[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)										