[별표 2] <개정 2012.2.2>

## 근로소득간이세액표(제189조제1항 관련)

주 : 1. 이 간이세액표의 해당세액은 근로소득공제, 기본공제, 특별공제 중 일부, 연금보험료공제 및 근로소득세액공제를 반영하여 계산한 금액임.
위에서 "특별공제 중 일부"란 다음의 산식에 따라 계산한 금액을 말함.
가. 공제대상가족의 수가 2명 이하인 경우: 110만원 + 연간 총급여액의 2.5%
나. 공제대상가족의 수가 3명 이상인 경우: 250만원 + 연간 총급여액의 5% + 연간 총급여액 중 4천만원을 초과하는 금액의 5%

2. 공제대상가족수 산정 시 본인 및 배우자도 각각 1명으로 보아 공제대상가족의 수를 계산함.

3. 다자녀 추가공제 적용 방법
가. 공제대상가족 중 20세 이하 자녀가 2명 이상인 경우의 세액은 다음 "나"의 계산식에 따른 공제대상가족의 수에 해당하는 금액으로 함.
나. 다자녀 추가공제 적용 시 공제대상가족의 수 = 실제 공제대상가족의 수 + (20세 이하 자녀의 수 - 1)
< 적용사례 >
(1) 공제대상가족의 수가 4명(20세 이하 자녀가 2명)인 경우에는 "5"의 세액을 적용함.
(2) 공제대상가족의 수가 5명(20세 이하 자녀가 3명)인 경우에는 "7"의 세액을 적용함.
(3) 공제대상가족의 수가 6명(20세 이하 자녀가 4명)인 경우에는 "9"의 세액을 적용함.

3. 공제대상가족의 수가 11명을 초과하는 경우의 세액은 다음 "가"의 금액에서 "나"의 금액을 공제한 금액으로 함.
가. 공제대상가족의 수가 11명인 경우의 세액
나. (공제대상가족의 수가 10명인 경우의 세액 - 공제대상가족의 수가 11명인 경우의 세액) × 11명을 초과하는 가족의 수

4. 원천징수의무자가 근로소득에 해당하는 학자금을 지급하는 때에 원천징수하는 소득세의 계산은 해당 학자금을 제외한 월급여액(비과세 제외)을 기준으로 하여 계산할 수 있음.

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 이상 | 미만 | | | | | | | | | | | |
| 770 | 775 | - | - | - | - | - | - | - | - | - | - | - |
| 775 | 780 | - | - | - | - | - | - | - | - | - | - | - |
| 780 | 785 | - | - | - | - | - | - | - | - | - | - | - |
| 785 | 790 | - | - | - | - | - | - | - | - | - | - | - |
| 790 | 795 | - | - | - | - | - | - | - | - | - | - | - |
| 795 | 800 | - | - | - | - | - | - | - | - | - | - | - |
| 800 | 805 | - | - | - | - | - | - | - | - | - | - | - |
| 805 | 810 | - | - | - | - | - | - | - | - | - | - | - |
| 810 | 815 | - | - | - | - | - | - | - | - | - | - | - |
| 815 | 820 | - | - | - | - | - | - | - | - | - | - | - |
| 820 | 825 | - | - | - | - | - | - | - | - | - | - | - |
| 825 | 830 | - | - | - | - | - | - | - | - | - | - | - |
| 830 | 835 | - | - | - | - | - | - | - | - | - | - | - |
| 835 | 840 | - | - | - | - | - | - | - | - | - | - | - |
| 840 | 845 | - | - | - | - | - | - | - | - | - | - | - |
| 845 | 850 | - | - | - | - | - | - | - | - | - | - | - |
| 850 | 855 | - | - | - | - | - | - | - | - | - | - | - |
| 855 | 860 | - | - | - | - | - | - | - | - | - | - | - |
| 860 | 865 | - | - | - | - | - | - | - | - | - | - | - |
| 865 | 870 | - | - | - | - | - | - | - | - | - | - | - |
| 870 | 875 | - | - | - | - | - | - | - | - | - | - | - |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 875 | 880 | - | - | - | - | - | - | - | - | - | - | - |
| 880 | 885 | 1,020 | - | - | - | - | - | - | - | - | - | - |
| 885 | 890 | 1,070 | - | - | - | - | - | - | - | - | - | - |
| 890 | 895 | 1,130 | - | - | - | - | - | - | - | - | - | - |
| 895 | 900 | 1,190 | - | - | - | - | - | - | - | - | - | - |
| 900 | 905 | 1,250 | - | - | - | - | - | - | - | - | - | - |
| 905 | 910 | 1,310 | - | - | - | - | - | - | - | - | - | - |
| 910 | 915 | 1,360 | - | - | - | - | - | - | - | - | - | - |
| 915 | 920 | 1,420 | - | - | - | - | - | - | - | - | - | - |
| 920 | 925 | 1,480 | - | - | - | - | - | - | - | - | - | - |
| 925 | 930 | 1,540 | - | - | - | - | - | - | - | - | - | - |
| 930 | 935 | 1,600 | - | - | - | - | - | - | - | - | - | - |
| 935 | 940 | 1,660 | - | - | - | - | - | - | - | - | - | - |
| 940 | 945 | 1,710 | - | - | - | - | - | - | - | - | - | - |
| 945 | 950 | 1,770 | - | - | - | - | - | - | - | - | - | - |
| 950 | 955 | 1,830 | - | - | - | - | - | - | - | - | - | - |
| 955 | 960 | 1,890 | - | - | - | - | - | - | - | - | - | - |
| 960 | 965 | 1,950 | - | - | - | - | - | - | - | - | - | - |
| 965 | 970 | 2,000 | - | - | - | - | - | - | - | - | - | - |
| 970 | 975 | 2,060 | - | - | - | - | - | - | - | - | - | - |
| 975 | 980 | 2,120 | - | - | - | - | - | - | - | - | - | - |
| 980 | 985 | 2,180 | - | - | - | - | - | - | - | - | - | - |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 985 | 990 | 2,240 | - | - | - | - | - | - | - | - | - | - |
| 990 | 995 | 2,290 | - | - | - | - | - | - | - | - | - | - |
| 995 | 1,000 | 2,350 | - | - | - | - | - | - | - | - | - | - |
| 1,000 | 1,005 | 2,410 | - | - | - | - | - | - | - | - | - | - |
| 1,005 | 1,010 | 2,470 | - | - | - | - | - | - | - | - | - | - |
| 1,010 | 1,015 | 2,530 | - | - | - | - | - | - | - | - | - | - |
| 1,015 | 1,020 | 2,580 | - | - | - | - | - | - | - | - | - | - |
| 1,020 | 1,025 | 2,640 | - | - | - | - | - | - | - | - | - | - |
| 1,025 | 1,030 | 2,700 | - | - | - | - | - | - | - | - | - | - |
| 1,030 | 1,035 | 2,760 | - | - | - | - | - | - | - | - | - | - |
| 1,035 | 1,040 | 2,820 | - | - | - | - | - | - | - | - | - | - |
| 1,040 | 1,045 | 2,870 | - | - | - | - | - | - | - | - | - | - |
| 1,045 | 1,050 | 2,930 | - | - | - | - | - | - | - | - | - | - |
| 1,050 | 1,055 | 2,990 | - | - | - | - | - | - | - | - | - | - |
| 1,055 | 1,060 | 3,050 | - | - | - | - | - | - | - | - | - | - |
| 1,060 | 1,065 | 3,110 | - | - | - | - | - | - | - | - | - | - |
| 1,065 | 1,070 | 3,160 | - | - | - | - | - | - | - | - | - | - |
| 1,070 | 1,075 | 3,220 | - | - | - | - | - | - | - | - | - | - |
| 1,075 | 1,080 | 3,280 | - | - | - | - | - | - | - | - | - | - |
| 1,080 | 1,085 | 3,340 | - | - | - | - | - | - | - | - | - | - |
| 1,085 | 1,090 | 3,400 | - | - | - | - | - | - | - | - | - | - |
| 1,090 | 1,095 | 3,450 | - | - | - | - | - | - | - | - | - | - |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1,095 | 1,100 | 3,510 | - | - | - | - | - | - | - | - | - | - |
| 1,100 | 1,105 | 3,570 | - | - | - | - | - | - | - | - | - | - |
| 1,105 | 1,110 | 3,630 | - | - | - | - | - | - | - | - | - | - |
| 1,110 | 1,115 | 3,690 | - | - | - | - | - | - | - | - | - | - |
| 1,115 | 1,120 | 3,740 | - | - | - | - | - | - | - | - | - | - |
| 1,120 | 1,125 | 3,800 | - | - | - | - | - | - | - | - | - | - |
| 1,125 | 1,130 | 3,860 | - | - | - | - | - | - | - | - | - | - |
| 1,130 | 1,135 | 3,920 | - | - | - | - | - | - | - | - | - | - |
| 1,135 | 1,140 | 3,980 | - | - | - | - | - | - | - | - | - | - |
| 1,140 | 1,145 | 4,040 | - | - | - | - | - | - | - | - | - | - |
| 1,145 | 1,150 | 4,090 | - | - | - | - | - | - | - | - | - | - |
| 1,150 | 1,155 | 4,150 | - | - | - | - | - | - | - | - | - | - |
| 1,155 | 1,160 | 4,210 | - | - | - | - | - | - | - | - | - | - |
| 1,160 | 1,165 | 4,270 | - | - | - | - | - | - | - | - | - | - |
| 1,165 | 1,170 | 4,330 | - | - | - | - | - | - | - | - | - | - |
| 1,170 | 1,175 | 4,380 | 1,010 | - | - | - | - | - | - | - | - | - |
| 1,175 | 1,180 | 4,440 | 1,070 | - | - | - | - | - | - | - | - | - |
| 1,180 | 1,185 | 4,500 | 1,120 | - | - | - | - | - | - | - | - | - |
| 1,185 | 1,190 | 4,560 | 1,180 | - | - | - | - | - | - | - | - | - |
| 1,190 | 1,195 | 4,620 | 1,240 | - | - | - | - | - | - | - | - | - |
| 1,195 | 1,200 | 4,670 | 1,300 | - | - | - | - | - | - | - | - | - |
| 1,200 | 1,205 | 4,730 | 1,360 | - | - | - | - | - | - | - | - | - |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1,205 | 1,210 | 4,790 | 1,410 | - | - | - | - | - | - | - | - | - |
| 1,210 | 1,215 | 4,850 | 1,470 | - | - | - | - | - | - | - | - | - |
| 1,215 | 1,220 | 4,910 | 1,530 | - | - | - | - | - | - | - | - | - |
| 1,220 | 1,225 | 4,960 | 1,590 | - | - | - | - | - | - | - | - | - |
| 1,225 | 1,230 | 5,020 | 1,650 | - | - | - | - | - | - | - | - | - |
| 1,230 | 1,235 | 5,080 | 1,700 | - | - | - | - | - | - | - | - | - |
| 1,235 | 1,240 | 5,140 | 1,760 | - | - | - | - | - | - | - | - | - |
| 1,240 | 1,245 | 5,200 | 1,820 | - | - | - | - | - | - | - | - | - |
| 1,245 | 1,250 | 5,250 | 1,880 | - | - | - | - | - | - | - | - | - |
| 1,250 | 1,255 | 5,340 | 1,960 | - | - | - | - | - | - | - | - | - |
| 1,255 | 1,260 | 5,440 | 2,070 | - | - | - | - | - | - | - | - | - |
| 1,260 | 1,265 | 5,550 | 2,170 | - | - | - | - | - | - | - | - | - |
| 1,265 | 1,270 | 5,650 | 2,280 | - | - | - | - | - | - | - | - | - |
| 1,270 | 1,275 | 5,760 | 2,380 | - | - | - | - | - | - | - | - | - |
| 1,275 | 1,280 | 5,860 | 2,490 | - | - | - | - | - | - | - | - | - |
| 1,280 | 1,285 | 5,970 | 2,590 | - | - | - | - | - | - | - | - | - |
| 1,285 | 1,290 | 6,070 | 2,700 | - | - | - | - | - | - | - | - | - |
| 1,290 | 1,295 | 6,180 | 2,800 | - | - | - | - | - | - | - | - | - |
| 1,295 | 1,300 | 6,280 | 2,910 | - | - | - | - | - | - | - | - | - |
| 1,300 | 1,305 | 6,390 | 3,010 | - | - | - | - | - | - | - | - | - |
| 1,305 | 1,310 | 6,490 | 3,120 | - | - | - | - | - | - | - | - | - |
| 1,310 | 1,315 | 6,600 | 3,220 | - | - | - | - | - | - | - | - | - |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1,315 | 1,320 | 6,700 | 3,330 | - | - | - | - | - | - | - | - | - |
| 1,320 | 1,325 | 6,810 | 3,430 | - | - | - | - | - | - | - | - | - |
| 1,325 | 1,330 | 6,920 | 3,540 | - | - | - | - | - | - | - | - | - |
| 1,330 | 1,335 | 7,020 | 3,650 | - | - | - | - | - | - | - | - | - |
| 1,335 | 1,340 | 7,130 | 3,750 | - | - | - | - | - | - | - | - | - |
| 1,340 | 1,345 | 7,230 | 3,860 | - | - | - | - | - | - | - | - | - |
| 1,345 | 1,350 | 7,340 | 3,960 | - | - | - | - | - | - | - | - | - |
| 1,350 | 1,355 | 7,440 | 4,070 | - | - | - | - | - | - | - | - | - |
| 1,355 | 1,360 | 7,550 | 4,170 | - | - | - | - | - | - | - | - | - |
| 1,360 | 1,365 | 7,650 | 4,280 | - | - | - | - | - | - | - | - | - |
| 1,365 | 1,370 | 7,760 | 4,380 | - | - | - | - | - | - | - | - | - |
| 1,370 | 1,375 | 7,860 | 4,490 | - | - | - | - | - | - | - | - | - |
| 1,375 | 1,380 | 7,970 | 4,590 | - | - | - | - | - | - | - | - | - |
| 1,380 | 1,385 | 8,070 | 4,700 | - | - | - | - | - | - | - | - | - |
| 1,385 | 1,390 | 8,180 | 4,800 | - | - | - | - | - | - | - | - | - |
| 1,390 | 1,395 | 8,280 | 4,910 | - | - | - | - | - | - | - | - | - |
| 1,395 | 1,400 | 8,390 | 5,010 | - | - | - | - | - | - | - | - | - |
| 1,400 | 1,405 | 8,490 | 5,120 | - | - | - | - | - | - | - | - | - |
| 1,405 | 1,410 | 8,600 | 5,230 | - | - | - | - | - | - | - | - | - |
| 1,410 | 1,415 | 8,710 | 5,330 | - | - | - | - | - | - | - | - | - |
| 1,415 | 1,420 | 8,810 | 5,440 | - | - | - | - | - | - | - | - | - |
| 1,420 | 1,425 | 8,920 | 5,540 | - | - | - | - | - | - | - | - | - |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1,425 | 1,430 | 9,020 | 5,650 | - | - | - | - | - | - | - | - | - |
| 1,430 | 1,435 | 9,130 | 5,750 | - | - | - | - | - | - | - | - | - |
| 1,435 | 1,440 | 9,230 | 5,860 | - | - | - | - | - | - | - | - | - |
| 1,440 | 1,445 | 9,340 | 5,960 | - | - | - | - | - | - | - | - | - |
| 1,445 | 1,450 | 9,440 | 6,070 | - | - | - | - | - | - | - | - | - |
| 1,450 | 1,455 | 9,550 | 6,170 | - | - | - | - | - | - | - | - | - |
| 1,455 | 1,460 | 9,650 | 6,280 | - | - | - | - | - | - | - | - | - |
| 1,460 | 1,465 | 9,760 | 6,380 | - | - | - | - | - | - | - | - | - |
| 1,465 | 1,470 | 9,860 | 6,490 | - | - | - | - | - | - | - | - | - |
| 1,470 | 1,475 | 9,970 | 6,590 | - | - | - | - | - | - | - | - | - |
| 1,475 | 1,480 | 10,070 | 6,700 | - | - | - | - | - | - | - | - | - |
| 1,480 | 1,485 | 10,180 | 6,800 | - | - | - | - | - | - | - | - | - |
| 1,485 | 1,490 | 10,280 | 6,910 | - | - | - | - | - | - | - | - | - |
| 1,490 | 1,495 | 10,390 | 7,020 | - | - | - | - | - | - | - | - | - |
| 1,495 | 1,500 | 10,500 | 7,120 | - | - | - | - | - | - | - | - | - |
| 1,500 | 1,510 | 10,650 | 7,280 | - | - | - | - | - | - | - | - | - |
| 1,510 | 1,520 | 10,860 | 7,490 | - | - | - | - | - | - | - | - | - |
| 1,520 | 1,530 | 11,070 | 7,700 | - | - | - | - | - | - | - | - | - |
| 1,530 | 1,540 | 11,280 | 7,910 | - | - | - | - | - | - | - | - | - |
| 1,540 | 1,550 | 11,500 | 8,120 | - | - | - | - | - | - | - | - | - |
| 1,550 | 1,560 | 11,710 | 8,330 | - | - | - | - | - | - | - | - | - |
| 1,560 | 1,570 | 11,920 | 8,540 | - | - | - | - | - | - | - | - | - |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1,570 | 1,580 | 12,130 | 8,750 | 1,160 | - | - | - | - | - | - | - | - |
| 1,580 | 1,590 | 12,340 | 8,960 | 1,370 | - | - | - | - | - | - | - | - |
| 1,590 | 1,600 | 12,550 | 9,170 | 1,570 | - | - | - | - | - | - | - | - |
| 1,600 | 1,610 | 12,760 | 9,380 | 1,780 | - | - | - | - | - | - | - | - |
| 1,610 | 1,620 | 12,970 | 9,590 | 1,980 | - | - | - | - | - | - | - | - |
| 1,620 | 1,630 | 13,180 | 9,810 | 2,180 | - | - | - | - | - | - | - | - |
| 1,630 | 1,640 | 13,390 | 10,020 | 2,390 | - | - | - | - | - | - | - | - |
| 1,640 | 1,650 | 13,600 | 10,230 | 2,590 | - | - | - | - | - | - | - | - |
| 1,650 | 1,660 | 13,810 | 10,440 | 2,790 | - | - | - | - | - | - | - | - |
| 1,660 | 1,670 | 14,020 | 10,650 | 3,000 | - | - | - | - | - | - | - | - |
| 1,670 | 1,680 | 14,230 | 10,860 | 3,200 | - | - | - | - | - | - | - | - |
| 1,680 | 1,690 | 14,440 | 11,070 | 3,410 | - | - | - | - | - | - | - | - |
| 1,690 | 1,700 | 14,650 | 11,280 | 3,610 | - | - | - | - | - | - | - | - |
| 1,700 | 1,710 | 14,860 | 11,490 | 3,810 | - | - | - | - | - | - | - | - |
| 1,710 | 1,720 | 15,080 | 11,700 | 4,020 | - | - | - | - | - | - | - | - |
| 1,720 | 1,730 | 15,290 | 11,910 | 4,220 | - | - | - | - | - | - | - | - |
| 1,730 | 1,740 | 15,500 | 12,120 | 4,430 | 1,050 | - | - | - | - | - | - | - |
| 1,740 | 1,750 | 15,710 | 12,330 | 4,630 | 1,250 | - | - | - | - | - | - | - |
| 1,750 | 1,760 | 15,920 | 12,540 | 4,830 | 1,460 | - | - | - | - | - | - | - |
| 1,760 | 1,770 | 16,130 | 12,750 | 5,040 | 1,660 | - | - | - | - | - | - | - |
| 1,770 | 1,780 | 16,340 | 12,960 | 5,240 | 1,870 | - | - | - | - | - | - | - |
| 1,780 | 1,790 | 16,550 | 13,170 | 5,440 | 2,070 | - | - | - | - | - | - | - |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1,790 | 1,800 | 16,760 | 13,390 | 5,650 | 2,270 | - | - | - | - | - | - | - |
| 1,800 | 1,810 | 16,970 | 13,600 | 5,850 | 2,480 | - | - | - | - | - | - | - |
| 1,810 | 1,820 | 17,180 | 13,810 | 6,060 | 2,680 | - | - | - | - | - | - | - |
| 1,820 | 1,830 | 17,390 | 14,020 | 6,260 | 2,890 | - | - | - | - | - | - | - |
| 1,830 | 1,840 | 17,600 | 14,230 | 6,460 | 3,090 | - | - | - | - | - | - | - |
| 1,840 | 1,850 | 17,810 | 14,440 | 6,670 | 3,290 | - | - | - | - | - | - | - |
| 1,850 | 1,860 | 18,020 | 14,650 | 6,870 | 3,500 | - | - | - | - | - | - | - |
| 1,860 | 1,870 | 18,230 | 14,860 | 7,080 | 3,700 | - | - | - | - | - | - | - |
| 1,870 | 1,880 | 18,450 | 15,070 | 7,280 | 3,900 | - | - | - | - | - | - | - |
| 1,880 | 1,890 | 18,660 | 15,280 | 7,480 | 4,110 | - | - | - | - | - | - | - |
| 1,890 | 1,900 | 18,930 | 15,490 | 7,690 | 4,310 | - | - | - | - | - | - | - |
| 1,900 | 1,910 | 19,260 | 15,700 | 7,890 | 4,520 | 1,140 | - | - | - | - | - | - |
| 1,910 | 1,920 | 19,590 | 15,910 | 8,090 | 4,720 | 1,340 | - | - | - | - | - | - |
| 1,920 | 1,930 | 19,920 | 16,120 | 8,300 | 4,920 | 1,550 | - | - | - | - | - | - |
| 1,930 | 1,940 | 20,240 | 16,330 | 8,500 | 5,130 | 1,750 | - | - | - | - | - | - |
| 1,940 | 1,950 | 20,570 | 16,540 | 8,710 | 5,330 | 1,960 | - | - | - | - | - | - |
| 1,950 | 1,960 | 20,900 | 16,750 | 8,910 | 5,540 | 2,160 | - | - | - | - | - | - |
| 1,960 | 1,970 | 21,230 | 16,970 | 9,110 | 5,740 | 2,360 | - | - | - | - | - | - |
| 1,970 | 1,980 | 21,550 | 17,180 | 9,320 | 5,940 | 2,570 | - | - | - | - | - | - |
| 1,980 | 1,990 | 21,880 | 17,390 | 9,520 | 6,150 | 2,770 | - | - | - | - | - | - |
| 1,990 | 2,000 | 22,210 | 17,600 | 9,730 | 6,350 | 2,980 | - | - | - | - | - | - |
| 2,000 | 2,010 | 22,540 | 17,810 | 9,930 | 6,550 | 3,180 | - | - | - | - | - | - |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 2,010 | 2,020 | 22,860 | 18,020 | 10,130 | 6,760 | 3,380 | - | - | - | - | - | - |
| 2,020 | 2,030 | 23,190 | 18,230 | 10,340 | 6,960 | 3,590 | - | - | - | - | - | - |
| 2,030 | 2,040 | 23,520 | 18,440 | 10,540 | 7,170 | 3,790 | - | - | - | - | - | - |
| 2,040 | 2,050 | 23,850 | 18,650 | 10,740 | 7,370 | 3,990 | - | - | - | - | - | - |
| 2,050 | 2,060 | 24,180 | 18,930 | 10,950 | 7,570 | 4,200 | - | - | - | - | - | - |
| 2,060 | 2,070 | 24,500 | 19,250 | 11,150 | 7,780 | 4,400 | 1,030 | - | - | - | - | - |
| 2,070 | 2,080 | 24,830 | 19,580 | 11,360 | 7,980 | 4,610 | 1,230 | - | - | - | - | - |
| 2,080 | 2,090 | 25,160 | 19,910 | 11,560 | 8,190 | 4,810 | 1,440 | - | - | - | - | - |
| 2,090 | 2,100 | 25,490 | 20,240 | 11,760 | 8,390 | 5,010 | 1,640 | - | - | - | - | - |
| 2,100 | 2,110 | 25,810 | 20,560 | 11,970 | 8,590 | 5,220 | 1,840 | - | - | - | - | - |
| 2,110 | 2,120 | 26,140 | 20,890 | 12,170 | 8,800 | 5,420 | 2,050 | - | - | - | - | - |
| 2,120 | 2,130 | 26,470 | 21,220 | 12,380 | 9,000 | 5,630 | 2,250 | - | - | - | - | - |
| 2,130 | 2,140 | 26,800 | 21,550 | 12,580 | 9,200 | 5,830 | 2,450 | - | - | - | - | - |
| 2,140 | 2,150 | 27,120 | 21,870 | 12,780 | 9,410 | 6,030 | 2,660 | - | - | - | - | - |
| 2,150 | 2,160 | 27,450 | 22,200 | 12,990 | 9,610 | 6,240 | 2,860 | - | - | - | - | - |
| 2,160 | 2,170 | 27,780 | 22,530 | 13,190 | 9,820 | 6,440 | 3,070 | - | - | - | - | - |
| 2,170 | 2,180 | 28,110 | 22,860 | 13,400 | 10,020 | 6,650 | 3,270 | - | - | - | - | - |
| 2,180 | 2,190 | 28,430 | 23,180 | 13,600 | 10,220 | 6,850 | 3,470 | - | - | - | - | - |
| 2,190 | 2,200 | 28,760 | 23,510 | 13,800 | 10,430 | 7,050 | 3,680 | - | - | - | - | - |
| 2,200 | 2,210 | 29,090 | 23,840 | 14,010 | 10,630 | 7,260 | 3,880 | - | - | - | - | - |
| 2,210 | 2,220 | 29,420 | 24,170 | 14,210 | 10,840 | 7,460 | 4,090 | - | - | - | - | - |
| 2,220 | 2,230 | 29,740 | 24,490 | 14,410 | 11,040 | 7,660 | 4,290 | - | - | - | - | - |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 2,230 | 2,240 | 30,070 | 24,820 | 14,620 | 11,240 | 7,870 | 4,490 | 1,120 | - | - | - | - |
| 2,240 | 2,250 | 30,400 | 25,150 | 14,820 | 11,450 | 8,070 | 4,700 | 1,320 | - | - | - | - |
| 2,250 | 2,260 | 30,730 | 25,480 | 15,030 | 11,650 | 8,280 | 4,900 | 1,530 | - | - | - | - |
| 2,260 | 2,270 | 31,050 | 25,800 | 15,230 | 11,850 | 8,480 | 5,100 | 1,730 | - | - | - | - |
| 2,270 | 2,280 | 31,380 | 26,130 | 15,430 | 12,060 | 8,680 | 5,310 | 1,930 | - | - | - | - |
| 2,280 | 2,290 | 31,910 | 26,460 | 15,640 | 12,260 | 8,890 | 5,510 | 2,140 | - | - | - | - |
| 2,290 | 2,300 | 32,730 | 26,790 | 15,840 | 12,470 | 9,090 | 5,720 | 2,340 | - | - | - | - |
| 2,300 | 2,310 | 33,550 | 27,120 | 16,050 | 12,670 | 9,300 | 5,920 | 2,550 | - | - | - | - |
| 2,310 | 2,320 | 34,360 | 27,440 | 16,250 | 12,870 | 9,500 | 6,120 | 2,750 | - | - | - | - |
| 2,320 | 2,330 | 35,180 | 27,770 | 16,450 | 13,080 | 9,700 | 6,330 | 2,950 | - | - | - | - |
| 2,330 | 2,340 | 36,000 | 28,100 | 16,660 | 13,280 | 9,910 | 6,530 | 3,160 | - | - | - | - |
| 2,340 | 2,350 | 36,820 | 28,430 | 16,860 | 13,490 | 10,110 | 6,740 | 3,360 | - | - | - | - |
| 2,350 | 2,360 | 37,640 | 28,750 | 17,060 | 13,690 | 10,310 | 6,940 | 3,560 | - | - | - | - |
| 2,360 | 2,370 | 38,460 | 29,080 | 17,270 | 13,890 | 10,520 | 7,140 | 3,770 | - | - | - | - |
| 2,370 | 2,380 | 39,280 | 29,410 | 17,470 | 14,100 | 10,720 | 7,350 | 3,970 | - | - | - | - |
| 2,380 | 2,390 | 40,100 | 29,740 | 17,680 | 14,300 | 10,930 | 7,550 | 4,180 | - | - | - | - |
| 2,390 | 2,400 | 40,920 | 30,060 | 17,880 | 14,500 | 11,130 | 7,750 | 4,380 | 1,000 | - | - | - |
| 2,400 | 2,410 | 41,740 | 30,390 | 18,080 | 14,710 | 11,330 | 7,960 | 4,580 | 1,210 | - | - | - |
| 2,410 | 2,420 | 42,550 | 30,720 | 18,290 | 14,910 | 11,540 | 8,160 | 4,790 | 1,410 | - | - | - |
| 2,420 | 2,430 | 43,370 | 31,050 | 18,490 | 15,120 | 11,740 | 8,370 | 4,990 | 1,620 | - | - | - |
| 2,430 | 2,440 | 44,190 | 31,370 | 18,700 | 15,320 | 11,950 | 8,570 | 5,200 | 1,820 | - | - | - |
| 2,440 | 2,450 | 45,010 | 31,890 | 18,980 | 15,520 | 12,150 | 8,770 | 5,400 | 2,020 | - | - | - |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 2,450 | 2,460 | 45,830 | 32,710 | 19,300 | 15,730 | 12,350 | 8,980 | 5,600 | 2,230 | - | - | - |
| 2,460 | 2,470 | 46,650 | 33,520 | 19,620 | 15,930 | 12,560 | 9,180 | 5,810 | 2,430 | - | - | - |
| 2,470 | 2,480 | 47,470 | 34,340 | 19,940 | 16,140 | 12,760 | 9,390 | 6,010 | 2,640 | - | - | - |
| 2,480 | 2,490 | 48,290 | 35,160 | 20,250 | 16,340 | 12,960 | 9,590 | 6,210 | 2,840 | - | - | - |
| 2,490 | 2,500 | 49,110 | 35,980 | 20,570 | 16,540 | 13,170 | 9,790 | 6,420 | 3,040 | - | - | - |
| 2,500 | 2,510 | 49,950 | 36,830 | 20,900 | 16,750 | 13,380 | 10,000 | 6,630 | 3,250 | - | - | - |
| 2,510 | 2,520 | 50,820 | 37,700 | 21,240 | 16,970 | 13,600 | 10,220 | 6,850 | 3,470 | - | - | - |
| 2,520 | 2,530 | 51,700 | 38,570 | 21,570 | 17,190 | 13,810 | 10,440 | 7,060 | 3,690 | - | - | - |
| 2,530 | 2,540 | 52,570 | 39,440 | 21,910 | 17,410 | 14,030 | 10,660 | 7,280 | 3,910 | - | - | - |
| 2,540 | 2,550 | 53,440 | 40,310 | 22,250 | 17,620 | 14,250 | 10,870 | 7,500 | 4,120 | - | - | - |
| 2,550 | 2,560 | 54,310 | 41,180 | 22,590 | 17,840 | 14,470 | 11,090 | 7,720 | 4,340 | - | - | - |
| 2,560 | 2,570 | 55,180 | 42,060 | 22,930 | 18,060 | 14,680 | 11,310 | 7,930 | 4,560 | 1,180 | - | - |
| 2,570 | 2,580 | 56,050 | 42,930 | 23,260 | 18,280 | 14,900 | 11,530 | 8,150 | 4,780 | 1,400 | - | - |
| 2,580 | 2,590 | 56,920 | 43,800 | 23,600 | 18,490 | 15,120 | 11,740 | 8,370 | 4,990 | 1,620 | - | - |
| 2,590 | 2,600 | 57,800 | 44,670 | 23,940 | 18,710 | 15,330 | 11,960 | 8,580 | 5,210 | 1,830 | - | - |
| 2,600 | 2,610 | 58,670 | 45,540 | 24,280 | 19,030 | 15,550 | 12,180 | 8,800 | 5,430 | 2,050 | - | - |
| 2,610 | 2,620 | 59,540 | 46,410 | 24,620 | 19,370 | 15,770 | 12,390 | 9,020 | 5,640 | 2,270 | - | - |
| 2,620 | 2,630 | 60,410 | 47,290 | 24,950 | 19,700 | 15,990 | 12,610 | 9,240 | 5,860 | 2,490 | - | - |
| 2,630 | 2,640 | 61,280 | 48,160 | 25,290 | 20,040 | 16,200 | 12,830 | 9,450 | 6,080 | 2,700 | - | - |
| 2,640 | 2,650 | 62,150 | 49,030 | 25,630 | 20,380 | 16,420 | 13,050 | 9,670 | 6,300 | 2,920 | - | - |
| 2,650 | 2,660 | 63,250 | 49,900 | 25,970 | 20,720 | 16,640 | 13,260 | 9,890 | 6,510 | 3,140 | - | - |
| 2,660 | 2,670 | 64,500 | 50,770 | 26,310 | 21,060 | 16,860 | 13,480 | 10,110 | 6,730 | 3,360 | - | - |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 2,670 | 2,680 | 65,740 | 51,640 | 26,650 | 21,400 | 17,070 | 13,700 | 10,320 | 6,950 | 3,570 | - | - |
| 2,680 | 2,690 | 66,990 | 52,510 | 26,980 | 21,730 | 17,290 | 13,920 | 10,540 | 7,170 | 3,790 | - | - |
| 2,690 | 2,700 | 68,230 | 53,390 | 27,320 | 22,070 | 17,510 | 14,130 | 10,760 | 7,380 | 4,010 | - | - |
| 2,700 | 2,710 | 69,480 | 54,260 | 27,660 | 22,410 | 17,730 | 14,350 | 10,980 | 7,600 | 4,230 | - | - |
| 2,710 | 2,720 | 70,720 | 55,130 | 28,000 | 22,750 | 17,940 | 14,570 | 11,190 | 7,820 | 4,440 | 1,070 | - |
| 2,720 | 2,730 | 71,970 | 56,000 | 28,340 | 23,090 | 18,160 | 14,790 | 11,410 | 8,040 | 4,660 | 1,290 | - |
| 2,730 | 2,740 | 73,210 | 56,870 | 28,670 | 23,420 | 18,380 | 15,000 | 11,630 | 8,250 | 4,880 | 1,500 | - |
| 2,740 | 2,750 | 74,460 | 57,740 | 29,010 | 23,760 | 18,600 | 15,220 | 11,850 | 8,470 | 5,100 | 1,720 | - |
| 2,750 | 2,760 | 75,700 | 58,610 | 29,350 | 24,100 | 18,850 | 15,440 | 12,060 | 8,690 | 5,310 | 1,940 | - |
| 2,760 | 2,770 | 76,950 | 59,490 | 29,690 | 24,440 | 19,190 | 15,650 | 12,280 | 8,900 | 5,530 | 2,150 | - |
| 2,770 | 2,780 | 78,190 | 60,360 | 30,030 | 24,780 | 19,530 | 15,870 | 12,500 | 9,120 | 5,750 | 2,370 | - |
| 2,780 | 2,790 | 79,440 | 61,230 | 30,360 | 25,110 | 19,860 | 16,090 | 12,710 | 9,340 | 5,960 | 2,590 | - |
| 2,790 | 2,800 | 80,680 | 62,100 | 30,700 | 25,450 | 20,200 | 16,310 | 12,930 | 9,560 | 6,180 | 2,810 | - |
| 2,800 | 2,810 | 81,930 | 63,180 | 31,040 | 25,790 | 20,540 | 16,520 | 13,150 | 9,770 | 6,400 | 3,020 | - |
| 2,810 | 2,820 | 83,170 | 64,420 | 31,380 | 26,130 | 20,880 | 16,740 | 13,370 | 9,990 | 6,620 | 3,240 | - |
| 2,820 | 2,830 | 84,420 | 65,670 | 31,920 | 26,470 | 21,220 | 16,960 | 13,580 | 10,210 | 6,830 | 3,460 | - |
| 2,830 | 2,840 | 85,660 | 66,910 | 32,770 | 26,800 | 21,550 | 17,180 | 13,800 | 10,430 | 7,050 | 3,680 | - |
| 2,840 | 2,850 | 86,910 | 68,160 | 33,610 | 27,140 | 21,890 | 17,390 | 14,020 | 10,640 | 7,270 | 3,890 | - |
| 2,850 | 2,860 | 88,150 | 69,400 | 34,460 | 27,480 | 22,230 | 17,610 | 14,240 | 10,860 | 7,490 | 4,110 | - |
| 2,860 | 2,870 | 89,400 | 70,650 | 35,310 | 27,820 | 22,570 | 17,830 | 14,450 | 11,080 | 7,700 | 4,330 | - |
| 2,870 | 2,880 | 90,640 | 71,890 | 36,150 | 28,160 | 22,910 | 18,050 | 14,670 | 11,300 | 7,920 | 4,550 | 1,170 |
| 2,880 | 2,890 | 91,890 | 73,140 | 37,000 | 28,500 | 23,250 | 18,260 | 14,890 | 11,510 | 8,140 | 4,760 | 1,390 |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 2,890 | 2,900 | 93,130 | 74,380 | 37,840 | 28,830 | 23,580 | 18,480 | 15,110 | 11,730 | 8,360 | 4,980 | 1,610 |
| 2,900 | 2,910 | 94,380 | 75,630 | 38,690 | 29,170 | 23,920 | 18,700 | 15,320 | 11,950 | 8,570 | 5,200 | 1,820 |
| 2,910 | 2,920 | 95,620 | 76,870 | 39,530 | 29,510 | 24,260 | 19,010 | 15,540 | 12,170 | 8,790 | 5,420 | 2,040 |
| 2,920 | 2,930 | 96,870 | 78,120 | 40,380 | 29,850 | 24,600 | 19,350 | 15,760 | 12,380 | 9,010 | 5,630 | 2,260 |
| 2,930 | 2,940 | 98,110 | 79,360 | 41,220 | 30,190 | 24,940 | 19,690 | 15,970 | 12,600 | 9,220 | 5,850 | 2,470 |
| 2,940 | 2,950 | 99,360 | 80,610 | 42,070 | 30,520 | 25,270 | 20,020 | 16,190 | 12,820 | 9,440 | 6,070 | 2,690 |
| 2,950 | 2,960 | 100,600 | 81,850 | 42,910 | 30,860 | 25,610 | 20,360 | 16,410 | 13,030 | 9,660 | 6,280 | 2,910 |
| 2,960 | 2,970 | 101,850 | 83,100 | 43,760 | 31,200 | 25,950 | 20,700 | 16,630 | 13,250 | 9,880 | 6,500 | 3,130 |
| 2,970 | 2,980 | 103,090 | 84,340 | 44,600 | 31,540 | 26,290 | 21,040 | 16,840 | 13,470 | 10,090 | 6,720 | 3,340 |
| 2,980 | 2,990 | 104,340 | 85,590 | 45,450 | 32,320 | 26,630 | 21,380 | 17,060 | 13,690 | 10,310 | 6,940 | 3,560 |
| 2,990 | 3,000 | 105,580 | 86,830 | 46,290 | 33,170 | 26,960 | 21,710 | 17,280 | 13,900 | 10,530 | 7,150 | 3,780 |
| 3,000 | 3,020 | 107,450 | 88,700 | 47,560 | 34,440 | 27,470 | 22,220 | 17,600 | 14,230 | 10,850 | 7,480 | 4,100 |
| 3,020 | 3,040 | 109,940 | 91,190 | 49,250 | 36,130 | 28,150 | 22,900 | 18,040 | 14,660 | 11,290 | 7,910 | 4,540 |
| 3,040 | 3,060 | 112,430 | 93,680 | 50,940 | 37,820 | 28,820 | 23,570 | 18,470 | 15,100 | 11,720 | 8,350 | 4,970 |
| 3,060 | 3,080 | 114,920 | 96,170 | 52,630 | 39,510 | 29,500 | 24,250 | 19,000 | 15,530 | 12,160 | 8,780 | 5,410 |
| 3,080 | 3,100 | 117,410 | 98,660 | 54,320 | 41,200 | 30,180 | 24,930 | 19,680 | 15,970 | 12,590 | 9,220 | 5,840 |
| 3,100 | 3,120 | 119,900 | 101,150 | 56,010 | 42,890 | 30,850 | 25,600 | 20,350 | 16,400 | 13,030 | 9,650 | 6,280 |
| 3,120 | 3,140 | 122,390 | 103,640 | 57,700 | 44,580 | 31,530 | 26,280 | 21,030 | 16,840 | 13,460 | 10,090 | 6,710 |
| 3,140 | 3,160 | 124,880 | 106,130 | 59,390 | 46,270 | 33,140 | 26,950 | 21,700 | 17,270 | 13,900 | 10,520 | 7,150 |
| 3,160 | 3,180 | 127,370 | 108,620 | 61,090 | 47,960 | 34,840 | 27,630 | 22,380 | 17,710 | 14,330 | 10,960 | 7,580 |
| 3,180 | 3,200 | 129,860 | 111,110 | 62,900 | 49,650 | 36,530 | 28,310 | 23,060 | 18,140 | 14,770 | 11,390 | 8,020 |
| 3,200 | 3,220 | 132,350 | 113,600 | 65,310 | 51,340 | 38,220 | 28,980 | 23,730 | 18,580 | 15,200 | 11,830 | 8,450 |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 3,220 | 3,240 | 134,840 | 116,090 | 67,730 | 53,030 | 39,910 | 29,660 | 24,410 | 19,160 | 15,640 | 12,260 | 8,890 |
| 3,240 | 3,260 | 137,330 | 118,580 | 70,140 | 54,720 | 41,600 | 30,340 | 25,090 | 19,840 | 16,070 | 12,700 | 9,320 |
| 3,260 | 3,280 | 139,820 | 121,070 | 72,560 | 56,410 | 43,290 | 31,010 | 25,760 | 20,510 | 16,510 | 13,130 | 9,760 |
| 3,280 | 3,300 | 142,310 | 123,560 | 74,970 | 58,100 | 44,980 | 31,850 | 26,440 | 21,190 | 16,940 | 13,570 | 10,190 |
| 3,300 | 3,320 | 144,800 | 126,050 | 77,390 | 59,790 | 46,670 | 33,540 | 27,110 | 21,860 | 17,380 | 14,000 | 10,630 |
| 3,320 | 3,340 | 147,290 | 128,540 | 79,800 | 61,480 | 48,360 | 35,230 | 27,790 | 22,540 | 17,810 | 14,440 | 11,060 |
| 3,340 | 3,360 | 149,780 | 131,030 | 82,090 | 63,340 | 49,960 | 36,840 | 28,430 | 23,180 | 18,220 | 14,850 | 11,470 |
| 3,360 | 3,380 | 152,270 | 133,520 | 84,360 | 65,610 | 51,550 | 38,420 | 29,070 | 23,820 | 18,630 | 15,250 | 11,880 |
| 3,380 | 3,400 | 154,760 | 136,010 | 86,620 | 67,870 | 53,130 | 40,010 | 29,700 | 24,450 | 19,200 | 15,660 | 12,290 |
| 3,400 | 3,420 | 157,250 | 138,500 | 88,890 | 70,140 | 54,720 | 41,590 | 30,330 | 25,080 | 19,830 | 16,070 | 12,700 |
| 3,420 | 3,440 | 159,740 | 140,990 | 91,150 | 72,400 | 56,300 | 43,180 | 30,970 | 25,720 | 20,470 | 16,480 | 13,100 |
| 3,440 | 3,460 | 162,230 | 143,480 | 93,420 | 74,670 | 57,890 | 44,760 | 31,640 | 26,350 | 21,100 | 16,890 | 13,510 |
| 3,460 | 3,480 | 164,720 | 145,970 | 95,680 | 76,930 | 59,480 | 46,350 | 33,230 | 26,990 | 21,740 | 17,290 | 13,920 |
| 3,480 | 3,500 | 167,210 | 148,460 | 97,950 | 79,200 | 61,060 | 47,940 | 34,810 | 27,620 | 22,370 | 17,700 | 14,330 |
| 3,500 | 3,520 | 169,700 | 150,950 | 100,210 | 81,460 | 62,710 | 49,520 | 36,400 | 28,260 | 23,010 | 18,110 | 14,730 |
| 3,520 | 3,540 | 172,190 | 153,440 | 102,480 | 83,730 | 64,980 | 51,110 | 37,980 | 28,890 | 23,640 | 18,520 | 15,140 |
| 3,540 | 3,560 | 174,680 | 155,930 | 104,740 | 85,990 | 67,240 | 52,690 | 39,570 | 29,520 | 24,270 | 19,020 | 15,550 |
| 3,560 | 3,580 | 177,170 | 158,420 | 107,010 | 88,260 | 69,510 | 54,280 | 41,150 | 30,160 | 24,910 | 19,660 | 15,960 |
| 3,580 | 3,600 | 179,660 | 160,910 | 109,270 | 90,520 | 71,770 | 55,860 | 42,740 | 30,790 | 25,540 | 20,290 | 16,360 |
| 3,600 | 3,620 | 182,150 | 163,400 | 111,540 | 92,790 | 74,040 | 57,450 | 44,320 | 31,430 | 26,180 | 20,930 | 16,770 |
| 3,620 | 3,640 | 184,640 | 165,890 | 113,800 | 95,050 | 76,300 | 59,030 | 45,910 | 32,780 | 26,810 | 21,560 | 17,180 |
| 3,640 | 3,660 | 187,130 | 168,380 | 116,070 | 97,320 | 78,570 | 60,620 | 47,490 | 34,370 | 27,440 | 22,190 | 17,590 |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 3,660 | 3,680 | 189,620 | 170,870 | 118,330 | 99,580 | 80,830 | 62,210 | 49,080 | 35,960 | 28,080 | 22,830 | 18,000 |
| 3,680 | 3,700 | 192,110 | 173,360 | 120,600 | 101,850 | 83,100 | 64,350 | 50,670 | 37,540 | 28,710 | 23,460 | 18,400 |
| 3,700 | 3,720 | 194,600 | 175,850 | 122,860 | 104,110 | 85,360 | 66,610 | 52,250 | 39,130 | 29,350 | 24,100 | 18,850 |
| 3,720 | 3,740 | 197,090 | 178,340 | 125,130 | 106,380 | 87,630 | 68,880 | 53,840 | 40,710 | 29,980 | 24,730 | 19,480 |
| 3,740 | 3,760 | 199,580 | 180,830 | 127,390 | 108,640 | 89,890 | 71,140 | 55,420 | 42,300 | 30,620 | 25,370 | 20,120 |
| 3,760 | 3,780 | 202,350 | 183,600 | 129,940 | 111,190 | 92,440 | 73,690 | 57,210 | 44,080 | 31,330 | 26,080 | 20,830 |
| 3,780 | 3,800 | 205,130 | 186,380 | 132,490 | 113,740 | 94,990 | 76,240 | 58,990 | 45,870 | 32,740 | 26,790 | 21,540 |
| 3,800 | 3,820 | 207,900 | 189,150 | 135,040 | 116,290 | 97,540 | 78,790 | 60,780 | 47,650 | 34,530 | 27,510 | 22,260 |
| 3,820 | 3,840 | 210,680 | 191,930 | 137,590 | 118,840 | 100,090 | 81,340 | 62,590 | 49,440 | 36,310 | 28,220 | 22,970 |
| 3,840 | 3,860 | 213,450 | 194,700 | 140,140 | 121,390 | 102,640 | 83,890 | 65,140 | 51,220 | 38,100 | 28,940 | 23,690 |
| 3,860 | 3,880 | 216,230 | 197,480 | 142,690 | 123,940 | 105,190 | 86,440 | 67,690 | 53,010 | 39,880 | 29,650 | 24,400 |
| 3,880 | 3,900 | 219,000 | 200,250 | 145,240 | 126,490 | 107,740 | 88,990 | 70,240 | 54,790 | 41,670 | 30,360 | 25,110 |
| 3,900 | 3,920 | 221,780 | 203,030 | 147,790 | 129,040 | 110,290 | 91,540 | 72,790 | 56,580 | 43,450 | 31,080 | 25,830 |
| 3,920 | 3,940 | 224,550 | 205,800 | 150,340 | 131,590 | 112,840 | 94,090 | 75,340 | 58,360 | 45,240 | 32,110 | 26,540 |
| 3,940 | 3,960 | 227,330 | 208,580 | 152,890 | 134,140 | 115,390 | 96,640 | 77,890 | 60,150 | 47,020 | 33,900 | 27,260 |
| 3,960 | 3,980 | 230,100 | 211,350 | 155,440 | 136,690 | 117,940 | 99,190 | 80,440 | 61,930 | 48,810 | 35,680 | 27,970 |
| 3,980 | 4,000 | 232,880 | 214,130 | 157,990 | 139,240 | 120,490 | 101,740 | 82,990 | 64,240 | 50,590 | 37,470 | 28,680 |
| 4,000 | 4,020 | 235,650 | 216,900 | 160,540 | 141,790 | 123,040 | 104,290 | 85,540 | 66,790 | 52,380 | 39,250 | 29,400 |
| 4,020 | 4,040 | 238,430 | 219,680 | 163,090 | 144,340 | 125,590 | 106,840 | 88,090 | 69,340 | 54,160 | 41,040 | 30,110 |
| 4,040 | 4,060 | 241,200 | 222,450 | 165,640 | 146,890 | 128,140 | 109,390 | 90,640 | 71,890 | 55,950 | 42,820 | 30,830 |
| 4,060 | 4,080 | 243,980 | 225,230 | 168,190 | 149,440 | 130,690 | 111,940 | 93,190 | 74,440 | 57,730 | 44,610 | 31,540 |
| 4,080 | 4,100 | 246,750 | 228,000 | 170,740 | 151,990 | 133,240 | 114,490 | 95,740 | 76,990 | 59,520 | 46,390 | 33,270 |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 4,100 | 4,120 | 249,530 | 230,780 | 173,290 | 154,540 | 135,790 | 117,040 | 98,290 | 79,540 | 61,300 | 48,180 | 35,050 |
| 4,120 | 4,140 | 252,300 | 233,550 | 175,840 | 157,090 | 138,340 | 119,590 | 100,840 | 82,090 | 63,340 | 49,960 | 36,840 |
| 4,140 | 4,160 | 255,080 | 236,330 | 178,390 | 159,640 | 140,890 | 122,140 | 103,390 | 84,640 | 65,890 | 51,750 | 38,620 |
| 4,160 | 4,180 | 257,850 | 239,100 | 180,940 | 162,190 | 143,440 | 124,690 | 105,940 | 87,190 | 68,440 | 53,530 | 40,410 |
| 4,180 | 4,200 | 260,630 | 241,880 | 183,490 | 164,740 | 145,990 | 127,240 | 108,490 | 89,740 | 70,990 | 55,320 | 42,190 |
| 4,200 | 4,220 | 263,400 | 244,650 | 186,040 | 167,290 | 148,540 | 129,790 | 111,040 | 92,290 | 73,540 | 57,100 | 43,980 |
| 4,220 | 4,240 | 266,180 | 247,430 | 188,590 | 169,840 | 151,090 | 132,340 | 113,590 | 94,840 | 76,090 | 58,890 | 45,760 |
| 4,240 | 4,260 | 268,950 | 250,200 | 191,140 | 172,390 | 153,640 | 134,890 | 116,140 | 97,390 | 78,640 | 60,670 | 47,550 |
| 4,260 | 4,280 | 271,730 | 252,980 | 193,690 | 174,940 | 156,190 | 137,440 | 118,690 | 99,940 | 81,190 | 62,460 | 49,330 |
| 4,280 | 4,300 | 274,500 | 255,750 | 196,240 | 177,490 | 158,740 | 139,990 | 121,240 | 102,490 | 83,740 | 64,990 | 51,120 |
| 4,300 | 4,320 | 277,280 | 258,530 | 198,790 | 180,040 | 161,290 | 142,540 | 123,790 | 105,040 | 86,290 | 67,540 | 52,900 |
| 4,320 | 4,340 | 280,050 | 261,300 | 201,340 | 182,590 | 163,840 | 145,090 | 126,340 | 107,590 | 88,840 | 70,090 | 54,690 |
| 4,340 | 4,360 | 282,830 | 264,080 | 203,890 | 185,140 | 166,390 | 147,640 | 128,890 | 110,140 | 91,390 | 72,640 | 56,470 |
| 4,360 | 4,380 | 285,600 | 266,850 | 206,440 | 187,690 | 168,940 | 150,190 | 131,440 | 112,690 | 93,940 | 75,190 | 58,260 |
| 4,380 | 4,400 | 288,380 | 269,630 | 208,990 | 190,240 | 171,490 | 152,740 | 133,990 | 115,240 | 96,490 | 77,740 | 60,040 |
| 4,400 | 4,420 | 291,150 | 272,400 | 211,540 | 192,790 | 174,040 | 155,290 | 136,540 | 117,790 | 99,040 | 80,290 | 61,830 |
| 4,420 | 4,440 | 293,930 | 275,180 | 214,090 | 195,340 | 176,590 | 157,840 | 139,090 | 120,340 | 101,590 | 82,840 | 64,090 |
| 4,440 | 4,460 | 296,700 | 277,950 | 216,640 | 197,890 | 179,140 | 160,390 | 141,640 | 122,890 | 104,140 | 85,390 | 66,640 |
| 4,460 | 4,480 | 299,480 | 280,730 | 219,190 | 200,440 | 181,690 | 162,940 | 144,190 | 125,440 | 106,690 | 87,940 | 69,190 |
| 4,480 | 4,500 | 302,250 | 283,500 | 221,740 | 202,990 | 184,240 | 165,490 | 146,740 | 127,990 | 109,240 | 90,490 | 71,740 |
| 4,500 | 4,520 | 305,030 | 286,280 | 224,290 | 205,540 | 186,790 | 168,040 | 149,290 | 130,540 | 111,790 | 93,040 | 74,290 |
| 4,520 | 4,540 | 307,800 | 289,050 | 226,840 | 208,090 | 189,340 | 170,590 | 151,840 | 133,090 | 114,340 | 95,590 | 76,840 |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 4,540 | 4,560 | 310,580 | 291,830 | 229,390 | 210,640 | 191,890 | 173,140 | 154,390 | 135,640 | 116,890 | 98,140 | 79,390 |
| 4,560 | 4,580 | 313,350 | 294,600 | 231,940 | 213,190 | 194,440 | 175,690 | 156,940 | 138,190 | 119,440 | 100,690 | 81,940 |
| 4,580 | 4,600 | 316,130 | 297,380 | 234,490 | 215,740 | 196,990 | 178,240 | 159,490 | 140,740 | 121,990 | 103,240 | 84,490 |
| 4,600 | 4,620 | 318,900 | 300,150 | 237,040 | 218,290 | 199,540 | 180,790 | 162,040 | 143,290 | 124,540 | 105,790 | 87,040 |
| 4,620 | 4,640 | 321,680 | 302,930 | 239,590 | 220,840 | 202,090 | 183,340 | 164,590 | 145,840 | 127,090 | 108,340 | 89,590 |
| 4,640 | 4,660 | 324,450 | 305,700 | 242,140 | 223,390 | 204,640 | 185,890 | 167,140 | 148,390 | 129,640 | 110,890 | 92,140 |
| 4,660 | 4,680 | 327,230 | 308,480 | 244,690 | 225,940 | 207,190 | 188,440 | 169,690 | 150,940 | 132,190 | 113,440 | 94,690 |
| 4,680 | 4,700 | 330,000 | 311,250 | 247,240 | 228,490 | 209,740 | 190,990 | 172,240 | 153,490 | 134,740 | 115,990 | 97,240 |
| 4,700 | 4,720 | 332,780 | 314,030 | 249,790 | 231,040 | 212,290 | 193,540 | 174,790 | 156,040 | 137,290 | 118,540 | 99,790 |
| 4,720 | 4,740 | 335,550 | 316,800 | 252,340 | 233,590 | 214,840 | 196,090 | 177,340 | 158,590 | 139,840 | 121,090 | 102,340 |
| 4,740 | 4,760 | 338,330 | 319,580 | 254,890 | 236,140 | 217,390 | 198,640 | 179,890 | 161,140 | 142,390 | 123,640 | 104,890 |
| 4,760 | 4,780 | 341,100 | 322,350 | 257,440 | 238,690 | 219,940 | 201,190 | 182,440 | 163,690 | 144,940 | 126,190 | 107,440 |
| 4,780 | 4,800 | 343,880 | 325,130 | 259,990 | 241,240 | 222,490 | 203,740 | 184,990 | 166,240 | 147,490 | 128,740 | 109,990 |
| 4,800 | 4,820 | 346,650 | 327,900 | 262,540 | 243,790 | 225,040 | 206,290 | 187,540 | 168,790 | 150,040 | 131,290 | 112,540 |
| 4,820 | 4,840 | 349,430 | 330,680 | 265,090 | 246,340 | 227,590 | 208,840 | 190,090 | 171,340 | 152,590 | 133,840 | 115,090 |
| 4,840 | 4,860 | 352,200 | 333,450 | 267,640 | 248,890 | 230,140 | 211,390 | 192,640 | 173,890 | 155,140 | 136,390 | 117,640 |
| 4,860 | 4,880 | 354,980 | 336,230 | 270,190 | 251,440 | 232,690 | 213,940 | 195,190 | 176,440 | 157,690 | 138,940 | 120,190 |
| 4,880 | 4,900 | 357,750 | 339,000 | 272,740 | 253,990 | 235,240 | 216,490 | 197,740 | 178,990 | 160,240 | 141,490 | 122,740 |
| 4,900 | 4,920 | 360,530 | 341,780 | 275,290 | 256,540 | 237,790 | 219,040 | 200,290 | 181,540 | 162,790 | 144,040 | 125,290 |
| 4,920 | 4,940 | 363,300 | 344,550 | 277,840 | 259,090 | 240,340 | 221,590 | 202,840 | 184,090 | 165,340 | 146,590 | 127,840 |
| 4,940 | 4,960 | 366,080 | 347,330 | 280,390 | 261,640 | 242,890 | 224,140 | 205,390 | 186,640 | 167,890 | 149,140 | 130,390 |
| 4,960 | 4,980 | 368,850 | 350,100 | 282,940 | 264,190 | 245,440 | 226,690 | 207,940 | 189,190 | 170,440 | 151,690 | 132,940 |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 4,980 | 5,000 | 371,630 | 352,880 | 285,490 | 266,740 | 247,990 | 229,240 | 210,490 | 191,740 | 172,990 | 154,240 | 135,490 |
| 5,000 | 5,020 | 374,400 | 355,650 | 288,040 | 269,290 | 250,540 | 231,790 | 213,040 | 194,290 | 175,540 | 156,790 | 138,040 |
| 5,020 | 5,040 | 377,180 | 358,430 | 290,590 | 271,840 | 253,090 | 234,340 | 215,590 | 196,840 | 178,090 | 159,340 | 140,590 |
| 5,040 | 5,060 | 379,950 | 361,200 | 293,140 | 274,390 | 255,640 | 236,890 | 218,140 | 199,390 | 180,640 | 161,890 | 143,140 |
| 5,060 | 5,080 | 382,730 | 363,980 | 295,690 | 276,940 | 258,190 | 239,440 | 220,690 | 201,940 | 183,190 | 164,440 | 145,690 |
| 5,080 | 5,100 | 385,500 | 366,750 | 298,240 | 279,490 | 260,740 | 241,990 | 223,240 | 204,490 | 185,740 | 166,990 | 148,240 |
| 5,100 | 5,120 | 388,280 | 369,530 | 300,790 | 282,040 | 263,290 | 244,540 | 225,790 | 207,040 | 188,290 | 169,540 | 150,790 |
| 5,120 | 5,140 | 391,050 | 372,300 | 303,340 | 284,590 | 265,840 | 247,090 | 228,340 | 209,590 | 190,840 | 172,090 | 153,340 |
| 5,140 | 5,160 | 393,830 | 375,080 | 305,890 | 287,140 | 268,390 | 249,640 | 230,890 | 212,140 | 193,390 | 174,640 | 155,890 |
| 5,160 | 5,180 | 396,600 | 377,850 | 308,440 | 289,690 | 270,940 | 252,190 | 233,440 | 214,690 | 195,940 | 177,190 | 158,440 |
| 5,180 | 5,200 | 399,380 | 380,630 | 310,990 | 292,240 | 273,490 | 254,740 | 235,990 | 217,240 | 198,490 | 179,740 | 160,990 |
| 5,200 | 5,220 | 402,150 | 383,400 | 313,540 | 294,790 | 276,040 | 257,290 | 238,540 | 219,790 | 201,040 | 182,290 | 163,540 |
| 5,220 | 5,240 | 404,930 | 386,180 | 316,090 | 297,340 | 278,590 | 259,840 | 241,090 | 222,340 | 203,590 | 184,840 | 166,090 |
| 5,240 | 5,260 | 407,700 | 388,950 | 318,640 | 299,890 | 281,140 | 262,390 | 243,640 | 224,890 | 206,140 | 187,390 | 168,640 |
| 5,260 | 5,280 | 410,480 | 391,730 | 321,190 | 302,440 | 283,690 | 264,940 | 246,190 | 227,440 | 208,690 | 189,940 | 171,190 |
| 5,280 | 5,300 | 413,250 | 394,500 | 323,740 | 304,990 | 286,240 | 267,490 | 248,740 | 229,990 | 211,240 | 192,490 | 173,740 |
| 5,300 | 5,320 | 416,030 | 397,280 | 326,290 | 307,540 | 288,790 | 270,040 | 251,290 | 232,540 | 213,790 | 195,040 | 176,290 |
| 5,320 | 5,340 | 418,800 | 400,050 | 328,840 | 310,090 | 291,340 | 272,590 | 253,840 | 235,090 | 216,340 | 197,590 | 178,840 |
| 5,340 | 5,360 | 421,580 | 402,830 | 331,390 | 312,640 | 293,890 | 275,140 | 256,390 | 237,640 | 218,890 | 200,140 | 181,390 |
| 5,360 | 5,380 | 424,350 | 405,600 | 333,940 | 315,190 | 296,440 | 277,690 | 258,940 | 240,190 | 221,440 | 202,690 | 183,940 |
| 5,380 | 5,400 | 427,130 | 408,380 | 336,490 | 317,740 | 298,990 | 280,240 | 261,490 | 242,740 | 223,990 | 205,240 | 186,490 |
| 5,400 | 5,420 | 429,900 | 411,150 | 339,040 | 320,290 | 301,540 | 282,790 | 264,040 | 245,290 | 226,540 | 207,790 | 189,040 |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 5,420 | 5,440 | 432,680 | 413,930 | 341,590 | 322,840 | 304,090 | 285,340 | 266,590 | 247,840 | 229,090 | 210,340 | 191,590 |
| 5,440 | 5,460 | 435,450 | 416,700 | 344,140 | 325,390 | 306,640 | 287,890 | 269,140 | 250,390 | 231,640 | 212,890 | 194,140 |
| 5,460 | 5,480 | 438,230 | 419,480 | 346,690 | 327,940 | 309,190 | 290,440 | 271,690 | 252,940 | 234,190 | 215,440 | 196,690 |
| 5,480 | 5,500 | 441,000 | 422,250 | 349,240 | 330,490 | 311,740 | 292,990 | 274,240 | 255,490 | 236,740 | 217,990 | 199,240 |
| 5,500 | 5,520 | 444,050 | 425,030 | 351,790 | 333,040 | 314,290 | 295,540 | 276,790 | 258,040 | 239,290 | 220,540 | 201,790 |
| 5,520 | 5,540 | 448,490 | 427,800 | 354,340 | 335,590 | 316,840 | 298,090 | 279,340 | 260,590 | 241,840 | 223,090 | 204,340 |
| 5,540 | 5,560 | 452,930 | 430,580 | 356,890 | 338,140 | 319,390 | 300,640 | 281,890 | 263,140 | 244,390 | 225,640 | 206,890 |
| 5,560 | 5,580 | 457,370 | 433,350 | 359,440 | 340,690 | 321,940 | 303,190 | 284,440 | 265,690 | 246,940 | 228,190 | 209,440 |
| 5,580 | 5,600 | 461,810 | 436,130 | 361,990 | 343,240 | 324,490 | 305,740 | 286,990 | 268,240 | 249,490 | 230,740 | 211,990 |
| 5,600 | 5,620 | 466,250 | 438,900 | 364,540 | 345,790 | 327,040 | 308,290 | 289,540 | 270,790 | 252,040 | 233,290 | 214,540 |
| 5,620 | 5,640 | 470,690 | 441,680 | 367,090 | 348,340 | 329,590 | 310,840 | 292,090 | 273,340 | 254,590 | 235,840 | 217,090 |
| 5,640 | 5,660 | 475,130 | 445,130 | 369,640 | 350,890 | 332,140 | 313,390 | 294,640 | 275,890 | 257,140 | 238,390 | 219,640 |
| 5,660 | 5,680 | 479,570 | 449,570 | 372,190 | 353,440 | 334,690 | 315,940 | 297,190 | 278,440 | 259,690 | 240,940 | 222,190 |
| 5,680 | 5,700 | 484,010 | 454,010 | 374,740 | 355,990 | 337,240 | 318,490 | 299,740 | 280,990 | 262,240 | 243,490 | 224,740 |
| 5,700 | 5,720 | 488,450 | 458,450 | 377,290 | 358,540 | 339,790 | 321,040 | 302,290 | 283,540 | 264,790 | 246,040 | 227,290 |
| 5,720 | 5,740 | 492,890 | 462,890 | 379,840 | 361,090 | 342,340 | 323,590 | 304,840 | 286,090 | 267,340 | 248,590 | 229,840 |
| 5,740 | 5,760 | 497,330 | 467,330 | 382,390 | 363,640 | 344,890 | 326,140 | 307,390 | 288,640 | 269,890 | 251,140 | 232,390 |
| 5,760 | 5,780 | 501,770 | 471,770 | 384,940 | 366,190 | 347,440 | 328,690 | 309,940 | 291,190 | 272,440 | 253,690 | 234,940 |
| 5,780 | 5,800 | 506,210 | 476,210 | 387,490 | 368,740 | 349,990 | 331,240 | 312,490 | 293,740 | 274,990 | 256,240 | 237,490 |
| 5,800 | 5,820 | 510,650 | 480,650 | 390,040 | 371,290 | 352,540 | 333,790 | 315,040 | 296,290 | 277,540 | 258,790 | 240,040 |
| 5,820 | 5,840 | 515,090 | 485,090 | 392,590 | 373,840 | 355,090 | 336,340 | 317,590 | 298,840 | 280,090 | 261,340 | 242,590 |
| 5,840 | 5,860 | 519,530 | 489,530 | 395,140 | 376,390 | 357,640 | 338,890 | 320,140 | 301,390 | 282,640 | 263,890 | 245,140 |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 5,860 | 5,880 | 523,970 | 493,970 | 397,690 | 378,940 | 360,190 | 341,440 | 322,690 | 303,940 | 285,190 | 266,440 | 247,690 |
| 5,880 | 5,900 | 528,410 | 498,410 | 400,240 | 381,490 | 362,740 | 343,990 | 325,240 | 306,490 | 287,740 | 268,990 | 250,240 |
| 5,900 | 5,920 | 532,850 | 502,850 | 402,790 | 384,040 | 365,290 | 346,540 | 327,790 | 309,040 | 290,290 | 271,540 | 252,790 |
| 5,920 | 5,940 | 537,290 | 507,290 | 405,340 | 386,590 | 367,840 | 349,090 | 330,340 | 311,590 | 292,840 | 274,090 | 255,340 |
| 5,940 | 5,960 | 541,730 | 511,730 | 407,890 | 389,140 | 370,390 | 351,640 | 332,890 | 314,140 | 295,390 | 276,640 | 257,890 |
| 5,960 | 5,980 | 546,170 | 516,170 | 410,440 | 391,690 | 372,940 | 354,190 | 335,440 | 316,690 | 297,940 | 279,190 | 260,440 |
| 5,980 | 6,000 | 550,610 | 520,610 | 412,990 | 394,240 | 375,490 | 356,740 | 337,990 | 319,240 | 300,490 | 281,740 | 262,990 |
| 6,000 | 6,020 | 555,050 | 525,050 | 415,540 | 396,790 | 378,040 | 359,290 | 340,540 | 321,790 | 303,040 | 284,290 | 265,540 |
| 6,020 | 6,040 | 559,490 | 529,490 | 418,090 | 399,340 | 380,590 | 361,840 | 343,090 | 324,340 | 305,590 | 286,840 | 268,090 |
| 6,040 | 6,060 | 563,930 | 533,930 | 420,640 | 401,890 | 383,140 | 364,390 | 345,640 | 326,890 | 308,140 | 289,390 | 270,640 |
| 6,060 | 6,080 | 568,370 | 538,370 | 423,190 | 404,440 | 385,690 | 366,940 | 348,190 | 329,440 | 310,690 | 291,940 | 273,190 |
| 6,080 | 6,100 | 572,810 | 542,810 | 425,740 | 406,990 | 388,240 | 369,490 | 350,740 | 331,990 | 313,240 | 294,490 | 275,740 |
| 6,100 | 6,120 | 577,250 | 547,250 | 428,290 | 409,540 | 390,790 | 372,040 | 353,290 | 334,540 | 315,790 | 297,040 | 278,290 |
| 6,120 | 6,140 | 581,690 | 551,690 | 430,840 | 412,090 | 393,340 | 374,590 | 355,840 | 337,090 | 318,340 | 299,590 | 280,840 |
| 6,140 | 6,160 | 586,130 | 556,130 | 433,390 | 414,640 | 395,890 | 377,140 | 358,390 | 339,640 | 320,890 | 302,140 | 283,390 |
| 6,160 | 6,180 | 590,570 | 560,570 | 435,940 | 417,190 | 398,440 | 379,690 | 360,940 | 342,190 | 323,440 | 304,690 | 285,940 |
| 6,180 | 6,200 | 595,010 | 565,010 | 438,490 | 419,740 | 400,990 | 382,240 | 363,490 | 344,740 | 325,990 | 307,240 | 288,490 |
| 6,200 | 6,220 | 599,450 | 569,450 | 441,040 | 422,290 | 403,540 | 384,790 | 366,040 | 347,290 | 328,540 | 309,790 | 291,040 |
| 6,220 | 6,240 | 603,890 | 573,890 | 443,750 | 424,840 | 406,090 | 387,340 | 368,590 | 349,840 | 331,090 | 312,340 | 293,590 |
| 6,240 | 6,260 | 608,330 | 578,330 | 447,830 | 427,390 | 408,640 | 389,890 | 371,140 | 352,390 | 333,640 | 314,890 | 296,140 |
| 6,260 | 6,280 | 612,770 | 582,770 | 451,910 | 429,940 | 411,190 | 392,440 | 373,690 | 354,940 | 336,190 | 317,440 | 298,690 |
| 6,280 | 6,300 | 617,210 | 587,210 | 455,990 | 432,490 | 413,740 | 394,990 | 376,240 | 357,490 | 338,740 | 319,990 | 301,240 |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 6,300 | 6,320 | 621,650 | 591,650 | 460,070 | 435,040 | 416,290 | 397,540 | 378,790 | 360,040 | 341,290 | 322,540 | 303,790 |
| 6,320 | 6,340 | 626,090 | 596,090 | 464,150 | 437,590 | 418,840 | 400,090 | 381,340 | 362,590 | 343,840 | 325,090 | 306,340 |
| 6,340 | 6,360 | 630,530 | 600,530 | 468,230 | 440,140 | 421,390 | 402,640 | 383,890 | 365,140 | 346,390 | 327,640 | 308,890 |
| 6,360 | 6,380 | 634,970 | 604,970 | 472,310 | 442,690 | 423,940 | 405,190 | 386,440 | 367,690 | 348,940 | 330,190 | 311,440 |
| 6,380 | 6,400 | 639,410 | 609,410 | 476,390 | 446,390 | 426,490 | 407,740 | 388,990 | 370,240 | 351,490 | 332,740 | 313,990 |
| 6,400 | 6,420 | 643,850 | 613,850 | 480,470 | 450,470 | 429,040 | 410,290 | 391,540 | 372,790 | 354,040 | 335,290 | 316,540 |
| 6,420 | 6,440 | 648,290 | 618,290 | 484,550 | 454,550 | 431,590 | 412,840 | 394,090 | 375,340 | 356,590 | 337,840 | 319,090 |
| 6,440 | 6,460 | 652,730 | 622,730 | 488,630 | 458,630 | 434,140 | 415,390 | 396,640 | 377,890 | 359,140 | 340,390 | 321,640 |
| 6,460 | 6,480 | 657,170 | 627,170 | 492,710 | 462,710 | 436,690 | 417,940 | 399,190 | 380,440 | 361,690 | 342,940 | 324,190 |
| 6,480 | 6,500 | 661,610 | 631,610 | 496,790 | 466,790 | 439,240 | 420,490 | 401,740 | 382,990 | 364,240 | 345,490 | 326,740 |
| 6,500 | 6,520 | 666,050 | 636,050 | 500,870 | 470,870 | 441,790 | 423,040 | 404,290 | 385,540 | 366,790 | 348,040 | 329,290 |
| 6,520 | 6,540 | 670,490 | 640,490 | 504,950 | 474,950 | 444,950 | 425,590 | 406,840 | 388,090 | 369,340 | 350,590 | 331,840 |
| 6,540 | 6,560 | 674,930 | 644,930 | 509,030 | 479,030 | 449,030 | 428,140 | 409,390 | 390,640 | 371,890 | 353,140 | 334,390 |
| 6,560 | 6,580 | 679,370 | 649,370 | 513,110 | 483,110 | 453,110 | 430,690 | 411,940 | 393,190 | 374,440 | 355,690 | 336,940 |
| 6,580 | 6,600 | 683,810 | 653,810 | 517,190 | 487,190 | 457,190 | 433,240 | 414,490 | 395,740 | 376,990 | 358,240 | 339,490 |
| 6,600 | 6,620 | 688,250 | 658,250 | 521,270 | 491,270 | 461,270 | 435,790 | 417,040 | 398,290 | 379,540 | 360,790 | 342,040 |
| 6,620 | 6,640 | 692,690 | 662,690 | 525,350 | 495,350 | 465,350 | 438,340 | 419,590 | 400,840 | 382,090 | 363,340 | 344,590 |
| 6,640 | 6,660 | 697,130 | 667,130 | 529,430 | 499,430 | 469,430 | 440,890 | 422,140 | 403,390 | 384,640 | 365,890 | 347,140 |
| 6,660 | 6,680 | 701,570 | 671,570 | 533,510 | 503,510 | 473,510 | 443,510 | 424,690 | 405,940 | 387,190 | 368,440 | 349,690 |
| 6,680 | 6,700 | 706,010 | 676,010 | 537,590 | 507,590 | 477,590 | 447,590 | 427,240 | 408,490 | 389,740 | 370,990 | 352,240 |
| 6,700 | 6,720 | 710,450 | 680,450 | 541,670 | 511,670 | 481,670 | 451,670 | 429,790 | 411,040 | 392,290 | 373,540 | 354,790 |
| 6,720 | 6,740 | 714,890 | 684,890 | 545,750 | 515,750 | 485,750 | 455,750 | 432,340 | 413,590 | 394,840 | 376,090 | 357,340 |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 6,740 | 6,760 | 719,330 | 689,330 | 549,830 | 519,830 | 489,830 | 459,830 | 434,890 | 416,140 | 397,390 | 378,640 | 359,890 |
| 6,760 | 6,780 | 723,770 | 693,770 | 553,910 | 523,910 | 493,910 | 463,910 | 437,440 | 418,690 | 399,940 | 381,190 | 362,440 |
| 6,780 | 6,800 | 728,210 | 698,210 | 557,990 | 527,990 | 497,990 | 467,990 | 439,990 | 421,240 | 402,490 | 383,740 | 364,990 |
| 6,800 | 6,820 | 732,650 | 702,650 | 562,070 | 532,070 | 502,070 | 472,070 | 442,540 | 423,790 | 405,040 | 386,290 | 367,540 |
| 6,820 | 6,840 | 737,090 | 707,090 | 566,150 | 536,150 | 506,150 | 476,150 | 446,150 | 426,340 | 407,590 | 388,840 | 370,090 |
| 6,840 | 6,860 | 741,530 | 711,530 | 570,230 | 540,230 | 510,230 | 480,230 | 450,230 | 428,890 | 410,140 | 391,390 | 372,640 |
| 6,860 | 6,880 | 745,970 | 715,970 | 574,310 | 544,310 | 514,310 | 484,310 | 454,310 | 431,440 | 412,690 | 393,940 | 375,190 |
| 6,880 | 6,900 | 750,410 | 720,410 | 578,390 | 548,390 | 518,390 | 488,390 | 458,390 | 433,990 | 415,240 | 396,490 | 377,740 |
| 6,900 | 6,920 | 754,850 | 724,850 | 582,470 | 552,470 | 522,470 | 492,470 | 462,470 | 436,540 | 417,790 | 399,040 | 380,290 |
| 6,920 | 6,940 | 759,290 | 729,290 | 586,550 | 556,550 | 526,550 | 496,550 | 466,550 | 439,090 | 420,340 | 401,590 | 382,840 |
| 6,940 | 6,960 | 763,730 | 733,730 | 590,630 | 560,630 | 530,630 | 500,630 | 470,630 | 441,640 | 422,890 | 404,140 | 385,390 |
| 6,960 | 6,980 | 768,170 | 738,170 | 594,710 | 564,710 | 534,710 | 504,710 | 474,710 | 444,710 | 425,440 | 406,690 | 387,940 |
| 6,980 | 7,000 | 772,610 | 742,610 | 598,790 | 568,790 | 538,790 | 508,790 | 478,790 | 448,790 | 427,990 | 409,240 | 390,490 |
| 7,000 | 7,020 | 777,050 | 747,050 | 602,870 | 572,870 | 542,870 | 512,870 | 482,870 | 452,870 | 430,540 | 411,790 | 393,040 |
| 7,020 | 7,040 | 781,490 | 751,490 | 606,950 | 576,950 | 546,950 | 516,950 | 486,950 | 456,950 | 433,090 | 414,340 | 395,590 |
| 7,040 | 7,060 | 785,930 | 755,930 | 611,030 | 581,030 | 551,030 | 521,030 | 491,030 | 461,030 | 435,640 | 416,890 | 398,140 |
| 7,060 | 7,080 | 790,370 | 760,370 | 615,110 | 585,110 | 555,110 | 525,110 | 495,110 | 465,110 | 438,190 | 419,440 | 400,690 |
| 7,080 | 7,100 | 794,810 | 764,810 | 619,190 | 589,190 | 559,190 | 529,190 | 499,190 | 469,190 | 440,740 | 421,990 | 403,240 |
| 7,100 | 7,120 | 799,250 | 769,250 | 623,270 | 593,270 | 563,270 | 533,270 | 503,270 | 473,270 | 443,290 | 424,540 | 405,790 |
| 7,120 | 7,140 | 803,690 | 773,690 | 627,350 | 597,350 | 567,350 | 537,350 | 507,350 | 477,350 | 447,350 | 427,090 | 408,340 |
| 7,140 | 7,160 | 808,130 | 778,130 | 631,430 | 601,430 | 571,430 | 541,430 | 511,430 | 481,430 | 451,430 | 429,640 | 410,890 |
| 7,160 | 7,180 | 812,570 | 782,570 | 635,510 | 605,510 | 575,510 | 545,510 | 515,510 | 485,510 | 455,510 | 432,190 | 413,440 |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 7,180 | 7,200 | 817,010 | 787,010 | 639,590 | 609,590 | 579,590 | 549,590 | 519,590 | 489,590 | 459,590 | 434,740 | 415,990 |
| 7,200 | 7,220 | 821,450 | 791,450 | 643,670 | 613,670 | 583,670 | 553,670 | 523,670 | 493,670 | 463,670 | 437,290 | 418,540 |
| 7,220 | 7,240 | 825,890 | 795,890 | 647,750 | 617,750 | 587,750 | 557,750 | 527,750 | 497,750 | 467,750 | 439,840 | 421,090 |
| 7,240 | 7,260 | 830,330 | 800,330 | 651,830 | 621,830 | 591,830 | 561,830 | 531,830 | 501,830 | 471,830 | 442,390 | 423,640 |
| 7,260 | 7,280 | 834,770 | 804,770 | 655,910 | 625,910 | 595,910 | 565,910 | 535,910 | 505,910 | 475,910 | 445,910 | 426,190 |
| 7,280 | 7,300 | 839,210 | 809,210 | 659,990 | 629,990 | 599,990 | 569,990 | 539,990 | 509,990 | 479,990 | 449,990 | 428,740 |
| 7,300 | 7,320 | 843,650 | 813,650 | 664,070 | 634,070 | 604,070 | 574,070 | 544,070 | 514,070 | 484,070 | 454,070 | 431,290 |
| 7,320 | 7,340 | 848,090 | 818,090 | 668,150 | 638,150 | 608,150 | 578,150 | 548,150 | 518,150 | 488,150 | 458,150 | 433,840 |
| 7,340 | 7,360 | 852,530 | 822,530 | 672,230 | 642,230 | 612,230 | 582,230 | 552,230 | 522,230 | 492,230 | 462,230 | 436,390 |
| 7,360 | 7,380 | 856,970 | 826,970 | 676,310 | 646,310 | 616,310 | 586,310 | 556,310 | 526,310 | 496,310 | 466,310 | 438,940 |
| 7,380 | 7,400 | 861,410 | 831,410 | 680,390 | 650,390 | 620,390 | 590,390 | 560,390 | 530,390 | 500,390 | 470,390 | 441,490 |
| 7,400 | 7,420 | 865,850 | 835,850 | 684,470 | 654,470 | 624,470 | 594,470 | 564,470 | 534,470 | 504,470 | 474,470 | 444,470 |
| 7,420 | 7,440 | 870,290 | 840,290 | 688,550 | 658,550 | 628,550 | 598,550 | 568,550 | 538,550 | 508,550 | 478,550 | 448,550 |
| 7,440 | 7,460 | 874,730 | 844,730 | 692,630 | 662,630 | 632,630 | 602,630 | 572,630 | 542,630 | 512,630 | 482,630 | 452,630 |
| 7,460 | 7,480 | 879,170 | 849,170 | 696,710 | 666,710 | 636,710 | 606,710 | 576,710 | 546,710 | 516,710 | 486,710 | 456,710 |
| 7,480 | 7,500 | 883,610 | 853,610 | 700,790 | 670,790 | 640,790 | 610,790 | 580,790 | 550,790 | 520,790 | 490,790 | 460,790 |
| 7,500 | 7,520 | 888,050 | 858,050 | 704,870 | 674,870 | 644,870 | 614,870 | 584,870 | 554,870 | 524,870 | 494,870 | 464,870 |
| 7,520 | 7,540 | 892,490 | 862,490 | 708,950 | 678,950 | 648,950 | 618,950 | 588,950 | 558,950 | 528,950 | 498,950 | 468,950 |
| 7,540 | 7,560 | 896,930 | 866,930 | 713,030 | 683,030 | 653,030 | 623,030 | 593,030 | 563,030 | 533,030 | 503,030 | 473,030 |
| 7,560 | 7,580 | 901,370 | 871,370 | 717,110 | 687,110 | 657,110 | 627,110 | 597,110 | 567,110 | 537,110 | 507,110 | 477,110 |
| 7,580 | 7,600 | 905,810 | 875,810 | 721,190 | 691,190 | 661,190 | 631,190 | 601,190 | 571,190 | 541,190 | 511,190 | 481,190 |
| 7,600 | 7,620 | 910,250 | 880,250 | 725,270 | 695,270 | 665,270 | 635,270 | 605,270 | 575,270 | 545,270 | 515,270 | 485,270 |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 7,620 | 7,640 | 914,690 | 884,690 | 729,350 | 699,350 | 669,350 | 639,350 | 609,350 | 579,350 | 549,350 | 519,350 | 489,350 |
| 7,640 | 7,660 | 919,130 | 889,130 | 733,430 | 703,430 | 673,430 | 643,430 | 613,430 | 583,430 | 553,430 | 523,430 | 493,430 |
| 7,660 | 7,680 | 923,570 | 893,570 | 737,510 | 707,510 | 677,510 | 647,510 | 617,510 | 587,510 | 557,510 | 527,510 | 497,510 |
| 7,680 | 7,700 | 928,010 | 898,010 | 741,590 | 711,590 | 681,590 | 651,590 | 621,590 | 591,590 | 561,590 | 531,590 | 501,590 |
| 7,700 | 7,720 | 932,450 | 902,450 | 745,670 | 715,670 | 685,670 | 655,670 | 625,670 | 595,670 | 565,670 | 535,670 | 505,670 |
| 7,720 | 7,740 | 936,890 | 906,890 | 749,750 | 719,750 | 689,750 | 659,750 | 629,750 | 599,750 | 569,750 | 539,750 | 509,750 |
| 7,740 | 7,760 | 941,330 | 911,330 | 753,830 | 723,830 | 693,830 | 663,830 | 633,830 | 603,830 | 573,830 | 543,830 | 513,830 |
| 7,760 | 7,780 | 945,770 | 915,770 | 757,910 | 727,910 | 697,910 | 667,910 | 637,910 | 607,910 | 577,910 | 547,910 | 517,910 |
| 7,780 | 7,800 | 950,210 | 920,210 | 761,990 | 731,990 | 701,990 | 671,990 | 641,990 | 611,990 | 581,990 | 551,990 | 521,990 |
| 7,800 | 7,820 | 954,650 | 924,650 | 766,070 | 736,070 | 706,070 | 676,070 | 646,070 | 616,070 | 586,070 | 556,070 | 526,070 |
| 7,820 | 7,840 | 959,090 | 929,090 | 770,150 | 740,150 | 710,150 | 680,150 | 650,150 | 620,150 | 590,150 | 560,150 | 530,150 |
| 7,840 | 7,860 | 963,530 | 933,530 | 774,230 | 744,230 | 714,230 | 684,230 | 654,230 | 624,230 | 594,230 | 564,230 | 534,230 |
| 7,860 | 7,880 | 967,970 | 937,970 | 778,310 | 748,310 | 718,310 | 688,310 | 658,310 | 628,310 | 598,310 | 568,310 | 538,310 |
| 7,880 | 7,900 | 972,410 | 942,410 | 782,390 | 752,390 | 722,390 | 692,390 | 662,390 | 632,390 | 602,390 | 572,390 | 542,390 |
| 7,900 | 7,920 | 976,850 | 946,850 | 786,470 | 756,470 | 726,470 | 696,470 | 666,470 | 636,470 | 606,470 | 576,470 | 546,470 |
| 7,920 | 7,940 | 981,290 | 951,290 | 790,550 | 760,550 | 730,550 | 700,550 | 670,550 | 640,550 | 610,550 | 580,550 | 550,550 |
| 7,940 | 7,960 | 985,730 | 955,730 | 794,630 | 764,630 | 734,630 | 704,630 | 674,630 | 644,630 | 614,630 | 584,630 | 554,630 |
| 7,960 | 7,980 | 990,170 | 960,170 | 798,710 | 768,710 | 738,710 | 708,710 | 678,710 | 648,710 | 618,710 | 588,710 | 558,710 |
| 7,980 | 8,000 | 994,610 | 964,610 | 802,790 | 772,790 | 742,790 | 712,790 | 682,790 | 652,790 | 622,790 | 592,790 | 562,790 |
| 8,000 | 8,020 | 999,050 | 969,050 | 806,870 | 776,870 | 746,870 | 716,870 | 686,870 | 656,870 | 626,870 | 596,870 | 566,870 |
| 8,020 | 8,040 | 1,003,490 | 973,490 | 810,950 | 780,950 | 750,950 | 720,950 | 690,950 | 660,950 | 630,950 | 600,950 | 570,950 |
| 8,040 | 8,060 | 1,007,930 | 977,930 | 815,030 | 785,030 | 755,030 | 725,030 | 695,030 | 665,030 | 635,030 | 605,030 | 575,030 |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 8,060 | 8,080 | 1,012,370 | 982,370 | 819,110 | 789,110 | 759,110 | 729,110 | 699,110 | 669,110 | 639,110 | 609,110 | 579,110 |
| 8,080 | 8,100 | 1,016,810 | 986,810 | 823,190 | 793,190 | 763,190 | 733,190 | 703,190 | 673,190 | 643,190 | 613,190 | 583,190 |
| 8,100 | 8,120 | 1,021,250 | 991,250 | 827,270 | 797,270 | 767,270 | 737,270 | 707,270 | 677,270 | 647,270 | 617,270 | 587,270 |
| 8,120 | 8,140 | 1,025,690 | 995,690 | 831,350 | 801,350 | 771,350 | 741,350 | 711,350 | 681,350 | 651,350 | 621,350 | 591,350 |
| 8,140 | 8,160 | 1,030,130 | 1,000,130 | 835,430 | 805,430 | 775,430 | 745,430 | 715,430 | 685,430 | 655,430 | 625,430 | 595,430 |
| 8,160 | 8,180 | 1,034,570 | 1,004,570 | 839,510 | 809,510 | 779,510 | 749,510 | 719,510 | 689,510 | 659,510 | 629,510 | 599,510 |
| 8,180 | 8,200 | 1,039,010 | 1,009,010 | 843,590 | 813,590 | 783,590 | 753,590 | 723,590 | 693,590 | 663,590 | 633,590 | 603,590 |
| 8,200 | 8,220 | 1,043,450 | 1,013,450 | 847,670 | 817,670 | 787,670 | 757,670 | 727,670 | 697,670 | 667,670 | 637,670 | 607,670 |
| 8,220 | 8,240 | 1,047,890 | 1,017,890 | 851,750 | 821,750 | 791,750 | 761,750 | 731,750 | 701,750 | 671,750 | 641,750 | 611,750 |
| 8,240 | 8,260 | 1,052,330 | 1,022,330 | 855,830 | 825,830 | 795,830 | 765,830 | 735,830 | 705,830 | 675,830 | 645,830 | 615,830 |
| 8,260 | 8,280 | 1,056,770 | 1,026,770 | 859,910 | 829,910 | 799,910 | 769,910 | 739,910 | 709,910 | 679,910 | 649,910 | 619,910 |
| 8,280 | 8,300 | 1,061,210 | 1,031,210 | 863,990 | 833,990 | 803,990 | 773,990 | 743,990 | 713,990 | 683,990 | 653,990 | 623,990 |
| 8,300 | 8,320 | 1,065,650 | 1,035,650 | 868,070 | 838,070 | 808,070 | 778,070 | 748,070 | 718,070 | 688,070 | 658,070 | 628,070 |
| 8,320 | 8,340 | 1,070,090 | 1,040,090 | 872,150 | 842,150 | 812,150 | 782,150 | 752,150 | 722,150 | 692,150 | 662,150 | 632,150 |
| 8,340 | 8,360 | 1,074,530 | 1,044,530 | 876,230 | 846,230 | 816,230 | 786,230 | 756,230 | 726,230 | 696,230 | 666,230 | 636,230 |
| 8,360 | 8,380 | 1,078,970 | 1,048,970 | 880,310 | 850,310 | 820,310 | 790,310 | 760,310 | 730,310 | 700,310 | 670,310 | 640,310 |
| 8,380 | 8,400 | 1,083,410 | 1,053,410 | 884,390 | 854,390 | 824,390 | 794,390 | 764,390 | 734,390 | 704,390 | 674,390 | 644,390 |
| 8,400 | 8,420 | 1,087,850 | 1,057,850 | 888,470 | 858,470 | 828,470 | 798,470 | 768,470 | 738,470 | 708,470 | 678,470 | 648,470 |
| 8,420 | 8,440 | 1,092,290 | 1,062,290 | 892,550 | 862,550 | 832,550 | 802,550 | 772,550 | 742,550 | 712,550 | 682,550 | 652,550 |
| 8,440 | 8,460 | 1,096,730 | 1,066,730 | 896,630 | 866,630 | 836,630 | 806,630 | 776,630 | 746,630 | 716,630 | 686,630 | 656,630 |
| 8,460 | 8,480 | 1,101,170 | 1,071,170 | 900,710 | 870,710 | 840,710 | 810,710 | 780,710 | 750,710 | 720,710 | 690,710 | 660,710 |
| 8,480 | 8,500 | 1,105,610 | 1,075,610 | 904,790 | 874,790 | 844,790 | 814,790 | 784,790 | 754,790 | 724,790 | 694,790 | 664,790 |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 8,500 | 8,520 | 1,110,050 | 1,080,050 | 908,870 | 878,870 | 848,870 | 818,870 | 788,870 | 758,870 | 728,870 | 698,870 | 668,870 |
| 8,520 | 8,540 | 1,114,490 | 1,084,490 | 912,950 | 882,950 | 852,950 | 822,950 | 792,950 | 762,950 | 732,950 | 702,950 | 672,950 |
| 8,540 | 8,560 | 1,118,930 | 1,088,930 | 917,030 | 887,030 | 857,030 | 827,030 | 797,030 | 767,030 | 737,030 | 707,030 | 677,030 |
| 8,560 | 8,580 | 1,123,370 | 1,093,370 | 921,110 | 891,110 | 861,110 | 831,110 | 801,110 | 771,110 | 741,110 | 711,110 | 681,110 |
| 8,580 | 8,600 | 1,127,810 | 1,097,810 | 925,190 | 895,190 | 865,190 | 835,190 | 805,190 | 775,190 | 745,190 | 715,190 | 685,190 |
| 8,600 | 8,620 | 1,132,250 | 1,102,250 | 929,270 | 899,270 | 869,270 | 839,270 | 809,270 | 779,270 | 749,270 | 719,270 | 689,270 |
| 8,620 | 8,640 | 1,136,690 | 1,106,690 | 933,350 | 903,350 | 873,350 | 843,350 | 813,350 | 783,350 | 753,350 | 723,350 | 693,350 |
| 8,640 | 8,660 | 1,141,130 | 1,111,130 | 937,430 | 907,430 | 877,430 | 847,430 | 817,430 | 787,430 | 757,430 | 727,430 | 697,430 |
| 8,660 | 8,680 | 1,145,570 | 1,115,570 | 941,510 | 911,510 | 881,510 | 851,510 | 821,510 | 791,510 | 761,510 | 731,510 | 701,510 |
| 8,680 | 8,700 | 1,150,010 | 1,120,010 | 945,590 | 915,590 | 885,590 | 855,590 | 825,590 | 795,590 | 765,590 | 735,590 | 705,590 |
| 8,700 | 8,720 | 1,154,450 | 1,124,450 | 949,670 | 919,670 | 889,670 | 859,670 | 829,670 | 799,670 | 769,670 | 739,670 | 709,670 |
| 8,720 | 8,740 | 1,158,890 | 1,128,890 | 953,750 | 923,750 | 893,750 | 863,750 | 833,750 | 803,750 | 773,750 | 743,750 | 713,750 |
| 8,740 | 8,760 | 1,163,330 | 1,133,330 | 957,830 | 927,830 | 897,830 | 867,830 | 837,830 | 807,830 | 777,830 | 747,830 | 717,830 |
| 8,760 | 8,780 | 1,167,770 | 1,137,770 | 961,910 | 931,910 | 901,910 | 871,910 | 841,910 | 811,910 | 781,910 | 751,910 | 721,910 |
| 8,780 | 8,800 | 1,172,210 | 1,142,210 | 965,990 | 935,990 | 905,990 | 875,990 | 845,990 | 815,990 | 785,990 | 755,990 | 725,990 |
| 8,800 | 8,820 | 1,176,650 | 1,146,650 | 970,070 | 940,070 | 910,070 | 880,070 | 850,070 | 820,070 | 790,070 | 760,070 | 730,070 |
| 8,820 | 8,840 | 1,181,090 | 1,151,090 | 974,150 | 944,150 | 914,150 | 884,150 | 854,150 | 824,150 | 794,150 | 764,150 | 734,150 |
| 8,840 | 8,860 | 1,185,530 | 1,155,530 | 978,230 | 948,230 | 918,230 | 888,230 | 858,230 | 828,230 | 798,230 | 768,230 | 738,230 |
| 8,860 | 8,880 | 1,189,970 | 1,159,970 | 982,310 | 952,310 | 922,310 | 892,310 | 862,310 | 832,310 | 802,310 | 772,310 | 742,310 |
| 8,880 | 8,900 | 1,194,410 | 1,164,410 | 986,390 | 956,390 | 926,390 | 896,390 | 866,390 | 836,390 | 806,390 | 776,390 | 746,390 |
| 8,900 | 8,920 | 1,198,850 | 1,168,850 | 990,470 | 960,470 | 930,470 | 900,470 | 870,470 | 840,470 | 810,470 | 780,470 | 750,470 |
| 8,920 | 8,940 | 1,203,290 | 1,173,290 | 994,550 | 964,550 | 934,550 | 904,550 | 874,550 | 844,550 | 814,550 | 784,550 | 754,550 |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 8,940 | 8,960 | 1,207,730 | 1,177,730 | 998,630 | 968,630 | 938,630 | 908,630 | 878,630 | 848,630 | 818,630 | 788,630 | 758,630 |
| 8,960 | 8,980 | 1,212,170 | 1,182,170 | 1,002,710 | 972,710 | 942,710 | 912,710 | 882,710 | 852,710 | 822,710 | 792,710 | 762,710 |
| 8,980 | 9,000 | 1,216,610 | 1,186,610 | 1,006,790 | 976,790 | 946,790 | 916,790 | 886,790 | 856,790 | 826,790 | 796,790 | 766,790 |
| 9,000 | 9,020 | 1,221,050 | 1,191,050 | 1,010,870 | 980,870 | 950,870 | 920,870 | 890,870 | 860,870 | 830,870 | 800,870 | 770,870 |
| 9,020 | 9,040 | 1,225,490 | 1,195,490 | 1,014,950 | 984,950 | 954,950 | 924,950 | 894,950 | 864,950 | 834,950 | 804,950 | 774,950 |
| 9,040 | 9,060 | 1,229,930 | 1,199,930 | 1,019,030 | 989,030 | 959,030 | 929,030 | 899,030 | 869,030 | 839,030 | 809,030 | 779,030 |
| 9,060 | 9,080 | 1,234,370 | 1,204,370 | 1,023,110 | 993,110 | 963,110 | 933,110 | 903,110 | 873,110 | 843,110 | 813,110 | 783,110 |
| 9,080 | 9,100 | 1,238,810 | 1,208,810 | 1,027,190 | 997,190 | 967,190 | 937,190 | 907,190 | 877,190 | 847,190 | 817,190 | 787,190 |
| 9,100 | 9,120 | 1,243,250 | 1,213,250 | 1,031,270 | 1,001,270 | 971,270 | 941,270 | 911,270 | 881,270 | 851,270 | 821,270 | 791,270 |
| 9,120 | 9,140 | 1,247,690 | 1,217,690 | 1,035,350 | 1,005,350 | 975,350 | 945,350 | 915,350 | 885,350 | 855,350 | 825,350 | 795,350 |
| 9,140 | 9,160 | 1,252,130 | 1,222,130 | 1,039,430 | 1,009,430 | 979,430 | 949,430 | 919,430 | 889,430 | 859,430 | 829,430 | 799,430 |
| 9,160 | 9,180 | 1,256,570 | 1,226,570 | 1,043,510 | 1,013,510 | 983,510 | 953,510 | 923,510 | 893,510 | 863,510 | 833,510 | 803,510 |
| 9,180 | 9,200 | 1,261,010 | 1,231,010 | 1,047,590 | 1,017,590 | 987,590 | 957,590 | 927,590 | 897,590 | 867,590 | 837,590 | 807,590 |
| 9,200 | 9,220 | 1,265,450 | 1,235,450 | 1,051,670 | 1,021,670 | 991,670 | 961,670 | 931,670 | 901,670 | 871,670 | 841,670 | 811,670 |
| 9,220 | 9,240 | 1,269,890 | 1,239,890 | 1,055,750 | 1,025,750 | 995,750 | 965,750 | 935,750 | 905,750 | 875,750 | 845,750 | 815,750 |
| 9,240 | 9,260 | 1,274,330 | 1,244,330 | 1,059,830 | 1,029,830 | 999,830 | 969,830 | 939,830 | 909,830 | 879,830 | 849,830 | 819,830 |
| 9,260 | 9,280 | 1,278,770 | 1,248,770 | 1,063,910 | 1,033,910 | 1,003,910 | 973,910 | 943,910 | 913,910 | 883,910 | 853,910 | 823,910 |
| 9,280 | 9,300 | 1,283,210 | 1,253,210 | 1,067,990 | 1,037,990 | 1,007,990 | 977,990 | 947,990 | 917,990 | 887,990 | 857,990 | 827,990 |
| 9,300 | 9,320 | 1,289,630 | 1,257,650 | 1,072,070 | 1,042,070 | 1,012,070 | 982,070 | 952,070 | 922,070 | 892,070 | 862,070 | 832,070 |
| 9,320 | 9,340 | 1,296,100 | 1,262,090 | 1,076,150 | 1,046,150 | 1,016,150 | 986,150 | 956,150 | 926,150 | 896,150 | 866,150 | 836,150 |
| 9,340 | 9,360 | 1,302,580 | 1,266,530 | 1,080,230 | 1,050,230 | 1,020,230 | 990,230 | 960,230 | 930,230 | 900,230 | 870,230 | 840,230 |
| 9,360 | 9,380 | 1,309,050 | 1,270,970 | 1,084,310 | 1,054,310 | 1,024,310 | 994,310 | 964,310 | 934,310 | 904,310 | 874,310 | 844,310 |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 9,380 | 9,400 | 1,315,530 | 1,275,410 | 1,088,390 | 1,058,390 | 1,028,390 | 998,390 | 968,390 | 938,390 | 908,390 | 878,390 | 848,390 |
| 9,400 | 9,420 | 1,322,000 | 1,279,850 | 1,092,470 | 1,062,470 | 1,032,470 | 1,002,470 | 972,470 | 942,470 | 912,470 | 882,470 | 852,470 |
| 9,420 | 9,440 | 1,328,480 | 1,284,730 | 1,096,550 | 1,066,550 | 1,036,550 | 1,006,550 | 976,550 | 946,550 | 916,550 | 886,550 | 856,550 |
| 9,440 | 9,460 | 1,334,950 | 1,291,200 | 1,100,630 | 1,070,630 | 1,040,630 | 1,010,630 | 980,630 | 950,630 | 920,630 | 890,630 | 860,630 |
| 9,460 | 9,480 | 1,341,430 | 1,297,680 | 1,104,710 | 1,074,710 | 1,044,710 | 1,014,710 | 984,710 | 954,710 | 924,710 | 894,710 | 864,710 |
| 9,480 | 9,500 | 1,347,900 | 1,304,150 | 1,108,790 | 1,078,790 | 1,048,790 | 1,018,790 | 988,790 | 958,790 | 928,790 | 898,790 | 868,790 |
| 9,500 | 9,520 | 1,354,380 | 1,310,630 | 1,112,870 | 1,082,870 | 1,052,870 | 1,022,870 | 992,870 | 962,870 | 932,870 | 902,870 | 872,870 |
| 9,520 | 9,540 | 1,360,850 | 1,317,100 | 1,116,950 | 1,086,950 | 1,056,950 | 1,026,950 | 996,950 | 966,950 | 936,950 | 906,950 | 876,950 |
| 9,540 | 9,560 | 1,367,330 | 1,323,580 | 1,121,030 | 1,091,030 | 1,061,030 | 1,031,030 | 1,001,030 | 971,030 | 941,030 | 911,030 | 881,030 |
| 9,560 | 9,580 | 1,373,800 | 1,330,050 | 1,125,110 | 1,095,110 | 1,065,110 | 1,035,110 | 1,005,110 | 975,110 | 945,110 | 915,110 | 885,110 |
| 9,580 | 9,600 | 1,380,280 | 1,336,530 | 1,129,190 | 1,099,190 | 1,069,190 | 1,039,190 | 1,009,190 | 979,190 | 949,190 | 919,190 | 889,190 |
| 9,600 | 9,620 | 1,386,750 | 1,343,000 | 1,133,270 | 1,103,270 | 1,073,270 | 1,043,270 | 1,013,270 | 983,270 | 953,270 | 923,270 | 893,270 |
| 9,620 | 9,640 | 1,393,230 | 1,349,480 | 1,137,350 | 1,107,350 | 1,077,350 | 1,047,350 | 1,017,350 | 987,350 | 957,350 | 927,350 | 897,350 |
| 9,640 | 9,660 | 1,399,700 | 1,355,950 | 1,141,430 | 1,111,430 | 1,081,430 | 1,051,430 | 1,021,430 | 991,430 | 961,430 | 931,430 | 901,430 |
| 9,660 | 9,680 | 1,406,180 | 1,362,430 | 1,145,510 | 1,115,510 | 1,085,510 | 1,055,510 | 1,025,510 | 995,510 | 965,510 | 935,510 | 905,510 |
| 9,680 | 9,700 | 1,412,650 | 1,368,900 | 1,149,590 | 1,119,590 | 1,089,590 | 1,059,590 | 1,029,590 | 999,590 | 969,590 | 939,590 | 909,590 |
| 9,700 | 9,720 | 1,419,130 | 1,375,380 | 1,153,670 | 1,123,670 | 1,093,670 | 1,063,670 | 1,033,670 | 1,003,670 | 973,670 | 943,670 | 913,670 |
| 9,720 | 9,740 | 1,425,600 | 1,381,850 | 1,157,750 | 1,127,750 | 1,097,750 | 1,067,750 | 1,037,750 | 1,007,750 | 977,750 | 947,750 | 917,750 |
| 9,740 | 9,760 | 1,432,080 | 1,388,330 | 1,161,830 | 1,131,830 | 1,101,830 | 1,071,830 | 1,041,830 | 1,011,830 | 981,830 | 951,830 | 921,830 |
| 9,760 | 9,780 | 1,438,550 | 1,394,800 | 1,165,910 | 1,135,910 | 1,105,910 | 1,075,910 | 1,045,910 | 1,015,910 | 985,910 | 955,910 | 925,910 |
| 9,780 | 9,800 | 1,445,030 | 1,401,280 | 1,169,990 | 1,139,990 | 1,109,990 | 1,079,990 | 1,049,990 | 1,019,990 | 989,990 | 959,990 | 929,990 |
| 9,800 | 9,820 | 1,451,500 | 1,407,750 | 1,174,070 | 1,144,070 | 1,114,070 | 1,084,070 | 1,054,070 | 1,024,070 | 994,070 | 964,070 | 934,070 |

(단위 : 원)

| 월급여액(천원) [비과세 및 학자금 제외] | | 공제대상가족의 수 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 9,820 | 9,840 | 1,457,980 | 1,414,230 | 1,178,150 | 1,148,150 | 1,118,150 | 1,088,150 | 1,058,150 | 1,028,150 | 998,150 | 968,150 | 938,150 |
| 9,840 | 9,860 | 1,464,450 | 1,420,700 | 1,182,230 | 1,152,230 | 1,122,230 | 1,092,230 | 1,062,230 | 1,032,230 | 1,002,230 | 972,230 | 942,230 |
| 9,860 | 9,880 | 1,470,930 | 1,427,180 | 1,186,310 | 1,156,310 | 1,126,310 | 1,096,310 | 1,066,310 | 1,036,310 | 1,006,310 | 976,310 | 946,310 |
| 9,880 | 9,900 | 1,477,400 | 1,433,650 | 1,190,390 | 1,160,390 | 1,130,390 | 1,100,390 | 1,070,390 | 1,040,390 | 1,010,390 | 980,390 | 950,390 |
| 9,900 | 9,920 | 1,483,880 | 1,440,130 | 1,194,470 | 1,164,470 | 1,134,470 | 1,104,470 | 1,074,470 | 1,044,470 | 1,014,470 | 984,470 | 954,470 |
| 9,920 | 9,940 | 1,490,350 | 1,446,600 | 1,198,550 | 1,168,550 | 1,138,550 | 1,108,550 | 1,078,550 | 1,048,550 | 1,018,550 | 988,550 | 958,550 |
| 9,940 | 9,960 | 1,496,830 | 1,453,080 | 1,202,630 | 1,172,630 | 1,142,630 | 1,112,630 | 1,082,630 | 1,052,630 | 1,022,630 | 992,630 | 962,630 |
| 9,960 | 9,980 | 1,503,300 | 1,459,550 | 1,206,710 | 1,176,710 | 1,146,710 | 1,116,710 | 1,086,710 | 1,056,710 | 1,026,710 | 996,710 | 966,710 |
| 9,980 | 10,000 | 1,509,780 | 1,466,030 | 1,210,790 | 1,180,790 | 1,150,790 | 1,120,790 | 1,090,790 | 1,060,790 | 1,030,790 | 1,000,790 | 970,790 |
| 10,000천원 | | 1,513,020 | 1,469,270 | 1,212,830 | 1,182,830 | 1,152,830 | 1,122,830 | 1,092,830 | 1,062,830 | 1,032,830 | 1,002,830 | 972,830 |
| 10,000천원 초과 28,000천원 이하 | | (10,000,000원인 경우의 해당 세액) + (10,000,000원을 초과하는 금액 중 95%를 곱한 금액의 35% 상당액) | | | | | | | | | | |
| 28,000천원 초과 | | (10,000,000원인 경우의 해당세액) + (5,985,000원)+ (28,000,000원을 초과하는 금액 중 95%를 곱한 금액의 38% 상당액) | | | | | | | | | | |