[별표 3] <개정 2010.2.18>

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)

월환산액 / 공제대상 가족수		1	2	3	4	5	6	7
560	565	0	0	0	0	0	0	0
565	570	0	0	0	0	0	0	0
570	575	0	0	0	0	0	0	0
575	580	0	0	0	0	0	0	0
580	585	0	0	0	0	0	0	0
585	590	0	0	0	0	0	0	0
590	595	0	0	0	0	0	0	0
595	600	0	0	0	0	0	0	0
600	605	0	0	0	0	0	0	0
605	610	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	0	0	0	0	0	0
745	750	7,880	0	0	0	0	0	0
750	755	8,120	0	0	0	0	0	0
755	760	8,360	0	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	0	0	0	0	0
900	905	15,320	7,820	0	0	0	0	0
905	910	15,560	8,060	0	0	0	0	0
910	915	15,800	8,300	0	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	0	0	0	0
1,060	1,070	23,120	15,620	8,120	0	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	0	0	0
1,210	1,220	30,610	23,110	15,610	8,110	0	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	0	0
1,350	1,360	38,170	30,670	23,170	15,670	8,170	0	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	0
1,490	1,500	45,730	38,230	30,730	23,230	15,730	8,230	0
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	60,770	52,810	45,310	37,810	30,310	22,810	15,310
1,770	1,780	62,120	53,350	45,850	38,350	30,850	23,350	15,850
1,780	1,790	63,470	53,890	46,390	38,890	31,390	23,890	16,390
1,790	1,800	64,820	54,430	46,930	39,430	31,930	24,430	16,930
1,800	1,810	66,170	54,970	47,470	39,970	32,470	24,970	17,470
1,810	1,820	67,520	55,510	48,010	40,510	33,010	25,510	18,010
1,820	1,830	68,870	56,050	48,550	41,050	33,550	26,050	18,550
1,830	1,840	70,220	56,590	49,090	41,590	34,090	26,590	19,090
1,840	1,850	71,570	57,130	49,630	42,130	34,630	27,130	19,630
1,850	1,860	72,920	57,670	50,170	42,670	35,170	27,670	20,170
1,860	1,870	74,270	58,210	50,710	43,210	35,710	28,210	20,710
1,870	1,880	75,620	58,750	51,250	43,750	36,250	28,750	21,250
1,880	1,890	76,970	59,290	51,790	44,290	36,790	29,290	21,790
1,890	1,900	78,320	59,830	52,330	44,830	37,330	29,830	22,330
1,900	1,910	79,670	60,920	52,870	45,370	37,870	30,370	22,870
1,910	1,920	81,020	62,270	53,410	45,910	38,410	30,910	23,410
1,920	1,930	82,370	63,620	53,950	46,450	38,950	31,450	23,950
1,930	1,940	83,720	64,970	54,490	46,990	39,490	31,990	24,490
1,940	1,950	85,070	66,320	55,030	47,530	40,030	32,530	25,030
1,950	1,960	86,420	67,670	55,570	48,070	40,570	33,070	25,570
1,960	1,970	87,770	69,020	56,110	48,610	41,110	33,610	26,110
1,970	1,980	89,120	70,370	56,650	49,150	41,650	34,150	26,650
1,980	1,990	90,470	71,720	57,190	49,690	42,190	34,690	27,190
1,990	2,000	91,820	73,070	57,730	50,230	42,730	35,230	27,730
2,000	2,020	93,850	75,100	58,540	51,040	43,540	36,040	28,540
2,020	2,040	96,550	77,800	59,620	52,120	44,620	37,120	29,620
2,040	2,060	99,250	80,500	61,750	53,200	45,700	38,200	30,700
2,060	2,080	101,950	83,200	64,450	54,280	46,780	39,280	31,780
2,080	2,100	104,650	85,900	67,150	55,360	47,860	40,360	32,860
2,100	2,120	107,350	88,600	69,850	56,440	48,940	41,440	33,940
2,120	2,140	110,050	91,300	72,550	57,520	50,020	42,520	35,020
2,140	2,160	112,750	94,000	75,250	58,600	51,100	43,600	36,100
2,160	2,180	115,450	96,700	77,950	59,680	52,180	44,680	37,180
2,180	2,200	118,150	99,400	80,650	61,900	53,260	45,760	38,260

2,200	2,220	120,850	102,100	83,350	64,600	54,340	46,840	39,340
2,220	2,240	123,550	104,800	86,050	67,300	55,420	47,920	40,420
2,240	2,260	126,250	107,500	88,750	70,000	56,500	49,000	41,500
2,260	2,280	128,950	110,200	91,450	72,700	57,580	50,080	42,580
2,280	2,300	131,650	112,900	94,150	75,400	58,660	51,160	43,660
2,300	2,320	134,350	115,600	96,850	78,100	59,740	52,240	44,740
2,320	2,340	137,050	118,300	99,550	80,800	62,050	53,320	45,820
2,340	2,360	139,750	121,000	102,250	83,500	64,750	54,400	46,900
2,360	2,380	142,450	123,700	104,950	86,200	67,450	55,480	47,980
2,380	2,400	145,150	126,400	107,650	88,900	70,150	56,560	49,060
2,400	2,420	147,850	129,100	110,350	91,600	72,850	57,640	50,140
2,420	2,440	150,550	131,800	113,050	94,300	75,550	58,720	51,220
2,440	2,460	153,250	134,500	115,750	97,000	78,250	59,800	52,300
2,460	2,480	155,950	137,200	118,450	99,700	80,950	62,200	53,380
2,480	2,500	158,650	139,900	121,150	102,400	83,650	64,900	54,460
2,500	2,520	161,350	142,600	123,850	105,100	86,350	67,600	55,540
2,520	2,540	164,050	145,300	126,550	107,800	89,050	70,300	56,620
2,540	2,560	166,750	148,000	129,250	110,500	91,750	73,000	57,700
2,560	2,580	169,450	150,700	131,950	113,200	94,450	75,700	58,780
2,580	2,600	172,150	153,400	134,650	115,900	97,150	78,400	59,860
2,600	2,620	174,850	156,100	137,350	118,600	99,850	81,100	62,350
2,620	2,640	177,550	158,800	140,050	121,300	102,550	83,800	65,050
2,640	2,660	180,250	161,500	142,750	124,000	105,250	86,500	67,750
2,660	2,680	182,950	164,200	145,450	126,700	107,950	89,200	70,450
2,680	2,700	185,650	166,900	148,150	129,400	110,650	91,900	73,150
2,700	2,720	188,350	169,600	150,850	132,100	113,350	94,600	75,850
2,720	2,740	191,050	172,300	153,550	134,800	116,050	97,300	78,550
2,740	2,760	193,750	175,000	156,250	137,500	118,750	100,000	81,250
2,760	2,780	196,450	177,700	158,950	140,200	121,450	102,700	83,950
2,780	2,800	199,150	180,400	161,650	142,900	124,150	105,400	86,650
2,800	2,820	201,850	183,100	164,350	145,600	126,850	108,100	89,350
2,820	2,840	204,550	185,800	167,050	148,300	129,550	110,800	92,050
2,840	2,860	207,250	188,500	169,750	151,000	132,250	113,500	94,750
2,860	2,880	209,950	191,200	172,450	153,700	134,950	116,200	97,450
2,880	2,900	212,650	193,900	175,150	156,400	137,650	118,900	100,150
2,900	2,920	215,350	196,600	177,850	159,100	140,350	121,600	102,850
2,920	2,940	218,050	199,300	180,550	161,800	143,050	124,300	105,550
2,940	2,960	220,750	202,000	183,250	164,500	145,750	127,000	108,250
2,960	2,980	223,450	204,700	185,950	167,200	148,450	129,700	110,950
2,980	3,000	226,150	207,400	188,650	169,900	151,150	132,400	113,650
3,000	3,020	228,850	210,100	191,350	172,600	153,850	135,100	116,350
3,020	3,040	231,550	212,800	194,050	175,300	156,550	137,800	119,050
3,040	3,060	234,250	215,500	196,750	178,000	159,250	140,500	121,750
3,060	3,080	236,950	218,200	199,450	180,700	161,950	143,200	124,450
3,080	3,100	239,650	220,900	202,150	183,400	164,650	145,900	127,150
3,100	3,120	242,350	223,600	204,850	186,100	167,350	148,600	129,850
3,120	3,140	245,050	226,300	207,550	188,800	170,050	151,300	132,550
3,140	3,160	247,750	229,000	210,250	191,500	172,750	154,000	135,250
3,160	3,180	250,450	231,700	212,950	194,200	175,450	156,700	137,950
3,180	3,200	253,150	234,400	215,650	196,900	178,150	159,400	140,650
3,200	3,220	255,850	237,100	218,350	199,600	180,850	162,100	143,350
3,220	3,240	258,550	239,800	221,050	202,300	183,550	164,800	146,050
3,240	3,260	261,250	242,500	223,750	205,000	186,250	167,500	148,750
3,260	3,280	263,950	245,200	226,450	207,700	188,950	170,200	151,450

3,280	3,300	266,650	247,900	229,150	210,400	191,650	172,900	154,150
3,300	3,320	269,350	250,600	231,850	213,100	194,350	175,600	156,850
3,320	3,340	272,050	253,300	234,550	215,800	197,050	178,300	159,550
3,340	3,360	274,750	256,000	237,250	218,500	199,750	181,000	162,250
3,360	3,380	277,450	258,700	239,950	221,200	202,450	183,700	164,950
3,380	3,400	280,150	261,400	242,650	223,900	205,150	186,400	167,650
3,400	3,420	282,850	264,100	245,350	226,600	207,850	189,100	170,350
3,420	3,440	285,750	267,000	248,250	229,500	210,750	192,000	173,250
3,440	3,460	288,750	270,000	251,250	232,500	213,750	195,000	176,250
3,460	3,480	291,750	273,000	254,250	235,500	216,750	198,000	179,250
3,480	3,500	294,750	276,000	257,250	238,500	219,750	201,000	182,250
3,500	3,520	297,750	279,000	260,250	241,500	222,750	204,000	185,250
3,520	3,540	300,750	282,000	263,250	244,500	225,750	207,000	188,250
3,540	3,560	303,750	285,000	266,250	247,500	228,750	210,000	191,250
3,560	3,580	306,750	288,000	269,250	250,500	231,750	213,000	194,250
3,580	3,600	309,750	291,000	272,250	253,500	234,750	216,000	197,250
3,600	3,620	312,750	294,000	275,250	256,500	237,750	219,000	200,250
3,620	3,640	315,750	297,000	278,250	259,500	240,750	222,000	203,250
3,640	3,660	318,750	300,000	281,250	262,500	243,750	225,000	206,250
3,660	3,680	321,750	303,000	284,250	265,500	246,750	228,000	209,250
3,680	3,700	324,750	306,000	287,250	268,500	249,750	231,000	212,250
3,700	3,720	327,750	309,000	290,250	271,500	252,750	234,000	215,250
3,720	3,740	330,750	312,000	293,250	274,500	255,750	237,000	218,250
3,740	3,760	333,750	315,000	296,250	277,500	258,750	240,000	221,250
3,760	3,780	336,750	318,000	299,250	280,500	261,750	243,000	224,250
3,780	3,800	339,750	321,000	302,250	283,500	264,750	246,000	227,250
3,800	3,820	342,750	324,000	305,250	286,500	267,750	249,000	230,250
3,820	3,840	345,750	327,000	308,250	289,500	270,750	252,000	233,250
3,840	3,860	348,750	330,000	311,250	292,500	273,750	255,000	236,250
3,860	3,880	351,750	333,000	314,250	295,500	276,750	258,000	239,250
3,880	3,900	354,750	336,000	317,250	298,500	279,750	261,000	242,250
3,900	3,920	357,750	339,000	320,250	301,500	282,750	264,000	245,250
3,920	3,940	360,750	342,000	323,250	304,500	285,750	267,000	248,250
3,940	3,960	363,750	345,000	326,250	307,500	288,750	270,000	251,250
3,960	3,980	366,750	348,000	329,250	310,500	291,750	273,000	254,250
3,980	4,000	369,750	351,000	332,250	313,500	294,750	276,000	257,250
4,000이상		371,250	352,500	333,750	315,000	296,250	277,500	258,750

(70세 이상자가 1명인 경우)

공제대상 가족수 / 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	0	0	0	0	0	0	0
695	700	0	0	0	0	0	0	0
700	705	0	0	0	0	0	0	0
705	710	0	0	0	0	0	0	0
710	715	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	0	0	0	0	0	0
850	855	7,920	0	0	0	0	0	0
855	860	8,160	0	0	0	0	0	0
860	865	8,400	0	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	0	0	0	0	0
1,010	1,020	15,720	8,220	0	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	0	0	0	0
1,170	1,180	23,450	15,950	8,450	0	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	0	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	0	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	0
1,580	1,590	45,590	38,090	30,590	23,090	15,590	8,090	0
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	60,420	52,670	45,170	37,670	30,170	22,670	15,170
1,860	1,870	61,770	53,210	45,710	38,210	30,710	23,210	15,710
1,870	1,880	63,120	53,750	46,250	38,750	31,250	23,750	16,250
1,880	1,890	64,470	54,290	46,790	39,290	31,790	24,290	16,790
1,890	1,900	65,820	54,830	47,330	39,830	32,330	24,830	17,330
1,900	1,910	67,170	55,370	47,870	40,370	32,870	25,370	17,870
1,910	1,920	68,520	55,910	48,410	40,910	33,410	25,910	18,410
1,920	1,930	69,870	56,450	48,950	41,450	33,950	26,450	18,950
1,930	1,940	71,220	56,990	49,490	41,990	34,490	26,990	19,490
1,940	1,950	72,570	57,530	50,030	42,530	35,030	27,530	20,030
1,950	1,960	73,920	58,070	50,570	43,070	35,570	28,070	20,570
1,960	1,970	75,270	58,610	51,110	43,610	36,110	28,610	21,110
1,970	1,980	76,620	59,150	51,650	44,150	36,650	29,150	21,650
1,980	1,990	77,970	59,690	52,190	44,690	37,190	29,690	22,190
1,990	2,000	79,320	60,570	52,730	45,230	37,730	30,230	22,730
2,000	2,020	81,350	62,600	53,540	46,040	38,540	31,040	23,540
2,020	2,040	84,050	65,300	54,620	47,120	39,620	32,120	24,620
2,040	2,060	86,750	68,000	55,700	48,200	40,700	33,200	25,700
2,060	2,080	89,450	70,700	56,780	49,280	41,780	34,280	26,780
2,080	2,100	92,150	73,400	57,860	50,360	42,860	35,360	27,860
2,100	2,120	94,850	76,100	58,940	51,440	43,940	36,440	28,940
2,120	2,140	97,550	78,800	60,050	52,520	45,020	37,520	30,020
2,140	2,160	100,250	81,500	62,750	53,600	46,100	38,600	31,100

2,160	2,180	102,950	84,200	65,450	54,680	47,180	39,680	32,180
2,180	2,200	105,650	86,900	68,150	55,760	48,260	40,760	33,260
2,200	2,220	108,350	89,600	70,850	56,840	49,340	41,840	34,340
2,220	2,240	111,050	92,300	73,550	57,920	50,420	42,920	35,420
2,240	2,260	113,750	95,000	76,250	59,000	51,500	44,000	36,500
2,260	2,280	116,450	97,700	78,950	60,200	52,580	45,080	37,580
2,280	2,300	119,150	100,400	81,650	62,900	53,660	46,160	38,660
2,300	2,320	121,850	103,100	84,350	65,600	54,740	47,240	39,740
2,320	2,340	124,550	105,800	87,050	68,300	55,820	48,320	40,820
2,340	2,360	127,250	108,500	89,750	71,000	56,900	49,400	41,900
2,360	2,380	129,950	111,200	92,450	73,700	57,980	50,480	42,980
2,380	2,400	132,650	113,900	95,150	76,400	59,060	51,560	44,060
2,400	2,420	135,350	116,600	97,850	79,100	60,350	52,640	45,140
2,420	2,440	138,050	119,300	100,550	81,800	63,050	53,720	46,220
2,440	2,460	140,750	122,000	103,250	84,500	65,750	54,800	47,300
2,460	2,480	143,450	124,700	105,950	87,200	68,450	55,880	48,380
2,480	2,500	146,150	127,400	108,650	89,900	71,150	56,960	49,460
2,500	2,520	148,850	130,100	111,350	92,600	73,850	58,040	50,540
2,520	2,540	151,550	132,800	114,050	95,300	76,550	59,120	51,620
2,540	2,560	154,250	135,500	116,750	98,000	79,250	60,500	52,700
2,560	2,580	156,950	138,200	119,450	100,700	81,950	63,200	53,780
2,580	2,600	159,650	140,900	122,150	103,400	84,650	65,900	54,860
2,600	2,620	162,350	143,600	124,850	106,100	87,350	68,600	55,940
2,620	2,640	165,050	146,300	127,550	108,800	90,050	71,300	57,020
2,640	2,660	167,750	149,000	130,250	111,500	92,750	74,000	58,100
2,660	2,680	170,450	151,700	132,950	114,200	95,450	76,700	59,180
2,680	2,700	173,150	154,400	135,650	116,900	98,150	79,400	60,650
2,700	2,720	175,850	157,100	138,350	119,600	100,850	82,100	63,350
2,720	2,740	178,550	159,800	141,050	122,300	103,550	84,800	66,050
2,740	2,760	181,250	162,500	143,750	125,000	106,250	87,500	68,750
2,760	2,780	183,950	165,200	146,450	127,700	108,950	90,200	71,450
2,780	2,800	186,650	167,900	149,150	130,400	111,650	92,900	74,150
2,800	2,820	189,350	170,600	151,850	133,100	114,350	95,600	76,850
2,820	2,840	192,050	173,300	154,550	135,800	117,050	98,300	79,550
2,840	2,860	194,750	176,000	157,250	138,500	119,750	101,000	82,250
2,860	2,880	197,450	178,700	159,950	141,200	122,450	103,700	84,950
2,880	2,900	200,150	181,400	162,650	143,900	125,150	106,400	87,650
2,900	2,920	202,850	184,100	165,350	146,600	127,850	109,100	90,350
2,920	2,940	205,550	186,800	168,050	149,300	130,550	111,800	93,050
2,940	2,960	208,250	189,500	170,750	152,000	133,250	114,500	95,750
2,960	2,980	210,950	192,200	173,450	154,700	135,950	117,200	98,450
2,980	3,000	213,650	194,900	176,150	157,400	138,650	119,900	101,150
3,000	3,020	216,350	197,600	178,850	160,100	141,350	122,600	103,850
3,020	3,040	219,050	200,300	181,550	162,800	144,050	125,300	106,550
3,040	3,060	221,750	203,000	184,250	165,500	146,750	128,000	109,250
3,060	3,080	224,450	205,700	186,950	168,200	149,450	130,700	111,950
3,080	3,100	227,150	208,400	189,650	170,900	152,150	133,400	114,650
3,100	3,120	229,850	211,100	192,350	173,600	154,850	136,100	117,350
3,120	3,140	232,550	213,800	195,050	176,300	157,550	138,800	120,050
3,140	3,160	235,250	216,500	197,750	179,000	160,250	141,500	122,750
3,160	3,180	237,950	219,200	200,450	181,700	162,950	144,200	125,450
3,180	3,200	240,650	221,900	203,150	184,400	165,650	146,900	128,150
3,200	3,220	243,350	224,600	205,850	187,100	168,350	149,600	130,850
3,220	3,240	246,050	227,300	208,550	189,800	171,050	152,300	133,550

3,240	3,260	248,750	230,000	211,250	192,500	173,750	155,000	136,250
3,260	3,280	251,450	232,700	213,950	195,200	176,450	157,700	138,950
3,280	3,300	254,150	235,400	216,650	197,900	179,150	160,400	141,650
3,300	3,320	256,850	238,100	219,350	200,600	181,850	163,100	144,350
3,320	3,340	259,550	240,800	222,050	203,300	184,550	165,800	147,050
3,340	3,360	262,250	243,500	224,750	206,000	187,250	168,500	149,750
3,360	3,380	264,950	246,200	227,450	208,700	189,950	171,200	152,450
3,380	3,400	267,650	248,900	230,150	211,400	192,650	173,900	155,150
3,400	3,420	270,350	251,600	232,850	214,100	195,350	176,600	157,850
3,420	3,440	273,250	254,500	235,750	217,000	198,250	179,500	160,750
3,440	3,460	276,250	257,500	238,750	220,000	201,250	182,500	163,750
3,460	3,480	279,250	260,500	241,750	223,000	204,250	185,500	166,750
3,480	3,500	282,250	263,500	244,750	226,000	207,250	188,500	169,750
3,500	3,520	285,250	266,500	247,750	229,000	210,250	191,500	172,750
3,520	3,540	288,250	269,500	250,750	232,000	213,250	194,500	175,750
3,540	3,560	291,250	272,500	253,750	235,000	216,250	197,500	178,750
3,560	3,580	294,250	275,500	256,750	238,000	219,250	200,500	181,750
3,580	3,600	297,250	278,500	259,750	241,000	222,250	203,500	184,750
3,600	3,620	300,250	281,500	262,750	244,000	225,250	206,500	187,750
3,620	3,640	303,250	284,500	265,750	247,000	228,250	209,500	190,750
3,640	3,660	306,250	287,500	268,750	250,000	231,250	212,500	193,750
3,660	3,680	309,250	290,500	271,750	253,000	234,250	215,500	196,750
3,680	3,700	312,250	293,500	274,750	256,000	237,250	218,500	199,750
3,700	3,720	315,250	296,500	277,750	259,000	240,250	221,500	202,750
3,720	3,740	318,250	299,500	280,750	262,000	243,250	224,500	205,750
3,740	3,760	321,250	302,500	283,750	265,000	246,250	227,500	208,750
3,760	3,780	324,250	305,500	286,750	268,000	249,250	230,500	211,750
3,780	3,800	327,250	308,500	289,750	271,000	252,250	233,500	214,750
3,800	3,820	330,250	311,500	292,750	274,000	255,250	236,500	217,750
3,820	3,840	333,250	314,500	295,750	277,000	258,250	239,500	220,750
3,840	3,860	336,250	317,500	298,750	280,000	261,250	242,500	223,750
3,860	3,880	339,250	320,500	301,750	283,000	264,250	245,500	226,750
3,880	3,900	342,250	323,500	304,750	286,000	267,250	248,500	229,750
3,900	3,920	345,250	326,500	307,750	289,000	270,250	251,500	232,750
3,920	3,940	348,250	329,500	310,750	292,000	273,250	254,500	235,750
3,940	3,960	351,250	332,500	313,750	295,000	276,250	257,500	238,750
3,960	3,980	354,250	335,500	316,750	298,000	279,250	260,500	241,750
3,980	4,000	357,250	338,500	319,750	301,000	282,250	263,500	244,750
4,000이상		358,750	340,000	321,250	302,500	283,750	265,000	246,250

(70세 이상자가 2명인 경우)

공제대상 가족수 / 월환산액		2	3	4	5	6	7
930	935	0	0	0	0	0	0
935	940	0	0	0	0	0	0
940	945	0	0	0	0	0	0
945	950	0	0	0	0	0	0
950	955	0	0	0	0	0	0
955	960	0	0	0	0	0	0
960	965	0	0	0	0	0	0
965	970	0	0	0	0	0	0
970	975	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	0	0	0	0	0
1,110	1,120	8,020	0	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	0	0	0	0
1,260	1,270	15,810	8,310	0	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	0	0	0
1,400	1,410	23,370	15,870	8,370	0	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	0	0
1,540	1,550	30,930	23,430	15,930	8,430	0	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	0
1,680	1,690	38,490	30,990	23,490	15,990	8,490	0
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	60,900	52,860	45,360	37,860	30,360	22,860
2,100	2,120	63,600	53,940	46,440	38,940	31,440	23,940
2,120	2,140	66,300	55,020	47,520	40,020	32,520	25,020
2,140	2,160	69,000	56,100	48,600	41,100	33,600	26,100
2,160	2,180	71,700	57,180	49,680	42,180	34,680	27,180
2,180	2,200	74,400	58,260	50,760	43,260	35,760	28,260
2,200	2,220	77,100	59,340	51,840	44,340	36,840	29,340
2,220	2,240	79,800	61,050	52,920	45,420	37,920	30,420
2,240	2,260	82,500	63,750	54,000	46,500	39,000	31,500
2,260	2,280	85,200	66,450	55,080	47,580	40,080	32,580
2,280	2,300	87,900	69,150	56,160	48,660	41,160	33,660
2,300	2,320	90,600	71,850	57,240	49,740	42,240	34,740
2,320	2,340	93,300	74,550	58,320	50,820	43,320	35,820
2,340	2,360	96,000	77,250	59,400	51,900	44,400	36,900
2,360	2,380	98,700	79,950	61,200	52,980	45,480	37,980
2,380	2,400	101,400	82,650	63,900	54,060	46,560	39,060
2,400	2,420	104,100	85,350	66,600	55,140	47,640	40,140
2,420	2,440	106,800	88,050	69,300	56,220	48,720	41,220
2,440	2,460	109,500	90,750	72,000	57,300	49,800	42,300
2,460	2,480	112,200	93,450	74,700	58,380	50,880	43,380
2,480	2,500	114,900	96,150	77,400	59,460	51,960	44,460
2,500	2,520	117,600	98,850	80,100	61,350	53,040	45,540
2,520	2,540	120,300	101,550	82,800	64,050	54,120	46,620
2,540	2,560	123,000	104,250	85,500	66,750	55,200	47,700
2,560	2,580	125,700	106,950	88,200	69,450	56,280	48,780
2,580	2,600	128,400	109,650	90,900	72,150	57,360	49,860
2,600	2,620	131,100	112,350	93,600	74,850	58,440	50,940
2,620	2,640	133,800	115,050	96,300	77,550	59,520	52,020
2,640	2,660	136,500	117,750	99,000	80,250	61,500	53,100
2,660	2,680	139,200	120,450	101,700	82,950	64,200	54,180
2,680	2,700	141,900	123,150	104,400	85,650	66,900	55,260
2,700	2,720	144,600	125,850	107,100	88,350	69,600	56,340
2,720	2,740	147,300	128,550	109,800	91,050	72,300	57,420
2,740	2,760	150,000	131,250	112,500	93,750	75,000	58,500
2,760	2,780	152,700	133,950	115,200	96,450	77,700	59,580
2,780	2,800	155,400	136,650	117,900	99,150	80,400	61,650
2,800	2,820	158,100	139,350	120,600	101,850	83,100	64,350
2,820	2,840	160,800	142,050	123,300	104,550	85,800	67,050
2,840	2,860	163,500	144,750	126,000	107,250	88,500	69,750
2,860	2,880	166,200	147,450	128,700	109,950	91,200	72,450
2,880	2,900	168,900	150,150	131,400	112,650	93,900	75,150
2,900	2,920	171,600	152,850	134,100	115,350	96,600	77,850
2,920	2,940	174,300	155,550	136,800	118,050	99,300	80,550
2,940	2,960	177,000	158,250	139,500	120,750	102,000	83,250
2,960	2,980	179,700	160,950	142,200	123,450	104,700	85,950
2,980	3,000	182,400	163,650	144,900	126,150	107,400	88,650
3,000	3,020	185,100	166,350	147,600	128,850	110,100	91,350
3,020	3,040	187,800	169,050	150,300	131,550	112,800	94,050
3,040	3,060	190,500	171,750	153,000	134,250	115,500	96,750
3,060	3,080	193,200	174,450	155,700	136,950	118,200	99,450
3,080	3,100	195,900	177,150	158,400	139,650	120,900	102,150
3,100	3,120	198,600	179,850	161,100	142,350	123,600	104,850
3,120	3,140	201,300	182,550	163,800	145,050	126,300	107,550
3,140	3,160	204,000	185,250	166,500	147,750	129,000	110,250

3,160	3,180	206,700	187,950	169,200	150,450	131,700	112,950
3,180	3,200	209,400	190,650	171,900	153,150	134,400	115,650
3,200	3,220	212,100	193,350	174,600	155,850	137,100	118,350
3,220	3,240	214,800	196,050	177,300	158,550	139,800	121,050
3,240	3,260	217,500	198,750	180,000	161,250	142,500	123,750
3,260	3,280	220,200	201,450	182,700	163,950	145,200	126,450
3,280	3,300	222,900	204,150	185,400	166,650	147,900	129,150
3,300	3,320	225,600	206,850	188,100	169,350	150,600	131,850
3,320	3,340	228,300	209,550	190,800	172,050	153,300	134,550
3,340	3,360	231,000	212,250	193,500	174,750	156,000	137,250
3,360	3,380	233,700	214,950	196,200	177,450	158,700	139,950
3,380	3,400	236,400	217,650	198,900	180,150	161,400	142,650
3,400	3,420	239,100	220,350	201,600	182,850	164,100	145,350
3,420	3,440	242,000	223,250	204,500	185,750	167,000	148,250
3,440	3,460	245,000	226,250	207,500	188,750	170,000	151,250
3,460	3,480	248,000	229,250	210,500	191,750	173,000	154,250
3,480	3,500	251,000	232,250	213,500	194,750	176,000	157,250
3,500	3,520	254,000	235,250	216,500	197,750	179,000	160,250
3,520	3,540	257,000	238,250	219,500	200,750	182,000	163,250
3,540	3,560	260,000	241,250	222,500	203,750	185,000	166,250
3,560	3,580	263,000	244,250	225,500	206,750	188,000	169,250
3,580	3,600	266,000	247,250	228,500	209,750	191,000	172,250
3,600	3,620	269,000	250,250	231,500	212,750	194,000	175,250
3,620	3,640	272,000	253,250	234,500	215,750	197,000	178,250
3,640	3,660	275,000	256,250	237,500	218,750	200,000	181,250
3,660	3,680	278,000	259,250	240,500	221,750	203,000	184,250
3,680	3,700	281,000	262,250	243,500	224,750	206,000	187,250
3,700	3,720	284,000	265,250	246,500	227,750	209,000	190,250
3,720	3,740	287,000	268,250	249,500	230,750	212,000	193,250
3,740	3,760	290,000	271,250	252,500	233,750	215,000	196,250
3,760	3,780	293,000	274,250	255,500	236,750	218,000	199,250
3,780	3,800	296,000	277,250	258,500	239,750	221,000	202,250
3,800	3,820	299,000	280,250	261,500	242,750	224,000	205,250
3,820	3,840	302,000	283,250	264,500	245,750	227,000	208,250
3,840	3,860	305,000	286,250	267,500	248,750	230,000	211,250
3,860	3,880	308,000	289,250	270,500	251,750	233,000	214,250
3,880	3,900	311,000	292,250	273,500	254,750	236,000	217,250
3,900	3,920	314,000	295,250	276,500	257,750	239,000	220,250
3,920	3,940	317,000	298,250	279,500	260,750	242,000	223,250
3,940	3,960	320,000	301,250	282,500	263,750	245,000	226,250
3,960	3,980	323,000	304,250	285,500	266,750	248,000	229,250
3,980	4,000	326,000	307,250	288,500	269,750	251,000	232,250
4,000이상		327,500	308,750	290,000	271,250	252,500	233,750

(70세 이상자가 3명 이상인 경우)

공제대상 가족수 / 월환산액		3	4	5	6	7
1,150	1,160	0	0	0	0	0
1,160	1,170	0	0	0	0	0
1,170	1,180	0	0	0	0	0
1,180	1,190	0	0	0	0	0
1,190	1,200	0	0	0	0	0
1,200	1,210	0	0	0	0	0

1,210	1,220	0	0	0	0	0
1,220	1,230	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	0	0	0	0
1,350	1,360	8,170	0	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	0	0	0
1,490	1,500	15,730	8,230	0	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	0	0
1,630	1,640	23,290	15,790	8,290	0	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	0
1,770	1,780	30,850	23,350	15,850	8,350	0
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	62,050	53,320	45,820	38,320	30,820
2,340	2,360	64,750	54,400	46,900	39,400	31,900
2,360	2,380	67,450	55,480	47,980	40,480	32,980
2,380	2,400	70,150	56,560	49,060	41,560	34,060
2,400	2,420	72,850	57,640	50,140	42,640	35,140
2,420	2,440	75,550	58,720	51,220	43,720	36,220
2,440	2,460	78,250	59,800	52,300	44,800	37,300
2,460	2,480	80,950	62,200	53,380	45,880	38,380
2,480	2,500	83,650	64,900	54,460	46,960	39,460
2,500	2,520	86,350	67,600	55,540	48,040	40,540
2,520	2,540	89,050	70,300	56,620	49,120	41,620
2,540	2,560	91,750	73,000	57,700	50,200	42,700
2,560	2,580	94,450	75,700	58,780	51,280	43,780

2,580	2,600	97,150	78,400	59,860	52,360	44,860
2,600	2,620	99,850	81,100	62,350	53,440	45,940
2,620	2,640	102,550	83,800	65,050	54,520	47,020
2,640	2,660	105,250	86,500	67,750	55,600	48,100
2,660	2,680	107,950	89,200	70,450	56,680	49,180
2,680	2,700	110,650	91,900	73,150	57,760	50,260
2,700	2,720	113,350	94,600	75,850	58,840	51,340
2,720	2,740	116,050	97,300	78,550	59,920	52,420
2,740	2,760	118,750	100,000	81,250	62,500	53,500
2,760	2,780	121,450	102,700	83,950	65,200	54,580
2,780	2,800	124,150	105,400	86,650	67,900	55,660
2,800	2,820	126,850	108,100	89,350	70,600	56,740
2,820	2,840	129,550	110,800	92,050	73,300	57,820
2,840	2,860	132,250	113,500	94,750	76,000	58,900
2,860	2,880	134,950	116,200	97,450	78,700	59,980
2,880	2,900	137,650	118,900	100,150	81,400	62,650
2,900	2,920	140,350	121,600	102,850	84,100	65,350
2,920	2,940	143,050	124,300	105,550	86,800	68,050
2,940	2,960	145,750	127,000	108,250	89,500	70,750
2,960	2,980	148,450	129,700	110,950	92,200	73,450
2,980	3,000	151,150	132,400	113,650	94,900	76,150
3,000	3,020	153,850	135,100	116,350	97,600	78,850
3,020	3,040	156,550	137,800	119,050	100,300	81,550
3,040	3,060	159,250	140,500	121,750	103,000	84,250
3,060	3,080	161,950	143,200	124,450	105,700	86,950
3,080	3,100	164,650	145,900	127,150	108,400	89,650
3,100	3,120	167,350	148,600	129,850	111,100	92,350
3,120	3,140	170,050	151,300	132,550	113,800	95,050
3,140	3,160	172,750	154,000	135,250	116,500	97,750
3,160	3,180	175,450	156,700	137,950	119,200	100,450
3,180	3,200	178,150	159,400	140,650	121,900	103,150
3,200	3,220	180,850	162,100	143,350	124,600	105,850
3,220	3,240	183,550	164,800	146,050	127,300	108,550
3,240	3,260	186,250	167,500	148,750	130,000	111,250
3,260	3,280	188,950	170,200	151,450	132,700	113,950
3,280	3,300	191,650	172,900	154,150	135,400	116,650
3,300	3,320	194,350	175,600	156,850	138,100	119,350
3,320	3,340	197,050	178,300	159,550	140,800	122,050
3,340	3,360	199,750	181,000	162,250	143,500	124,750
3,360	3,380	202,450	183,700	164,950	146,200	127,450
3,380	3,400	205,150	186,400	167,650	148,900	130,150
3,400	3,420	207,850	189,100	170,350	151,600	132,850
3,420	3,440	210,750	192,000	173,250	154,500	135,750
3,440	3,460	213,750	195,000	176,250	157,500	138,750
3,460	3,480	216,750	198,000	179,250	160,500	141,750
3,480	3,500	219,750	201,000	182,250	163,500	144,750
3,500	3,520	222,750	204,000	185,250	166,500	147,750
3,520	3,540	225,750	207,000	188,250	169,500	150,750
3,540	3,560	228,750	210,000	191,250	172,500	153,750
3,560	3,580	231,750	213,000	194,250	175,500	156,750
3,580	3,600	234,750	216,000	197,250	178,500	159,750
3,600	3,620	237,750	219,000	200,250	181,500	162,750
3,620	3,640	240,750	222,000	203,250	184,500	165,750
3,640	3,660	243,750	225,000	206,250	187,500	168,750

3,660	3,680	246,750	228,000	209,250	190,500	171,750
3,680	3,700	249,750	231,000	212,250	193,500	174,750
3,700	3,720	252,750	234,000	215,250	196,500	177,750
3,720	3,740	255,750	237,000	218,250	199,500	180,750
3,740	3,760	258,750	240,000	221,250	202,500	183,750
3,760	3,780	261,750	243,000	224,250	205,500	186,750
3,780	3,800	264,750	246,000	227,250	208,500	189,750
3,800	3,820	267,750	249,000	230,250	211,500	192,750
3,820	3,840	270,750	252,000	233,250	214,500	195,750
3,840	3,860	273,750	255,000	236,250	217,500	198,750
3,860	3,880	276,750	258,000	239,250	220,500	201,750
3,880	3,900	279,750	261,000	242,250	223,500	204,750
3,900	3,920	282,750	264,000	245,250	226,500	207,750
3,920	3,940	285,750	267,000	248,250	229,500	210,750
3,940	3,960	288,750	270,000	251,250	232,500	213,750
3,960	3,980	291,750	273,000	254,250	235,500	216,750
3,980	4,000	294,750	276,000	257,250	238,500	219,750
4,000 이상		296,250	277,500	258,750	240,000	221,250