080 | 202,080 | 182,080 | 162,080 | 142,080 | 122,080 |
| 3,080 | 3,100 | 224,960 | 204,960 | 184,960 | 164,960 | 144,960 | 124,960 |
| 3,100 | 3,120 | 227,840 | 207,840 | 187,840 | 167,840 | 147,840 | 127,840 |
| 3,120 | 3,140 | 230,720 | 210,720 | 190,720 | 170,720 | 150,720 | 130,720 |
| 3,140 | 3,160 | 233,600 | 213,600 | 193,600 | 173,600 | 153,600 | 133,600 |
| 3,160 | 3,180 | 236,480 | 216,480 | 196,480 | 176,480 | 156,480 | 136,480 |
| 3,180 | 3,200 | 239,360 | 219,360 | 199,360 | 179,360 | 159,360 | 139,360 |
| 3,200 | 3,220 | 242,240 | 222,240 | 202,240 | 182,240 | 162,240 | 142,240 |
| 3,220 | 3,240 | 245,120 | 225,120 | 205,120 | 185,120 | 165,120 | 145,120 |
| 3,240 | 3,260 | 248,000 | 228,000 | 208,000 | 188,000 | 168,000 | 148,000 |
| 3,260 | 3,280 | 250,880 | 230,880 | 210,880 | 190,880 | 170,880 | 150,880 |
| 3,280 | 3,300 | 253,760 | 233,760 | 213,760 | 193,760 | 173,760 | 153,760 |
| 3,300 | 3,320 | 256,640 | 236,640 | 216,640 | 196,640 | 176,640 | 156,640 |
| 3,320 | 3,340 | 259,520 | 239,520 | 219,520 | 199,520 | 179,520 | 159,520 |
| 3,340 | 3,360 | 262,400 | 242,400 | 222,400 | 202,400 | 182,400 | 162,400 |
| 3,360 | 3,380 | 265,280 | 245,280 | 225,280 | 205,280 | 185,280 | 165,280 |
| 3,380 | 3,400 | 268,160 | 248,160 | 228,160 | 208,160 | 188,160 | 168,160 |
| 3,400 | 3,420 | 271,040 | 251,040 | 231,040 | 211,040 | 191,040 | 171,040 |
| 3,420 | 3,440 | 274,130 | 254,130 | 234,130 | 214,130 | 194,130 | 174,130 |
| 3,440 | 3,460 | 277,330 | 257,330 | 237,330 | 217,330 | 197,330 | 177,330 |
| 3,460 | 3,480 | 280,530 | 260,530 | 240,530 | 220,530 | 200,530 | 180,530 |
| 3,480 | 3,500 | 283,730 | 263,730 | 243,730 | 223,730 | 203,730 | 183,730 |
| 3,500 | 3,520 | 286,930 | 266,930 | 246,930 | 226,930 | 206,930 | 186,930 |
| 3,520 | 3,540 | 290,130 | 270,130 | 250,130 | 230,130 | 210,130 | 190,130 |
| 3,540 | 3,560 | 293,330 | 273,330 | 253,330 | 233,330 | 213,330 | 193,330 |
| 3,560 | 3,580 | 296,530 | 276,530 | 256,530 | 236,530 | 216,530 | 196,530 |
| 3,580 | 3,600 | 299,730 | 279,730 | 259,730 | 239,730 | 219,730 | 199,730 |
| 3,600 | 3,620 | 302,930 | 282,930 | 262,930 | 242,930 | 222,930 | 202,930 |
| 3,620 | 3,640 | 306,130 | 286,130 | 266,130 | 246,130 | 226,130 | 206,130 |
| 3,640 | 3,660 | 309,330 | 289,330 | 269,330 | 249,330 | 229,330 | 209,330 |
| 3,660 | 3,680 | 312,530 | 292,530 | 272,530 | 252,530 | 232,530 | 212,530 |
| 3,680 | 3,700 | 315,730 | 295,730 | 275,730 | 255,730 | 235,730 | 215,730 |
| 3,700 | 3,720 | 318,930 | 298,930 | 278,930 | 258,930 | 238,930 | 218,930 |
| 3,720 | 3,740 | 322,130 | 302,130 | 282,130 | 262,130 | 242,130 | 222,130 |
| 3,740 | 3,760 | 325,330 | 305,330 | 285,330 | 265,330 | 245,330 | 225,330 |
| 3,760 | 3,780 | 328,530 | 308,530 | 288,530 | 268,530 | 248,530 | 228,530 |

|         |       |         |         |         |         |         |         |
|---------|-------|---------|---------|---------|---------|---------|---------|
| 3,780   | 3,800 | 331,730 | 311,730 | 291,730 | 271,730 | 251,730 | 231,730 |
| 3,800   | 3,820 | 334,930 | 314,930 | 294,930 | 274,930 | 254,930 | 234,930 |
| 3,820   | 3,840 | 338,130 | 318,130 | 298,130 | 278,130 | 258,130 | 238,130 |
| 3,840   | 3,860 | 341,330 | 321,330 | 301,330 | 281,330 | 261,330 | 241,330 |
| 3,860   | 3,880 | 344,530 | 324,530 | 304,530 | 284,530 | 264,530 | 244,530 |
| 3,880   | 3,900 | 347,730 | 327,730 | 307,730 | 287,730 | 267,730 | 247,730 |
| 3,900   | 3,920 | 350,930 | 330,930 | 310,930 | 290,930 | 270,930 | 250,930 |
| 3,920   | 3,940 | 354,130 | 334,130 | 314,130 | 294,130 | 274,130 | 254,130 |
| 3,940   | 3,960 | 357,330 | 337,330 | 317,330 | 297,330 | 277,330 | 257,330 |
| 3,960   | 3,980 | 360,530 | 340,530 | 320,530 | 300,530 | 280,530 | 260,530 |
| 3,980   | 4,000 | 363,730 | 343,730 | 323,730 | 303,730 | 283,730 | 263,730 |
| 4,000이상 |       | 365,330 | 345,330 | 325,330 | 305,330 | 285,330 | 265,330 |

(70세 이상자가 3인 이상인 경우)

| 공제대상<br>가족수 |       | 3      | 4     | 5 | 6 | 7 |
|-------------|-------|--------|-------|---|---|---|
| 월 환산액       |       |        |       |   |   |   |
| 1,150       | 1,160 | 0      | 0     | 0 | 0 | 0 |
| 1,160       | 1,170 | 0      | 0     | 0 | 0 | 0 |
| 1,170       | 1,180 | 0      | 0     | 0 | 0 | 0 |
| 1,180       | 1,190 | 0      | 0     | 0 | 0 | 0 |
| 1,190       | 1,200 | 0      | 0     | 0 | 0 | 0 |
| 1,200       | 1,210 | 70     | 0     | 0 | 0 | 0 |
| 1,210       | 1,220 | 610    | 0     | 0 | 0 | 0 |
| 1,220       | 1,230 | 1,150  | 0     | 0 | 0 | 0 |
| 1,230       | 1,240 | 1,690  | 0     | 0 | 0 | 0 |
| 1,240       | 1,250 | 2,230  | 0     | 0 | 0 | 0 |
| 1,250       | 1,260 | 2,770  | 0     | 0 | 0 | 0 |
| 1,260       | 1,270 | 3,310  | 0     | 0 | 0 | 0 |
| 1,270       | 1,280 | 3,850  | 0     | 0 | 0 | 0 |
| 1,280       | 1,290 | 4,390  | 0     | 0 | 0 | 0 |
| 1,290       | 1,300 | 4,930  | 0     | 0 | 0 | 0 |
| 1,300       | 1,310 | 5,470  | 0     | 0 | 0 | 0 |
| 1,310       | 1,320 | 6,010  | 0     | 0 | 0 | 0 |
| 1,320       | 1,330 | 6,550  | 0     | 0 | 0 | 0 |
| 1,330       | 1,340 | 7,090  | 0     | 0 | 0 | 0 |
| 1,340       | 1,350 | 7,630  | 130   | 0 | 0 | 0 |
| 1,350       | 1,360 | 8,170  | 670   | 0 | 0 | 0 |
| 1,360       | 1,370 | 8,710  | 1,210 | 0 | 0 | 0 |
| 1,370       | 1,380 | 9,250  | 1,750 | 0 | 0 | 0 |
| 1,380       | 1,390 | 9,790  | 2,290 | 0 | 0 | 0 |
| 1,390       | 1,400 | 10,330 | 2,830 | 0 | 0 | 0 |
| 1,400       | 1,410 | 10,870 | 3,370 | 0 | 0 | 0 |
| 1,410       | 1,420 | 11,410 | 3,910 | 0 | 0 | 0 |
| 1,420       | 1,430 | 11,950 | 4,450 | 0 | 0 | 0 |
| 1,430       | 1,440 | 12,490 | 4,990 | 0 | 0 | 0 |
| 1,440       | 1,450 | 13,030 | 5,530 | 0 | 0 | 0 |
| 1,450       | 1,460 | 13,570 | 6,070 | 0 | 0 | 0 |
| 1,460       | 1,470 | 14,110 | 6,610 | 0 | 0 | 0 |
| 1,470       | 1,480 | 14,650 | 7,150 | 0 | 0 | 0 |

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

|       |       |         |         |         |         |        |
|-------|-------|---------|---------|---------|---------|--------|
| 1,970 | 1,980 | 41,650  | 34,150  | 26,650  | 19,150  | 11,650 |
| 1,980 | 1,990 | 42,190  | 34,690  | 27,190  | 19,690  | 12,190 |
| 1,990 | 2,000 | 42,730  | 35,230  | 27,730  | 20,230  | 12,730 |
| 2,000 | 2,020 | 43,540  | 36,040  | 28,540  | 21,040  | 13,540 |
| 2,020 | 2,040 | 44,620  | 37,120  | 29,620  | 22,120  | 14,620 |
| 2,040 | 2,060 | 45,700  | 38,200  | 30,700  | 23,200  | 15,700 |
| 2,060 | 2,080 | 46,780  | 39,280  | 31,780  | 24,280  | 16,780 |
| 2,080 | 2,100 | 47,860  | 40,360  | 32,860  | 25,360  | 17,860 |
| 2,100 | 2,120 | 48,940  | 41,440  | 33,940  | 26,440  | 18,940 |
| 2,120 | 2,140 | 50,020  | 42,520  | 35,020  | 27,520  | 20,020 |
| 2,140 | 2,160 | 51,100  | 43,600  | 36,100  | 28,600  | 21,100 |
| 2,160 | 2,180 | 52,180  | 44,680  | 37,180  | 29,680  | 22,180 |
| 2,180 | 2,200 | 53,260  | 45,760  | 38,260  | 30,760  | 23,260 |
| 2,200 | 2,220 | 54,340  | 46,840  | 39,340  | 31,840  | 24,340 |
| 2,220 | 2,240 | 55,420  | 47,920  | 40,420  | 32,920  | 25,420 |
| 2,240 | 2,260 | 56,500  | 49,000  | 41,500  | 34,000  | 26,500 |
| 2,260 | 2,280 | 57,580  | 50,080  | 42,580  | 35,080  | 27,580 |
| 2,280 | 2,300 | 58,660  | 51,160  | 43,660  | 36,160  | 28,660 |
| 2,300 | 2,320 | 59,740  | 52,240  | 44,740  | 37,240  | 29,740 |
| 2,320 | 2,340 | 82,180  | 53,320  | 45,820  | 38,320  | 30,820 |
| 2,340 | 2,360 | 85,060  | 54,400  | 46,900  | 39,400  | 31,900 |
| 2,360 | 2,380 | 87,940  | 55,480  | 47,980  | 40,480  | 32,980 |
| 2,380 | 2,400 | 90,820  | 56,560  | 49,060  | 41,560  | 34,060 |
| 2,400 | 2,420 | 93,700  | 57,640  | 50,140  | 42,640  | 35,140 |
| 2,420 | 2,440 | 96,580  | 58,720  | 51,220  | 43,720  | 36,220 |
| 2,440 | 2,460 | 99,460  | 59,800  | 52,300  | 44,800  | 37,300 |
| 2,460 | 2,480 | 102,340 | 82,340  | 53,380  | 45,880  | 38,380 |
| 2,480 | 2,500 | 105,220 | 85,220  | 54,460  | 46,960  | 39,460 |
| 2,500 | 2,520 | 108,100 | 88,100  | 55,540  | 48,040  | 40,540 |
| 2,520 | 2,540 | 110,980 | 90,980  | 56,620  | 49,120  | 41,620 |
| 2,540 | 2,560 | 113,860 | 93,860  | 57,700  | 50,200  | 42,700 |
| 2,560 | 2,580 | 116,740 | 96,740  | 58,780  | 51,280  | 43,780 |
| 2,580 | 2,600 | 119,620 | 99,620  | 59,860  | 52,360  | 44,860 |
| 2,600 | 2,620 | 122,500 | 102,500 | 82,500  | 53,440  | 45,940 |
| 2,620 | 2,640 | 125,380 | 105,380 | 85,380  | 54,520  | 47,020 |
| 2,640 | 2,660 | 128,260 | 108,260 | 88,260  | 55,600  | 48,100 |
| 2,660 | 2,680 | 131,140 | 111,140 | 91,140  | 56,680  | 49,180 |
| 2,680 | 2,700 | 134,020 | 114,020 | 94,020  | 57,760  | 50,260 |
| 2,700 | 2,720 | 136,900 | 116,900 | 96,900  | 58,840  | 51,340 |
| 2,720 | 2,740 | 139,780 | 119,780 | 99,780  | 59,920  | 52,420 |
| 2,740 | 2,760 | 142,660 | 122,660 | 102,660 | 82,660  | 53,500 |
| 2,760 | 2,780 | 145,540 | 125,540 | 105,540 | 85,540  | 54,580 |
| 2,780 | 2,800 | 148,420 | 128,420 | 108,420 | 88,420  | 55,660 |
| 2,800 | 2,820 | 151,300 | 131,300 | 111,300 | 91,300  | 56,740 |
| 2,820 | 2,840 | 154,180 | 134,180 | 114,180 | 94,180  | 57,820 |
| 2,840 | 2,860 | 157,060 | 137,060 | 117,060 | 97,060  | 58,900 |
| 2,860 | 2,880 | 159,940 | 139,940 | 119,940 | 99,940  | 59,980 |
| 2,880 | 2,900 | 162,820 | 142,820 | 122,820 | 102,820 | 82,820 |
| 2,900 | 2,920 | 165,700 | 145,700 | 125,700 | 105,700 | 85,700 |

|       |       |         |         |         |         |         |
|-------|-------|---------|---------|---------|---------|---------|
| 2,920 | 2,940 | 168,580 | 148,580 | 128,580 | 108,580 | 88,580  |
| 2,940 | 2,960 | 171,460 | 151,460 | 131,460 | 111,460 | 91,460  |
| 2,960 | 2,980 | 174,340 | 154,340 | 134,340 | 114,340 | 94,340  |
| 2,980 | 3,000 | 177,220 | 157,220 | 137,220 | 117,220 | 97,220  |
| 3,000 | 3,020 | 180,100 | 160,100 | 140,100 | 120,100 | 100,100 |
| 3,020 | 3,040 | 182,980 | 162,980 | 142,980 | 122,980 | 102,980 |
| 3,040 | 3,060 | 185,860 | 165,860 | 145,860 | 125,860 | 105,860 |
| 3,060 | 3,080 | 188,740 | 168,740 | 148,740 | 128,740 | 108,740 |
| 3,080 | 3,100 | 191,620 | 171,620 | 151,620 | 131,620 | 111,620 |
| 3,100 | 3,120 | 194,500 | 174,500 | 154,500 | 134,500 | 114,500 |
| 3,120 | 3,140 | 197,380 | 177,380 | 157,380 | 137,380 | 117,380 |
| 3,140 | 3,160 | 200,260 | 180,260 | 160,260 | 140,260 | 120,260 |
| 3,160 | 3,180 | 203,140 | 183,140 | 163,140 | 143,140 | 123,140 |
| 3,180 | 3,200 | 206,020 | 186,020 | 166,020 | 146,020 | 126,020 |
| 3,200 | 3,220 | 208,900 | 188,900 | 168,900 | 148,900 | 128,900 |
| 3,220 | 3,240 | 211,780 | 191,780 | 171,780 | 151,780 | 131,780 |
| 3,240 | 3,260 | 214,660 | 194,660 | 174,660 | 154,660 | 134,660 |
| 3,260 | 3,280 | 217,540 | 197,540 | 177,540 | 157,540 | 137,540 |
| 3,280 | 3,300 | 220,420 | 200,420 | 180,420 | 160,420 | 140,420 |
| 3,300 | 3,320 | 223,300 | 203,300 | 183,300 | 163,300 | 143,300 |
| 3,320 | 3,340 | 226,180 | 206,180 | 186,180 | 166,180 | 146,180 |
| 3,340 | 3,360 | 229,060 | 209,060 | 189,060 | 169,060 | 149,060 |
| 3,360 | 3,380 | 231,940 | 211,940 | 191,940 | 171,940 | 151,940 |
| 3,380 | 3,400 | 234,820 | 214,820 | 194,820 | 174,820 | 154,820 |
| 3,400 | 3,420 | 237,700 | 217,700 | 197,700 | 177,700 | 157,700 |
| 3,420 | 3,440 | 240,800 | 220,800 | 200,800 | 180,800 | 160,800 |
| 3,440 | 3,460 | 244,000 | 224,000 | 204,000 | 184,000 | 164,000 |
| 3,460 | 3,480 | 247,200 | 227,200 | 207,200 | 187,200 | 167,200 |
| 3,480 | 3,500 | 250,400 | 230,400 | 210,400 | 190,400 | 170,400 |
| 3,500 | 3,520 | 253,600 | 233,600 | 213,600 | 193,600 | 173,600 |
| 3,520 | 3,540 | 256,800 | 236,800 | 216,800 | 196,800 | 176,800 |
| 3,540 | 3,560 | 260,000 | 240,000 | 220,000 | 200,000 | 180,000 |
| 3,560 | 3,580 | 263,200 | 243,200 | 223,200 | 203,200 | 183,200 |
| 3,580 | 3,600 | 266,400 | 246,400 | 226,400 | 206,400 | 186,400 |
| 3,600 | 3,620 | 269,600 | 249,600 | 229,600 | 209,600 | 189,600 |
| 3,620 | 3,640 | 272,800 | 252,800 | 232,800 | 212,800 | 192,800 |
| 3,640 | 3,660 | 276,000 | 256,000 | 236,000 | 216,000 | 196,000 |
| 3,660 | 3,680 | 279,200 | 259,200 | 239,200 | 219,200 | 199,200 |
| 3,680 | 3,700 | 282,400 | 262,400 | 242,400 | 222,400 | 202,400 |
| 3,700 | 3,720 | 285,600 | 265,600 | 245,600 | 225,600 | 205,600 |
| 3,720 | 3,740 | 288,800 | 268,800 | 248,800 | 228,800 | 208,800 |
| 3,740 | 3,760 | 292,000 | 272,000 | 252,000 | 232,000 | 212,000 |
| 3,760 | 3,780 | 295,200 | 275,200 | 255,200 | 235,200 | 215,200 |
| 3,780 | 3,800 | 298,400 | 278,400 | 258,400 | 238,400 | 218,400 |
| 3,800 | 3,820 | 301,600 | 281,600 | 261,600 | 241,600 | 221,600 |
| 3,820 | 3,840 | 304,800 | 284,800 | 264,800 | 244,800 | 224,800 |
| 3,840 | 3,860 | 308,000 | 288,000 | 268,000 | 248,000 | 228,000 |
| 3,860 | 3,880 | 311,200 | 291,200 | 271,200 | 251,200 | 231,200 |
| 3,880 | 3,900 | 314,400 | 294,400 | 274,400 | 254,400 | 234,400 |

|          |       |         |         |         |         |         |
|----------|-------|---------|---------|---------|---------|---------|
| 3,900    | 3,920 | 317,600 | 297,600 | 277,600 | 257,600 | 237,600 |
| 3,920    | 3,940 | 320,800 | 300,800 | 280,800 | 260,800 | 240,800 |
| 3,940    | 3,960 | 324,000 | 304,000 | 284,000 | 264,000 | 244,000 |
| 3,960    | 3,980 | 327,200 | 307,200 | 287,200 | 267,200 | 247,200 |
| 3,980    | 4,000 | 330,400 | 310,400 | 290,400 | 270,400 | 250,400 |
| 4,000이 상 |       | 332,000 | 312,000 | 292,000 | 272,000 | 252,000 |