

[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 가족수 월 환산액		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 가족수 월 환산액		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 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	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 가족수	3	4	5	6	7
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월 환잔액						
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