

[별표 2] <개정 2015.6.30.>

근로소득 간이세액표(제189조제1항 관련)

주: 1. 이 간이세액표의 해당 세액은 종전의 소득세법(법률 제13282호 소득세법 일부개정법률로 개정되기 전의 것을 말한다)에 따른 근로소득공제, 기본공제, 특별소득공제 및 특별세액공제 중 일부, 연금보험료공제, 근로소득세액공제 및 세율을 반영하여 계산한 금액임. 이 경우 "특별소득공제 및 특별세액공제 중 일부"는 다음의 계산식에 따라 계산한 금액을 소득공제하여 반영한 것임.

| 총급여액                        | 공제대상가족의 수가 1명인 경우                                  | 공제대상가족의 수가 2명인 경우                                  | 공제대상가족의 수가 3명 이상인 경우                               |                                |
|-----------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|--------------------------------|
| 3,000만원 이하                  | 310만원+연간 총급여액의 4%                                  | 360만원+연간 총급여액의 4%                                  | 500만원+연간 총급여액의 7%                                  | +연간 총급여액 중 4천 만 원을 초과하는 금액의 4% |
| 3,000만원 초과<br>4,500만원 이하    | 310만원+연간 총급여액의 4%<br>- 연간 총급여액 중 3천만원을 초과하는 금액의 5% | 360만원+연간 총급여액의 4%<br>- 연간 총급여액 중 3천만원을 초과하는 금액의 5% | 500만원+연간 총급여액의 7%<br>- 연간 총급여액 중 3천만원을 초과하는 금액의 5% |                                |
| 4,500만원 초과<br>7,000만원 이하    | 310만원+연간 총급여액의 1.5%                                | 360만원+연간 총급여액의 2%                                  | 500만원+연간 총급여액의 5%                                  |                                |
| 7,000만원 초과<br>1억 2,000만원 이하 | 310만원+연간 총급여액의 0.5%                                | 360만원+연간 총급여액의 1%                                  | 500만원+연간 총급여액의 3%                                  |                                |

2. 공제대상가족의 수를 산정할 때 본인 및 배우자도 각각 1명으로 보아 계산함.

3. 자녀세액공제 적용 방법

가. 공제대상가족 중 20세 이하 자녀가 있는 경우의 세액은 다음 "나"의 계산식에 따른 공제대상가족의 수에 해당하는 금액으로 함.

나. 자녀세액공제 적용 시 공제대상가족의 수 = 실제 공제대상가족의 수 + 20세 이하 자녀의 수

< 적용사례 >

1) 공제대상가족의 수가 3명(20세 이하 자녀가 1명)인 경우에는 "4"의 세액을 적용함.

2) 공제대상가족의 수가 4명(20세 이하 자녀가 2명)인 경우에는 "6"의 세액을 적용함.

3) 공제대상가족의 수가 5명(20세 이하 자녀가 3명)인 경우에는 "8"의 세액을 적용함.

4. 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

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

(단위: 원)

[illegible]

(단위: 원)

[illegible]

(단위: 원)

[illegible]

(단위: 원)

[illegible]

(단위: 원)

[illegible]

(단위: 원)

[illegible]

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |        |       |   |   |   |   |   |   |    |    |
|-------------------------------|-------|-----------|--------|-------|---|---|---|---|---|---|----|----|
|                               |       | 1         | 2      | 3     | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1,590                         | 1,600 | 10,780    | 6,280  | —     | — | — | — | — | — | — | —  | —  |
| 1,600                         | 1,610 | 10,980    | 6,480  | —     | — | — | — | — | — | — | —  | —  |
| 1,610                         | 1,620 | 11,190    | 6,690  | —     | — | — | — | — | — | — | —  | —  |
| 1,620                         | 1,630 | 11,400    | 6,900  | —     | — | — | — | — | — | — | —  | —  |
| 1,630                         | 1,640 | 11,600    | 7,100  | —     | — | — | — | — | — | — | —  | —  |
| 1,640                         | 1,650 | 11,810    | 7,310  | —     | — | — | — | — | — | — | —  | —  |
| 1,650                         | 1,660 | 12,020    | 7,520  | —     | — | — | — | — | — | — | —  | —  |
| 1,660                         | 1,670 | 12,220    | 7,720  | —     | — | — | — | — | — | — | —  | —  |
| 1,670                         | 1,680 | 12,430    | 7,930  | —     | — | — | — | — | — | — | —  | —  |
| 1,680                         | 1,690 | 12,640    | 8,140  | —     | — | — | — | — | — | — | —  | —  |
| 1,690                         | 1,700 | 12,840    | 8,340  | —     | — | — | — | — | — | — | —  | —  |
| 1,700                         | 1,710 | 13,050    | 8,550  | —     | — | — | — | — | — | — | —  | —  |
| 1,710                         | 1,720 | 13,260    | 8,760  | —     | — | — | — | — | — | — | —  | —  |
| 1,720                         | 1,730 | 13,460    | 8,960  | 1,040 | — | — | — | — | — | — | —  | —  |
| 1,730                         | 1,740 | 13,670    | 9,170  | 1,240 | — | — | — | — | — | — | —  | —  |
| 1,740                         | 1,750 | 13,880    | 9,380  | 1,440 | — | — | — | — | — | — | —  | —  |
| 1,750                         | 1,760 | 14,080    | 9,580  | 1,640 | — | — | — | — | — | — | —  | —  |
| 1,760                         | 1,770 | 14,290    | 9,790  | 1,830 | — | — | — | — | — | — | —  | —  |
| 1,770                         | 1,780 | 14,500    | 10,000 | 2,030 | — | — | — | — | — | — | —  | —  |
| 1,780                         | 1,790 | 14,700    | 10,200 | 2,230 | — | — | — | — | — | — | —  | —  |
| 1,790                         | 1,800 | 14,910    | 10,410 | 2,430 | — | — | — | — | — | — | —  | —  |
| 1,800                         | 1,810 | 15,110    | 10,610 | 2,630 | — | — | — | — | — | — | —  | —  |
| 1,810                         | 1,820 | 15,320    | 10,820 | 2,830 | — | — | — | — | — | — | —  | —  |
| 1,820                         | 1,830 | 15,530    | 11,030 | 3,020 | — | — | — | — | — | — | —  | —  |
| 1,830                         | 1,840 | 15,730    | 11,230 | 3,220 | — | — | — | — | — | — | —  | —  |
| 1,840                         | 1,850 | 15,940    | 11,440 | 3,420 | — | — | — | — | — | — | —  | —  |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |        |       |       |       |   |   |   |   |    |    |
|-------------------------------|-------|-----------|--------|-------|-------|-------|---|---|---|---|----|----|
|                               |       | 1         | 2      | 3     | 4     | 5     | 6 | 7 | 8 | 9 | 10 | 11 |
| 1,850                         | 1,860 | 16,150    | 11,650 | 3,620 | —     | —     | — | — | — | — | —  | —  |
| 1,860                         | 1,870 | 16,350    | 11,850 | 3,820 | —     | —     | — | — | — | — | —  | —  |
| 1,870                         | 1,880 | 16,560    | 12,060 | 4,020 | —     | —     | — | — | — | — | —  | —  |
| 1,880                         | 1,890 | 16,770    | 12,270 | 4,220 | —     | —     | — | — | — | — | —  | —  |
| 1,890                         | 1,900 | 16,970    | 12,470 | 4,410 | 1,040 | —     | — | — | — | — | —  | —  |
| 1,900                         | 1,910 | 17,180    | 12,680 | 4,610 | 1,240 | —     | — | — | — | — | —  | —  |
| 1,910                         | 1,920 | 17,390    | 12,890 | 4,810 | 1,440 | —     | — | — | — | — | —  | —  |
| 1,920                         | 1,930 | 17,590    | 13,090 | 5,010 | 1,630 | —     | — | — | — | — | —  | —  |
| 1,930                         | 1,940 | 17,800    | 13,300 | 5,210 | 1,830 | —     | — | — | — | — | —  | —  |
| 1,940                         | 1,950 | 18,010    | 13,510 | 5,410 | 2,030 | —     | — | — | — | — | —  | —  |
| 1,950                         | 1,960 | 18,210    | 13,710 | 5,600 | 2,230 | —     | — | — | — | — | —  | —  |
| 1,960                         | 1,970 | 18,420    | 13,920 | 5,800 | 2,430 | —     | — | — | — | — | —  | —  |
| 1,970                         | 1,980 | 18,630    | 14,130 | 6,000 | 2,630 | —     | — | — | — | — | —  | —  |
| 1,980                         | 1,990 | 18,880    | 14,330 | 6,200 | 2,820 | —     | — | — | — | — | —  | —  |
| 1,990                         | 2,000 | 19,200    | 14,540 | 6,400 | 3,020 | —     | — | — | — | — | —  | —  |
| 2,000                         | 2,010 | 19,520    | 14,750 | 6,600 | 3,220 | —     | — | — | — | — | —  | —  |
| 2,010                         | 2,020 | 19,850    | 14,950 | 6,800 | 3,420 | —     | — | — | — | — | —  | —  |
| 2,020                         | 2,030 | 20,170    | 15,160 | 6,990 | 3,620 | —     | — | — | — | — | —  | —  |
| 2,030                         | 2,040 | 20,490    | 15,370 | 7,190 | 3,820 | —     | — | — | — | — | —  | —  |
| 2,040                         | 2,050 | 20,810    | 15,570 | 7,390 | 4,020 | —     | — | — | — | — | —  | —  |
| 2,050                         | 2,060 | 21,130    | 15,780 | 7,590 | 4,210 | —     | — | — | — | — | —  | —  |
| 2,060                         | 2,070 | 21,450    | 15,990 | 7,790 | 4,410 | 1,040 | — | — | — | — | —  | —  |
| 2,070                         | 2,080 | 21,770    | 16,190 | 7,990 | 4,610 | 1,240 | — | — | — | — | —  | —  |
| 2,080                         | 2,090 | 22,090    | 16,400 | 8,180 | 4,810 | 1,430 | — | — | — | — | —  | —  |
| 2,090                         | 2,100 | 22,420    | 16,600 | 8,380 | 5,010 | 1,630 | — | — | — | — | —  | —  |
| 2,100                         | 2,110 | 22,740    | 16,810 | 8,580 | 5,210 | 1,830 | — | — | — | — | —  | —  |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |        |        |        |       |       |   |   |   |    |    |
|-------------------------------|-------|-----------|--------|--------|--------|-------|-------|---|---|---|----|----|
|                               |       | 1         | 2      | 3      | 4      | 5     | 6     | 7 | 8 | 9 | 10 | 11 |
| 2,110                         | 2,120 | 23,060    | 17,020 | 8,780  | 5,400  | 2,030 | —     | — | — | — | —  | —  |
| 2,120                         | 2,130 | 23,380    | 17,220 | 8,980  | 5,600  | 2,230 | —     | — | — | — | —  | —  |
| 2,130                         | 2,140 | 23,700    | 17,430 | 9,180  | 5,800  | 2,430 | —     | — | — | — | —  | —  |
| 2,140                         | 2,150 | 24,020    | 17,640 | 9,380  | 6,000  | 2,630 | —     | — | — | — | —  | —  |
| 2,150                         | 2,160 | 24,340    | 17,840 | 9,570  | 6,200  | 2,820 | —     | — | — | — | —  | —  |
| 2,160                         | 2,170 | 24,660    | 18,050 | 9,770  | 6,400  | 3,020 | —     | — | — | — | —  | —  |
| 2,170                         | 2,180 | 24,990    | 18,260 | 9,970  | 6,600  | 3,220 | —     | — | — | — | —  | —  |
| 2,180                         | 2,190 | 25,310    | 18,460 | 10,170 | 6,790  | 3,420 | —     | — | — | — | —  | —  |
| 2,190                         | 2,200 | 25,630    | 18,670 | 10,370 | 6,990  | 3,620 | —     | — | — | — | —  | —  |
| 2,200                         | 2,210 | 25,950    | 18,950 | 10,570 | 7,190  | 3,820 | —     | — | — | — | —  | —  |
| 2,210                         | 2,220 | 26,270    | 19,270 | 10,760 | 7,390  | 4,010 | —     | — | — | — | —  | —  |
| 2,220                         | 2,230 | 26,590    | 19,590 | 10,960 | 7,590  | 4,210 | —     | — | — | — | —  | —  |
| 2,230                         | 2,240 | 26,910    | 19,910 | 11,160 | 7,790  | 4,410 | 1,040 | — | — | — | —  | —  |
| 2,240                         | 2,250 | 27,240    | 20,240 | 11,360 | 7,980  | 4,610 | 1,230 | — | — | — | —  | —  |
| 2,250                         | 2,260 | 27,560    | 20,560 | 11,560 | 8,180  | 4,810 | 1,430 | — | — | — | —  | —  |
| 2,260                         | 2,270 | 27,880    | 20,880 | 11,760 | 8,380  | 5,010 | 1,630 | — | — | — | —  | —  |
| 2,270                         | 2,280 | 28,200    | 21,200 | 11,960 | 8,580  | 5,210 | 1,830 | — | — | — | —  | —  |
| 2,280                         | 2,290 | 28,520    | 21,520 | 12,150 | 8,780  | 5,400 | 2,030 | — | — | — | —  | —  |
| 2,290                         | 2,300 | 28,840    | 21,840 | 12,350 | 8,980  | 5,600 | 2,230 | — | — | — | —  | —  |
| 2,300                         | 2,310 | 29,160    | 22,160 | 12,550 | 9,180  | 5,800 | 2,430 | — | — | — | —  | —  |
| 2,310                         | 2,320 | 29,480    | 22,480 | 12,750 | 9,370  | 6,000 | 2,620 | — | — | — | —  | —  |
| 2,320                         | 2,330 | 29,810    | 22,810 | 12,950 | 9,570  | 6,200 | 2,820 | — | — | — | —  | —  |
| 2,330                         | 2,340 | 30,130    | 23,130 | 13,150 | 9,770  | 6,400 | 3,020 | — | — | — | —  | —  |
| 2,340                         | 2,350 | 30,450    | 23,450 | 13,340 | 9,970  | 6,590 | 3,220 | — | — | — | —  | —  |
| 2,350                         | 2,360 | 30,770    | 23,770 | 13,540 | 10,170 | 6,790 | 3,420 | — | — | — | —  | —  |
| 2,360                         | 2,370 | 31,090    | 24,090 | 13,740 | 10,370 | 6,990 | 3,620 | — | — | — | —  | —  |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |        |        |        |        |       |       |       |   |    |    |
|-------------------------------|-------|-----------|--------|--------|--------|--------|-------|-------|-------|---|----|----|
|                               |       | 1         | 2      | 3      | 4      | 5      | 6     | 7     | 8     | 9 | 10 | 11 |
| 2,370                         | 2,380 | 31,410    | 24,410 | 13,940 | 10,560 | 7,190  | 3,810 | —     | —     | — | —  | —  |
| 2,380                         | 2,390 | 31,970    | 24,730 | 14,140 | 10,760 | 7,390  | 4,010 | —     | —     | — | —  | —  |
| 2,390                         | 2,400 | 32,770    | 25,050 | 14,340 | 10,960 | 7,590  | 4,210 | —     | —     | — | —  | —  |
| 2,400                         | 2,410 | 33,570    | 25,380 | 14,530 | 11,160 | 7,780  | 4,410 | 1,030 | —     | — | —  | —  |
| 2,410                         | 2,420 | 34,380    | 25,700 | 14,730 | 11,360 | 7,980  | 4,610 | 1,230 | —     | — | —  | —  |
| 2,420                         | 2,430 | 35,180    | 26,020 | 14,930 | 11,560 | 8,180  | 4,810 | 1,430 | —     | — | —  | —  |
| 2,430                         | 2,440 | 35,980    | 26,340 | 15,130 | 11,760 | 8,380  | 5,010 | 1,630 | —     | — | —  | —  |
| 2,440                         | 2,450 | 36,790    | 26,660 | 15,330 | 11,950 | 8,580  | 5,200 | 1,830 | —     | — | —  | —  |
| 2,450                         | 2,460 | 37,590    | 26,980 | 15,530 | 12,150 | 8,780  | 5,400 | 2,030 | —     | — | —  | —  |
| 2,460                         | 2,470 | 38,390    | 27,300 | 15,730 | 12,350 | 8,980  | 5,600 | 2,230 | —     | — | —  | —  |
| 2,470                         | 2,480 | 39,200    | 27,630 | 15,920 | 12,550 | 9,170  | 5,800 | 2,420 | —     | — | —  | —  |
| 2,480                         | 2,490 | 40,000    | 27,950 | 16,120 | 12,750 | 9,370  | 6,000 | 2,620 | —     | — | —  | —  |
| 2,490                         | 2,500 | 40,800    | 28,270 | 16,320 | 12,950 | 9,570  | 6,200 | 2,820 | —     | — | —  | —  |
| 2,500                         | 2,510 | 41,630    | 28,600 | 16,530 | 13,150 | 9,780  | 6,400 | 3,030 | —     | — | —  | —  |
| 2,510                         | 2,520 | 42,490    | 28,940 | 16,740 | 13,360 | 9,990  | 6,610 | 3,240 | —     | — | —  | —  |
| 2,520                         | 2,530 | 43,340    | 29,280 | 16,950 | 13,580 | 10,200 | 6,830 | 3,450 | —     | — | —  | —  |
| 2,530                         | 2,540 | 44,200    | 29,630 | 17,160 | 13,790 | 10,410 | 7,040 | 3,660 | —     | — | —  | —  |
| 2,540                         | 2,550 | 45,050    | 29,970 | 17,370 | 14,000 | 10,620 | 7,250 | 3,870 | —     | — | —  | —  |
| 2,550                         | 2,560 | 45,910    | 30,310 | 17,590 | 14,210 | 10,840 | 7,460 | 4,090 | —     | — | —  | —  |
| 2,560                         | 2,570 | 46,770    | 30,650 | 17,800 | 14,420 | 11,050 | 7,670 | 4,300 | —     | — | —  | —  |
| 2,570                         | 2,580 | 47,620    | 31,000 | 18,010 | 14,630 | 11,260 | 7,880 | 4,510 | 1,130 | — | —  | —  |
| 2,580                         | 2,590 | 48,480    | 31,340 | 18,220 | 14,850 | 11,470 | 8,100 | 4,720 | 1,350 | — | —  | —  |
| 2,590                         | 2,600 | 49,330    | 31,830 | 18,430 | 15,060 | 11,680 | 8,310 | 4,930 | 1,560 | — | —  | —  |
| 2,600                         | 2,610 | 50,190    | 32,690 | 18,650 | 15,270 | 11,900 | 8,520 | 5,150 | 1,770 | — | —  | —  |
| 2,610                         | 2,620 | 51,040    | 33,540 | 18,920 | 15,480 | 12,110 | 8,730 | 5,360 | 1,980 | — | —  | —  |
| 2,620                         | 2,630 | 51,900    | 34,400 | 19,250 | 15,690 | 12,320 | 8,940 | 5,570 | 2,190 | — | —  | —  |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |        |        |        |        |        |        |       |       |    |    |
|-------------------------------|-------|-----------|--------|--------|--------|--------|--------|--------|-------|-------|----|----|
|                               |       | 1         | 2      | 3      | 4      | 5      | 6      | 7      | 8     | 9     | 10 | 11 |
| 2,630                         | 2,640 | 52,760    | 35,260 | 19,580 | 15,910 | 12,530 | 9,160  | 5,780  | 2,410 | —     | —  | —  |
| 2,640                         | 2,650 | 53,610    | 36,110 | 19,910 | 16,120 | 12,740 | 9,370  | 5,990  | 2,620 | —     | —  | —  |
| 2,650                         | 2,660 | 54,470    | 36,970 | 20,240 | 16,330 | 12,960 | 9,580  | 6,210  | 2,830 | —     | —  | —  |
| 2,660                         | 2,670 | 55,320    | 37,820 | 20,570 | 16,540 | 13,170 | 9,790  | 6,420  | 3,040 | —     | —  | —  |
| 2,670                         | 2,680 | 56,180    | 38,680 | 20,900 | 16,750 | 13,380 | 10,000 | 6,630  | 3,250 | —     | —  | —  |
| 2,680                         | 2,690 | 57,040    | 39,540 | 21,230 | 16,970 | 13,590 | 10,220 | 6,840  | 3,470 | —     | —  | —  |
| 2,690                         | 2,700 | 57,890    | 40,390 | 21,560 | 17,180 | 13,800 | 10,430 | 7,050  | 3,680 | —     | —  | —  |
| 2,700                         | 2,710 | 58,750    | 41,250 | 21,890 | 17,390 | 14,020 | 10,640 | 7,270  | 3,890 | —     | —  | —  |
| 2,710                         | 2,720 | 59,600    | 42,100 | 22,220 | 17,600 | 14,230 | 10,850 | 7,480  | 4,100 | —     | —  | —  |
| 2,720                         | 2,730 | 60,460    | 42,960 | 22,550 | 17,810 | 14,440 | 11,060 | 7,690  | 4,310 | —     | —  | —  |
| 2,730                         | 2,740 | 61,310    | 43,810 | 22,880 | 18,030 | 14,650 | 11,280 | 7,900  | 4,530 | 1,150 | —  | —  |
| 2,740                         | 2,750 | 62,170    | 44,670 | 23,210 | 18,240 | 14,860 | 11,490 | 8,110  | 4,740 | 1,360 | —  | —  |
| 2,750                         | 2,760 | 63,030    | 45,530 | 23,540 | 18,450 | 15,070 | 11,700 | 8,320  | 4,950 | 1,570 | —  | —  |
| 2,760                         | 2,770 | 63,880    | 46,380 | 23,870 | 18,660 | 15,290 | 11,910 | 8,540  | 5,160 | 1,790 | —  | —  |
| 2,770                         | 2,780 | 64,740    | 47,240 | 24,200 | 18,950 | 15,500 | 12,120 | 8,750  | 5,370 | 2,000 | —  | —  |
| 2,780                         | 2,790 | 65,590    | 48,090 | 24,520 | 19,270 | 15,710 | 12,340 | 8,960  | 5,590 | 2,210 | —  | —  |
| 2,790                         | 2,800 | 66,450    | 48,950 | 24,850 | 19,600 | 15,920 | 12,550 | 9,170  | 5,800 | 2,420 | —  | —  |
| 2,800                         | 2,810 | 67,300    | 49,800 | 25,180 | 19,930 | 16,130 | 12,760 | 9,380  | 6,010 | 2,630 | —  | —  |
| 2,810                         | 2,820 | 68,160    | 50,660 | 25,510 | 20,260 | 16,350 | 12,970 | 9,600  | 6,220 | 2,850 | —  | —  |
| 2,820                         | 2,830 | 69,020    | 51,520 | 25,840 | 20,590 | 16,560 | 13,180 | 9,810  | 6,430 | 3,060 | —  | —  |
| 2,830                         | 2,840 | 69,870    | 52,370 | 26,170 | 20,920 | 16,770 | 13,400 | 10,020 | 6,650 | 3,270 | —  | —  |
| 2,840                         | 2,850 | 70,730    | 53,230 | 26,500 | 21,250 | 16,980 | 13,610 | 10,230 | 6,860 | 3,480 | —  | —  |
| 2,850                         | 2,860 | 71,580    | 54,080 | 26,830 | 21,580 | 17,190 | 13,820 | 10,440 | 7,070 | 3,690 | —  | —  |
| 2,860                         | 2,870 | 72,440    | 54,940 | 27,160 | 21,910 | 17,410 | 14,030 | 10,660 | 7,280 | 3,910 | —  | —  |
| 2,870                         | 2,880 | 73,290    | 55,790 | 27,490 | 22,240 | 17,620 | 14,240 | 10,870 | 7,490 | 4,120 | —  | —  |
| 2,880                         | 2,890 | 74,150    | 56,650 | 27,820 | 22,570 | 17,830 | 14,460 | 11,080 | 7,710 | 4,330 | —  | —  |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |        |        |        |        |        |        |        |        |       |       |
|-------------------------------|-------|-----------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|
|                               |       | 1         | 2      | 3      | 4      | 5      | 6      | 7      | 8      | 9      | 10    | 11    |
| 2,890                         | 2,900 | 75,010    | 57,510 | 28,150 | 22,900 | 18,040 | 14,670 | 11,290 | 7,920  | 4,540  | 1,170 | —     |
| 2,900                         | 2,910 | 75,860    | 58,360 | 28,480 | 23,230 | 18,250 | 14,880 | 11,500 | 8,130  | 4,750  | 1,380 | —     |
| 2,910                         | 2,920 | 76,720    | 59,220 | 28,810 | 23,560 | 18,470 | 15,090 | 11,720 | 8,340  | 4,970  | 1,590 | —     |
| 2,920                         | 2,930 | 77,570    | 60,070 | 29,140 | 23,890 | 18,680 | 15,300 | 11,930 | 8,550  | 5,180  | 1,800 | —     |
| 2,930                         | 2,940 | 78,430    | 60,930 | 29,470 | 24,220 | 18,970 | 15,510 | 12,140 | 8,760  | 5,390  | 2,010 | —     |
| 2,940                         | 2,950 | 79,280    | 61,780 | 29,800 | 24,550 | 19,300 | 15,730 | 12,350 | 8,980  | 5,600  | 2,230 | —     |
| 2,950                         | 2,960 | 80,140    | 62,640 | 30,130 | 24,880 | 19,630 | 15,940 | 12,560 | 9,190  | 5,810  | 2,440 | —     |
| 2,960                         | 2,970 | 81,000    | 63,500 | 30,460 | 25,210 | 19,960 | 16,150 | 12,780 | 9,400  | 6,030  | 2,650 | —     |
| 2,970                         | 2,980 | 81,850    | 64,350 | 30,790 | 25,540 | 20,290 | 16,360 | 12,990 | 9,610  | 6,240  | 2,860 | —     |
| 2,980                         | 2,990 | 82,710    | 65,210 | 31,120 | 25,870 | 20,620 | 16,570 | 13,200 | 9,820  | 6,450  | 3,070 | —     |
| 2,990                         | 3,000 | 83,560    | 66,060 | 31,450 | 26,200 | 20,950 | 16,790 | 13,410 | 10,040 | 6,660  | 3,290 | —     |
| 3,000                         | 3,020 | 84,850    | 67,350 | 32,490 | 26,690 | 21,440 | 17,100 | 13,730 | 10,350 | 6,980  | 3,600 | —     |
| 3,020                         | 3,040 | 86,560    | 69,060 | 34,140 | 27,350 | 22,100 | 17,530 | 14,150 | 10,780 | 7,400  | 4,030 | —     |
| 3,040                         | 3,060 | 88,270    | 70,770 | 35,790 | 28,010 | 22,760 | 17,950 | 14,580 | 11,200 | 7,830  | 4,450 | 1,080 |
| 3,060                         | 3,080 | 89,980    | 72,480 | 37,440 | 28,670 | 23,420 | 18,380 | 15,000 | 11,630 | 8,250  | 4,880 | 1,500 |
| 3,080                         | 3,100 | 91,690    | 74,190 | 39,080 | 29,330 | 24,080 | 18,830 | 15,430 | 12,050 | 8,680  | 5,300 | 1,930 |
| 3,100                         | 3,120 | 93,400    | 75,900 | 40,730 | 29,990 | 24,740 | 19,490 | 15,850 | 12,470 | 9,100  | 5,720 | 2,350 |
| 3,120                         | 3,140 | 95,760    | 77,620 | 42,380 | 30,650 | 25,400 | 20,150 | 16,270 | 12,900 | 9,520  | 6,150 | 2,770 |
| 3,140                         | 3,160 | 98,210    | 79,330 | 44,030 | 31,310 | 26,060 | 20,810 | 16,700 | 13,320 | 9,950  | 6,570 | 3,200 |
| 3,160                         | 3,180 | 100,650   | 81,040 | 45,680 | 32,550 | 26,720 | 21,470 | 17,120 | 13,750 | 10,370 | 7,000 | 3,620 |
| 3,180                         | 3,200 | 103,100   | 82,750 | 47,330 | 34,200 | 27,380 | 22,130 | 17,540 | 14,170 | 10,790 | 7,420 | 4,040 |
| 3,200                         | 3,220 | 105,540   | 84,460 | 48,980 | 35,850 | 28,040 | 22,790 | 17,970 | 14,590 | 11,220 | 7,840 | 4,470 |
| 3,220                         | 3,240 | 107,990   | 86,170 | 50,620 | 37,500 | 28,700 | 23,450 | 18,390 | 15,020 | 11,640 | 8,270 | 4,890 |
| 3,240                         | 3,260 | 110,430   | 87,880 | 52,270 | 39,150 | 29,360 | 24,110 | 18,860 | 15,440 | 12,070 | 8,690 | 5,320 |
| 3,260                         | 3,280 | 112,880   | 89,600 | 53,920 | 40,800 | 30,020 | 24,770 | 19,520 | 15,870 | 12,490 | 9,120 | 5,740 |
| 3,280                         | 3,300 | 115,320   | 91,310 | 55,570 | 42,440 | 30,670 | 25,420 | 20,170 | 16,290 | 12,910 | 9,540 | 6,160 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |         |         |        |        |        |        |        |        |        |        |
|-------------------------------|-------|-----------|---------|---------|--------|--------|--------|--------|--------|--------|--------|--------|
|                               |       | 1         | 2       | 3       | 4      | 5      | 6      | 7      | 8      | 9      | 10     | 11     |
| 3,300                         | 3,320 | 117,770   | 93,020  | 57,220  | 44,090 | 31,330 | 26,080 | 20,830 | 16,710 | 13,340 | 9,960  | 6,590  |
| 3,320                         | 3,340 | 120,210   | 95,210  | 58,870  | 45,740 | 32,620 | 26,740 | 21,490 | 17,140 | 13,760 | 10,390 | 7,010  |
| 3,340                         | 3,360 | 122,660   | 97,660  | 60,440  | 47,320 | 34,190 | 27,370 | 22,120 | 17,540 | 14,170 | 10,790 | 7,420  |
| 3,360                         | 3,380 | 125,100   | 100,100 | 62,010  | 48,880 | 35,760 | 28,000 | 22,750 | 17,950 | 14,570 | 11,200 | 7,820  |
| 3,380                         | 3,400 | 127,550   | 102,550 | 63,570  | 50,450 | 37,320 | 28,630 | 23,380 | 18,350 | 14,970 | 11,600 | 8,220  |
| 3,400                         | 3,420 | 129,990   | 104,990 | 65,140  | 52,010 | 38,890 | 29,250 | 24,000 | 18,750 | 15,370 | 12,000 | 8,620  |
| 3,420                         | 3,440 | 132,440   | 107,440 | 66,700  | 53,580 | 40,450 | 29,880 | 24,630 | 19,380 | 15,780 | 12,400 | 9,030  |
| 3,440                         | 3,460 | 134,880   | 109,880 | 68,270  | 55,140 | 42,020 | 30,500 | 25,250 | 20,000 | 16,180 | 12,800 | 9,430  |
| 3,460                         | 3,480 | 137,330   | 112,330 | 69,830  | 56,710 | 43,580 | 31,130 | 25,880 | 20,630 | 16,580 | 13,210 | 9,830  |
| 3,480                         | 3,500 | 139,770   | 114,770 | 71,400  | 58,270 | 45,150 | 32,020 | 26,510 | 21,260 | 16,980 | 13,610 | 10,230 |
| 3,500                         | 3,520 | 142,220   | 117,220 | 72,960  | 59,840 | 46,710 | 33,590 | 27,130 | 21,880 | 17,390 | 14,010 | 10,640 |
| 3,520                         | 3,540 | 144,660   | 119,660 | 74,530  | 61,400 | 48,280 | 35,150 | 27,760 | 22,510 | 17,790 | 14,410 | 11,040 |
| 3,540                         | 3,560 | 147,110   | 122,110 | 76,090  | 62,960 | 49,840 | 36,710 | 28,380 | 23,130 | 18,190 | 14,820 | 11,440 |
| 3,560                         | 3,580 | 149,550   | 124,550 | 77,650  | 64,530 | 51,400 | 38,280 | 29,010 | 23,760 | 18,590 | 15,220 | 11,840 |
| 3,580                         | 3,600 | 152,000   | 127,000 | 79,220  | 66,090 | 52,970 | 39,840 | 29,630 | 24,380 | 19,130 | 15,620 | 12,250 |
| 3,600                         | 3,620 | 154,440   | 129,440 | 80,780  | 67,660 | 54,530 | 41,410 | 30,260 | 25,010 | 19,760 | 16,020 | 12,650 |
| 3,620                         | 3,640 | 156,890   | 131,890 | 82,350  | 69,220 | 56,100 | 42,970 | 30,890 | 25,640 | 20,390 | 16,420 | 13,050 |
| 3,640                         | 3,660 | 159,330   | 134,330 | 83,910  | 70,790 | 57,660 | 44,540 | 31,510 | 26,260 | 21,010 | 16,830 | 13,450 |
| 3,660                         | 3,680 | 161,780   | 136,780 | 85,480  | 72,350 | 59,230 | 46,100 | 32,980 | 26,890 | 21,640 | 17,230 | 13,850 |
| 3,680                         | 3,700 | 164,220   | 139,220 | 87,040  | 73,920 | 60,790 | 47,670 | 34,540 | 27,510 | 22,260 | 17,630 | 14,260 |
| 3,700                         | 3,720 | 166,670   | 141,670 | 88,610  | 75,480 | 62,360 | 49,230 | 36,110 | 28,140 | 22,890 | 18,030 | 14,660 |
| 3,720                         | 3,740 | 169,110   | 144,110 | 90,170  | 77,050 | 63,920 | 50,800 | 37,670 | 28,770 | 23,520 | 18,440 | 15,060 |
| 3,740                         | 3,760 | 171,560   | 146,560 | 91,730  | 78,610 | 65,480 | 52,360 | 39,230 | 29,390 | 24,140 | 18,890 | 15,460 |
| 3,760                         | 3,780 | 178,920   | 151,090 | 95,250  | 81,630 | 68,510 | 55,380 | 42,260 | 30,600 | 25,350 | 20,100 | 16,240 |
| 3,780                         | 3,800 | 181,590   | 153,740 | 97,700  | 83,350 | 70,220 | 57,100 | 43,970 | 31,290 | 26,040 | 20,790 | 16,680 |
| 3,800                         | 3,820 | 184,260   | 156,400 | 100,140 | 85,060 | 71,930 | 58,810 | 45,680 | 32,560 | 26,720 | 21,470 | 17,120 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |         |         |         |         |         |        |        |        |        |        |
|-------------------------------|-------|-----------|---------|---------|---------|---------|---------|--------|--------|--------|--------|--------|
|                               |       | 1         | 2       | 3       | 4       | 5       | 6       | 7      | 8      | 9      | 10     | 11     |
| 3,820                         | 3,840 | 186,930   | 159,050 | 102,590 | 86,770  | 73,640  | 60,520  | 47,390 | 34,270 | 27,400 | 22,150 | 17,560 |
| 3,840                         | 3,860 | 189,600   | 161,710 | 105,030 | 88,480  | 75,350  | 62,230  | 49,100 | 35,980 | 28,090 | 22,840 | 18,000 |
| 3,860                         | 3,880 | 192,270   | 164,360 | 107,480 | 90,190  | 77,070  | 63,940  | 50,820 | 37,690 | 28,770 | 23,520 | 18,440 |
| 3,880                         | 3,900 | 194,940   | 167,020 | 109,920 | 91,900  | 78,780  | 65,650  | 52,530 | 39,400 | 29,460 | 24,210 | 18,960 |
| 3,900                         | 3,920 | 197,610   | 169,670 | 112,370 | 93,620  | 80,490  | 67,360  | 54,240 | 41,110 | 30,140 | 24,890 | 19,640 |
| 3,920                         | 3,940 | 200,280   | 172,330 | 114,810 | 96,060  | 82,200  | 69,080  | 55,950 | 42,830 | 30,830 | 25,580 | 20,330 |
| 3,940                         | 3,960 | 202,950   | 174,980 | 117,260 | 98,510  | 83,910  | 70,790  | 57,660 | 44,540 | 31,510 | 26,260 | 21,010 |
| 3,960                         | 3,980 | 205,620   | 177,640 | 119,700 | 100,950 | 85,620  | 72,500  | 59,370 | 46,250 | 33,120 | 26,950 | 21,700 |
| 3,980                         | 4,000 | 208,350   | 180,360 | 122,220 | 103,470 | 87,380  | 74,260  | 61,130 | 48,010 | 34,880 | 27,650 | 22,400 |
| 4,000                         | 4,020 | 211,160   | 183,150 | 124,800 | 106,050 | 89,190  | 76,060  | 62,940 | 49,810 | 36,690 | 28,370 | 23,120 |
| 4,020                         | 4,040 | 213,960   | 185,940 | 127,380 | 108,630 | 90,990  | 77,870  | 64,740 | 51,620 | 38,490 | 29,090 | 23,840 |
| 4,040                         | 4,060 | 216,770   | 188,730 | 129,960 | 111,210 | 92,800  | 79,680  | 66,550 | 53,430 | 40,300 | 29,820 | 24,570 |
| 4,060                         | 4,080 | 219,570   | 191,520 | 132,540 | 113,790 | 95,040  | 81,480  | 68,360 | 55,230 | 42,110 | 30,540 | 25,290 |
| 4,080                         | 4,100 | 222,380   | 194,310 | 135,120 | 116,370 | 97,620  | 83,290  | 70,160 | 57,040 | 43,910 | 31,260 | 26,010 |
| 4,100                         | 4,120 | 225,180   | 197,100 | 137,700 | 118,950 | 100,200 | 85,090  | 71,970 | 58,840 | 45,720 | 32,590 | 26,730 |
| 4,120                         | 4,140 | 227,990   | 199,890 | 140,280 | 121,530 | 102,780 | 86,900  | 73,770 | 60,650 | 47,520 | 34,400 | 27,460 |
| 4,140                         | 4,160 | 230,790   | 202,680 | 142,860 | 124,110 | 105,360 | 88,710  | 75,580 | 62,460 | 49,330 | 36,210 | 28,180 |
| 4,160                         | 4,180 | 233,600   | 205,470 | 145,440 | 126,690 | 107,940 | 90,510  | 77,390 | 64,260 | 51,140 | 38,010 | 28,900 |
| 4,180                         | 4,200 | 236,400   | 208,260 | 148,020 | 129,270 | 110,520 | 92,320  | 79,190 | 66,070 | 52,940 | 39,820 | 29,620 |
| 4,200                         | 4,220 | 239,210   | 211,050 | 150,600 | 131,850 | 113,100 | 94,350  | 81,000 | 67,870 | 54,750 | 41,620 | 30,350 |
| 4,220                         | 4,240 | 242,010   | 213,840 | 153,180 | 134,430 | 115,680 | 96,930  | 82,800 | 69,680 | 56,550 | 43,430 | 31,070 |
| 4,240                         | 4,260 | 244,820   | 216,630 | 155,760 | 137,010 | 118,260 | 99,510  | 84,610 | 71,490 | 58,360 | 45,240 | 32,110 |
| 4,260                         | 4,280 | 247,620   | 219,420 | 158,340 | 139,590 | 120,840 | 102,090 | 86,420 | 73,290 | 60,170 | 47,040 | 33,920 |
| 4,280                         | 4,300 | 250,430   | 222,210 | 160,920 | 142,170 | 123,420 | 104,670 | 88,220 | 75,100 | 61,970 | 48,850 | 35,720 |
| 4,300                         | 4,320 | 253,230   | 225,000 | 163,500 | 144,750 | 126,000 | 107,250 | 90,030 | 76,900 | 63,780 | 50,650 | 37,530 |
| 4,320                         | 4,340 | 256,040   | 227,790 | 166,080 | 147,330 | 128,580 | 109,830 | 91,830 | 78,710 | 65,580 | 52,460 | 39,330 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |         |         |         |         |         |         |         |         |         |        |
|-------------------------------|-------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|
|                               |       | 1         | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10      | 11     |
| 4,340                         | 4,360 | 258,840   | 230,580 | 168,660 | 149,910 | 131,160 | 112,410 | 93,660  | 80,520  | 67,390  | 54,270  | 41,140 |
| 4,360                         | 4,380 | 261,650   | 233,370 | 171,240 | 152,490 | 133,740 | 114,990 | 96,240  | 82,320  | 69,200  | 56,070  | 42,950 |
| 4,380                         | 4,400 | 264,450   | 236,160 | 173,820 | 155,070 | 136,320 | 117,570 | 98,820  | 84,130  | 71,000  | 57,880  | 44,750 |
| 4,400                         | 4,420 | 267,260   | 238,950 | 176,400 | 157,650 | 138,900 | 120,150 | 101,400 | 85,930  | 72,810  | 59,680  | 46,560 |
| 4,420                         | 4,440 | 270,060   | 241,740 | 178,980 | 160,230 | 141,480 | 122,730 | 103,980 | 87,740  | 74,610  | 61,490  | 48,360 |
| 4,440                         | 4,460 | 272,870   | 244,530 | 181,560 | 162,810 | 144,060 | 125,310 | 106,560 | 89,550  | 76,420  | 63,300  | 50,170 |
| 4,460                         | 4,480 | 275,670   | 247,320 | 184,140 | 165,390 | 146,640 | 127,890 | 109,140 | 91,350  | 78,230  | 65,100  | 51,980 |
| 4,480                         | 4,500 | 278,480   | 250,110 | 186,720 | 167,970 | 149,220 | 130,470 | 111,720 | 93,160  | 80,030  | 66,910  | 53,780 |
| 4,500                         | 4,520 | 281,280   | 252,900 | 189,300 | 170,550 | 151,800 | 133,050 | 114,300 | 95,550  | 81,840  | 68,710  | 55,590 |
| 4,520                         | 4,540 | 284,090   | 255,690 | 191,880 | 173,130 | 154,380 | 135,630 | 116,880 | 98,130  | 83,640  | 70,520  | 57,390 |
| 4,540                         | 4,560 | 286,890   | 258,480 | 194,460 | 175,710 | 156,960 | 138,210 | 119,460 | 100,710 | 85,450  | 72,330  | 59,200 |
| 4,560                         | 4,580 | 289,700   | 261,270 | 197,040 | 178,290 | 159,540 | 140,790 | 122,040 | 103,290 | 87,260  | 74,130  | 61,010 |
| 4,580                         | 4,600 | 295,000   | 266,560 | 202,120 | 183,370 | 164,620 | 145,870 | 127,120 | 108,370 | 89,620  | 75,940  | 62,810 |
| 4,600                         | 4,620 | 297,810   | 269,350 | 204,700 | 185,950 | 167,200 | 148,450 | 129,700 | 110,950 | 92,200  | 77,740  | 64,620 |
| 4,620                         | 4,640 | 300,610   | 272,140 | 207,280 | 188,530 | 169,780 | 151,030 | 132,280 | 113,530 | 94,780  | 79,550  | 66,420 |
| 4,640                         | 4,660 | 303,420   | 274,930 | 209,860 | 191,110 | 172,360 | 153,610 | 134,860 | 116,110 | 97,360  | 81,360  | 68,230 |
| 4,660                         | 4,680 | 306,220   | 277,720 | 212,440 | 193,690 | 174,940 | 156,190 | 137,440 | 118,690 | 99,940  | 83,160  | 70,040 |
| 4,680                         | 4,700 | 309,030   | 280,510 | 215,020 | 196,270 | 177,520 | 158,770 | 140,020 | 121,270 | 102,520 | 84,970  | 71,840 |
| 4,700                         | 4,720 | 311,830   | 283,300 | 217,600 | 198,850 | 180,100 | 161,350 | 142,600 | 123,850 | 105,100 | 86,770  | 73,650 |
| 4,720                         | 4,740 | 314,640   | 286,090 | 220,180 | 201,430 | 182,680 | 163,930 | 145,180 | 126,430 | 107,680 | 88,930  | 75,450 |
| 4,740                         | 4,760 | 317,440   | 288,880 | 222,760 | 204,010 | 185,260 | 166,510 | 147,760 | 129,010 | 110,260 | 91,510  | 77,260 |
| 4,760                         | 4,780 | 320,250   | 291,670 | 225,340 | 206,590 | 187,840 | 169,090 | 150,340 | 131,590 | 112,840 | 94,090  | 79,070 |
| 4,780                         | 4,800 | 323,050   | 294,460 | 227,920 | 209,170 | 190,420 | 171,670 | 152,920 | 134,170 | 115,420 | 96,670  | 80,870 |
| 4,800                         | 4,820 | 325,860   | 297,250 | 230,500 | 211,750 | 193,000 | 174,250 | 155,500 | 136,750 | 118,000 | 99,250  | 82,680 |
| 4,820                         | 4,840 | 328,660   | 300,040 | 233,080 | 214,330 | 195,580 | 176,830 | 158,080 | 139,330 | 120,580 | 101,830 | 84,480 |
| 4,840                         | 4,860 | 331,470   | 302,830 | 235,660 | 216,910 | 198,160 | 179,410 | 160,660 | 141,910 | 123,160 | 104,410 | 86,290 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |         |         |         |         |         |         |         |         |         |         |
|-------------------------------|-------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                               |       | 1         | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10      | 11      |
| 4,860                         | 4,880 | 334,270   | 305,620 | 238,240 | 219,490 | 200,740 | 181,990 | 163,240 | 144,490 | 125,740 | 106,990 | 88,240  |
| 4,880                         | 4,900 | 337,080   | 308,410 | 240,820 | 222,070 | 203,320 | 184,570 | 165,820 | 147,070 | 128,320 | 109,570 | 90,820  |
| 4,900                         | 4,920 | 339,880   | 311,200 | 243,400 | 224,650 | 205,900 | 187,150 | 168,400 | 149,650 | 130,900 | 112,150 | 93,400  |
| 4,920                         | 4,940 | 342,690   | 313,990 | 245,980 | 227,230 | 208,480 | 189,730 | 170,980 | 152,230 | 133,480 | 114,730 | 95,980  |
| 4,940                         | 4,960 | 345,490   | 316,780 | 248,560 | 229,810 | 211,060 | 192,310 | 173,560 | 154,810 | 136,060 | 117,310 | 98,560  |
| 4,960                         | 4,980 | 348,300   | 319,570 | 251,140 | 232,390 | 213,640 | 194,890 | 176,140 | 157,390 | 138,640 | 119,890 | 101,140 |
| 4,980                         | 5,000 | 351,100   | 322,360 | 253,720 | 234,970 | 216,220 | 197,470 | 178,720 | 159,970 | 141,220 | 122,470 | 103,720 |
| 5,000                         | 5,020 | 353,910   | 325,150 | 256,300 | 237,550 | 218,800 | 200,050 | 181,300 | 162,550 | 143,800 | 125,050 | 106,300 |
| 5,020                         | 5,040 | 356,710   | 327,940 | 258,880 | 240,130 | 221,380 | 202,630 | 183,880 | 165,130 | 146,380 | 127,630 | 108,880 |
| 5,040                         | 5,060 | 359,520   | 330,730 | 261,460 | 242,710 | 223,960 | 205,210 | 186,460 | 167,710 | 148,960 | 130,210 | 111,460 |
| 5,060                         | 5,080 | 362,320   | 333,520 | 264,040 | 245,290 | 226,540 | 207,790 | 189,040 | 170,290 | 151,540 | 132,790 | 114,040 |
| 5,080                         | 5,100 | 365,130   | 336,310 | 266,620 | 247,870 | 229,120 | 210,370 | 191,620 | 172,870 | 154,120 | 135,370 | 116,620 |
| 5,100                         | 5,120 | 367,930   | 339,100 | 269,200 | 250,450 | 231,700 | 212,950 | 194,200 | 175,450 | 156,700 | 137,950 | 119,200 |
| 5,120                         | 5,140 | 370,740   | 341,890 | 271,780 | 253,030 | 234,280 | 215,530 | 196,780 | 178,030 | 159,280 | 140,530 | 121,780 |
| 5,140                         | 5,160 | 373,540   | 344,680 | 274,360 | 255,610 | 236,860 | 218,110 | 199,360 | 180,610 | 161,860 | 143,110 | 124,360 |
| 5,160                         | 5,180 | 376,350   | 347,470 | 276,940 | 258,190 | 239,440 | 220,690 | 201,940 | 183,190 | 164,440 | 145,690 | 126,940 |
| 5,180                         | 5,200 | 379,150   | 350,260 | 279,520 | 260,770 | 242,020 | 223,270 | 204,520 | 185,770 | 167,020 | 148,270 | 129,520 |
| 5,200                         | 5,220 | 381,960   | 353,050 | 282,100 | 263,350 | 244,600 | 225,850 | 207,100 | 188,350 | 169,600 | 150,850 | 132,100 |
| 5,220                         | 5,240 | 384,760   | 355,840 | 284,680 | 265,930 | 247,180 | 228,430 | 209,680 | 190,930 | 172,180 | 153,430 | 134,680 |
| 5,240                         | 5,260 | 387,570   | 358,630 | 287,260 | 268,510 | 249,760 | 231,010 | 212,260 | 193,510 | 174,760 | 156,010 | 137,260 |
| 5,260                         | 5,280 | 390,370   | 361,420 | 289,840 | 271,090 | 252,340 | 233,590 | 214,840 | 196,090 | 177,340 | 158,590 | 139,840 |
| 5,280                         | 5,300 | 393,180   | 364,210 | 292,420 | 273,670 | 254,920 | 236,170 | 217,420 | 198,670 | 179,920 | 161,170 | 142,420 |
| 5,300                         | 5,320 | 395,980   | 367,000 | 295,000 | 276,250 | 257,500 | 238,750 | 220,000 | 201,250 | 182,500 | 163,750 | 145,000 |
| 5,320                         | 5,340 | 398,790   | 369,790 | 297,580 | 278,830 | 260,080 | 241,330 | 222,580 | 203,830 | 185,080 | 166,330 | 147,580 |
| 5,340                         | 5,360 | 401,590   | 372,580 | 300,160 | 281,410 | 262,660 | 243,910 | 225,160 | 206,410 | 187,660 | 168,910 | 150,160 |
| 5,360                         | 5,380 | 404,400   | 375,370 | 302,740 | 283,990 | 265,240 | 246,490 | 227,740 | 208,990 | 190,240 | 171,490 | 152,740 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |         |         |         |         |         |         |         |         |         |         |
|-------------------------------|-------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                               |       | 1         | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10      | 11      |
| 5,380                         | 5,400 | 407,200   | 378,160 | 305,320 | 286,570 | 267,820 | 249,070 | 230,320 | 211,570 | 192,820 | 174,070 | 155,320 |
| 5,400                         | 5,420 | 410,010   | 380,950 | 307,900 | 289,150 | 270,400 | 251,650 | 232,900 | 214,150 | 195,400 | 176,650 | 157,900 |
| 5,420                         | 5,440 | 412,810   | 383,740 | 310,480 | 291,730 | 272,980 | 254,230 | 235,480 | 216,730 | 197,980 | 179,230 | 160,480 |
| 5,440                         | 5,460 | 415,620   | 386,530 | 313,060 | 294,310 | 275,560 | 256,810 | 238,060 | 219,310 | 200,560 | 181,810 | 163,060 |
| 5,460                         | 5,480 | 418,420   | 389,320 | 315,640 | 296,890 | 278,140 | 259,390 | 240,640 | 221,890 | 203,140 | 184,390 | 165,640 |
| 5,480                         | 5,500 | 421,230   | 392,110 | 318,220 | 299,470 | 280,720 | 261,970 | 243,220 | 224,470 | 205,720 | 186,970 | 168,220 |
| 5,500                         | 5,520 | 424,030   | 394,900 | 320,800 | 302,050 | 283,300 | 264,550 | 245,800 | 227,050 | 208,300 | 189,550 | 170,800 |
| 5,520                         | 5,540 | 426,840   | 397,690 | 323,380 | 304,630 | 285,880 | 267,130 | 248,380 | 229,630 | 210,880 | 192,130 | 173,380 |
| 5,540                         | 5,560 | 429,640   | 400,480 | 325,960 | 307,210 | 288,460 | 269,710 | 250,960 | 232,210 | 213,460 | 194,710 | 175,960 |
| 5,560                         | 5,580 | 432,450   | 403,270 | 328,540 | 309,790 | 291,040 | 272,290 | 253,540 | 234,790 | 216,040 | 197,290 | 178,540 |
| 5,580                         | 5,600 | 436,910   | 406,060 | 331,120 | 312,370 | 293,620 | 274,870 | 256,120 | 237,370 | 218,620 | 199,870 | 181,120 |
| 5,600                         | 5,620 | 441,400   | 408,850 | 333,700 | 314,950 | 296,200 | 277,450 | 258,700 | 239,950 | 221,200 | 202,450 | 183,700 |
| 5,620                         | 5,640 | 445,880   | 411,640 | 336,280 | 317,530 | 298,780 | 280,030 | 261,280 | 242,530 | 223,780 | 205,030 | 186,280 |
| 5,640                         | 5,660 | 450,370   | 414,430 | 338,860 | 320,110 | 301,360 | 282,610 | 263,860 | 245,110 | 226,360 | 207,610 | 188,860 |
| 5,660                         | 5,680 | 454,860   | 417,220 | 341,440 | 322,690 | 303,940 | 285,190 | 266,440 | 247,690 | 228,940 | 210,190 | 191,440 |
| 5,680                         | 5,700 | 459,350   | 420,010 | 344,020 | 325,270 | 306,520 | 287,770 | 269,020 | 250,270 | 231,520 | 212,770 | 194,020 |
| 5,700                         | 5,720 | 463,840   | 422,800 | 346,600 | 327,850 | 309,100 | 290,350 | 271,600 | 252,850 | 234,100 | 215,350 | 196,600 |
| 5,720                         | 5,740 | 468,320   | 425,590 | 349,180 | 330,430 | 311,680 | 292,930 | 274,180 | 255,430 | 236,680 | 217,930 | 199,180 |
| 5,740                         | 5,760 | 472,810   | 428,380 | 351,760 | 333,010 | 314,260 | 295,510 | 276,760 | 258,010 | 239,260 | 220,510 | 201,760 |
| 5,760                         | 5,780 | 477,300   | 431,170 | 354,340 | 335,590 | 316,840 | 298,090 | 279,340 | 260,590 | 241,840 | 223,090 | 204,340 |
| 5,780                         | 5,800 | 481,790   | 434,840 | 356,920 | 338,170 | 319,420 | 300,670 | 281,920 | 263,170 | 244,420 | 225,670 | 206,920 |
| 5,800                         | 5,820 | 486,280   | 439,300 | 359,500 | 340,750 | 322,000 | 303,250 | 284,500 | 265,750 | 247,000 | 228,250 | 209,500 |
| 5,820                         | 5,840 | 490,760   | 443,770 | 362,080 | 343,330 | 324,580 | 305,830 | 287,080 | 268,330 | 249,580 | 230,830 | 212,080 |
| 5,840                         | 5,860 | 517,620   | 470,600 | 390,540 | 371,790 | 353,040 | 334,290 | 315,540 | 296,790 | 278,040 | 259,290 | 240,540 |
| 5,860                         | 5,880 | 524,660   | 477,620 | 395,680 | 376,930 | 358,180 | 339,430 | 320,680 | 301,930 | 283,180 | 264,430 | 245,680 |
| 5,880                         | 5,900 | 529,200   | 482,130 | 398,320 | 379,570 | 360,820 | 342,070 | 323,320 | 304,570 | 285,820 | 267,070 | 248,320 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |         |         |         |         |         |         |         |         |         |         |
|-------------------------------|-------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                               |       | 1         | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10      | 11      |
| 5,900                         | 5,920 | 533,730   | 486,640 | 400,960 | 382,210 | 363,460 | 344,710 | 325,960 | 307,210 | 288,460 | 269,710 | 250,960 |
| 5,920                         | 5,940 | 538,270   | 491,150 | 403,600 | 384,850 | 366,100 | 347,350 | 328,600 | 309,850 | 291,100 | 272,350 | 253,600 |
| 5,940                         | 5,960 | 542,800   | 495,660 | 406,240 | 387,490 | 368,740 | 349,990 | 331,240 | 312,490 | 293,740 | 274,990 | 256,240 |
| 5,960                         | 5,980 | 547,340   | 500,180 | 408,880 | 390,130 | 371,380 | 352,630 | 333,880 | 315,130 | 296,380 | 277,630 | 258,880 |
| 5,980                         | 6,000 | 551,880   | 504,690 | 411,520 | 392,770 | 374,020 | 355,270 | 336,520 | 317,770 | 299,020 | 280,270 | 261,520 |
| 6,000                         | 6,020 | 556,410   | 509,200 | 414,160 | 395,410 | 376,660 | 357,910 | 339,160 | 320,410 | 301,660 | 282,910 | 264,160 |
| 6,020                         | 6,040 | 560,950   | 513,710 | 416,800 | 398,050 | 379,300 | 360,550 | 341,800 | 323,050 | 304,300 | 285,550 | 266,800 |
| 6,040                         | 6,060 | 565,480   | 518,220 | 419,440 | 400,690 | 381,940 | 363,190 | 344,440 | 325,690 | 306,940 | 288,190 | 269,440 |
| 6,060                         | 6,080 | 570,020   | 522,740 | 422,080 | 403,330 | 384,580 | 365,830 | 347,080 | 328,330 | 309,580 | 290,830 | 272,080 |
| 6,080                         | 6,100 | 574,560   | 527,250 | 424,720 | 405,970 | 387,220 | 368,470 | 349,720 | 330,970 | 312,220 | 293,470 | 274,720 |
| 6,100                         | 6,120 | 579,090   | 531,760 | 427,360 | 408,610 | 389,860 | 371,110 | 352,360 | 333,610 | 314,860 | 296,110 | 277,360 |
| 6,120                         | 6,140 | 583,630   | 536,270 | 430,000 | 411,250 | 392,500 | 373,750 | 355,000 | 336,250 | 317,500 | 298,750 | 280,000 |
| 6,140                         | 6,160 | 588,160   | 540,780 | 432,640 | 413,890 | 395,140 | 376,390 | 357,640 | 338,890 | 320,140 | 301,390 | 282,640 |
| 6,160                         | 6,180 | 592,700   | 545,300 | 435,280 | 416,530 | 397,780 | 379,030 | 360,280 | 341,530 | 322,780 | 304,030 | 285,280 |
| 6,180                         | 6,200 | 597,240   | 549,810 | 437,920 | 419,170 | 400,420 | 381,670 | 362,920 | 344,170 | 325,420 | 306,670 | 287,920 |
| 6,200                         | 6,220 | 601,770   | 554,320 | 440,560 | 421,810 | 403,060 | 384,310 | 365,560 | 346,810 | 328,060 | 309,310 | 290,560 |
| 6,220                         | 6,240 | 606,310   | 558,830 | 443,200 | 424,450 | 405,700 | 386,950 | 368,200 | 349,450 | 330,700 | 311,950 | 293,200 |
| 6,240                         | 6,260 | 610,840   | 563,340 | 447,340 | 427,090 | 408,340 | 389,590 | 370,840 | 352,090 | 333,340 | 314,590 | 295,840 |
| 6,260                         | 6,280 | 615,380   | 567,860 | 451,570 | 429,730 | 410,980 | 392,230 | 373,480 | 354,730 | 335,980 | 317,230 | 298,480 |
| 6,280                         | 6,300 | 619,920   | 572,370 | 455,790 | 432,370 | 413,620 | 394,870 | 376,120 | 357,370 | 338,620 | 319,870 | 301,120 |
| 6,300                         | 6,320 | 624,450   | 576,880 | 460,020 | 435,010 | 416,260 | 397,510 | 378,760 | 360,010 | 341,260 | 322,510 | 303,760 |
| 6,320                         | 6,340 | 628,990   | 581,390 | 464,240 | 437,650 | 418,900 | 400,150 | 381,400 | 362,650 | 343,900 | 325,150 | 306,400 |
| 6,340                         | 6,360 | 633,520   | 585,900 | 468,460 | 440,290 | 421,540 | 402,790 | 384,040 | 365,290 | 346,540 | 327,790 | 309,040 |
| 6,360                         | 6,380 | 638,060   | 590,420 | 472,690 | 442,930 | 424,180 | 405,430 | 386,680 | 367,930 | 349,180 | 330,430 | 311,680 |
| 6,380                         | 6,400 | 642,600   | 594,930 | 476,910 | 446,910 | 426,820 | 408,070 | 389,320 | 370,570 | 351,820 | 333,070 | 314,320 |
| 6,400                         | 6,420 | 647,130   | 599,440 | 481,140 | 451,140 | 429,460 | 410,710 | 391,960 | 373,210 | 354,460 | 335,710 | 316,960 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |         |         |         |         |         |         |         |         |         |         |
|-------------------------------|-------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                               |       | 1         | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10      | 11      |
| 6,420                         | 6,440 | 651,670   | 603,950 | 485,360 | 455,360 | 432,100 | 413,350 | 394,600 | 375,850 | 357,100 | 338,350 | 319,600 |
| 6,440                         | 6,460 | 656,200   | 608,460 | 489,580 | 459,580 | 434,740 | 415,990 | 397,240 | 378,490 | 359,740 | 340,990 | 322,240 |
| 6,460                         | 6,480 | 660,740   | 612,980 | 493,810 | 463,810 | 437,380 | 418,630 | 399,880 | 381,130 | 362,380 | 343,630 | 324,880 |
| 6,480                         | 6,500 | 665,280   | 617,490 | 498,030 | 468,030 | 440,020 | 421,270 | 402,520 | 383,770 | 365,020 | 346,270 | 327,520 |
| 6,500                         | 6,520 | 669,810   | 622,000 | 502,260 | 472,260 | 442,660 | 423,910 | 405,160 | 386,410 | 367,660 | 348,910 | 330,160 |
| 6,520                         | 6,540 | 674,350   | 626,510 | 506,480 | 476,480 | 446,480 | 426,550 | 407,800 | 389,050 | 370,300 | 351,550 | 332,800 |
| 6,540                         | 6,560 | 678,880   | 631,020 | 510,700 | 480,700 | 450,700 | 429,190 | 410,440 | 391,690 | 372,940 | 354,190 | 335,440 |
| 6,560                         | 6,580 | 683,420   | 635,540 | 514,930 | 484,930 | 454,930 | 431,830 | 413,080 | 394,330 | 375,580 | 356,830 | 338,080 |
| 6,580                         | 6,600 | 687,960   | 640,050 | 519,150 | 489,150 | 459,150 | 434,470 | 415,720 | 396,970 | 378,220 | 359,470 | 340,720 |
| 6,600                         | 6,620 | 692,490   | 644,560 | 523,380 | 493,380 | 463,380 | 437,110 | 418,360 | 399,610 | 380,860 | 362,110 | 343,360 |
| 6,620                         | 6,640 | 697,030   | 649,070 | 527,600 | 497,600 | 467,600 | 439,750 | 421,000 | 402,250 | 383,500 | 364,750 | 346,000 |
| 6,640                         | 6,660 | 701,560   | 653,580 | 531,820 | 501,820 | 471,820 | 442,390 | 423,640 | 404,890 | 386,140 | 367,390 | 348,640 |
| 6,660                         | 6,680 | 706,100   | 658,100 | 536,050 | 506,050 | 476,050 | 446,050 | 426,280 | 407,530 | 388,780 | 370,030 | 351,280 |
| 6,680                         | 6,700 | 710,640   | 662,610 | 540,270 | 510,270 | 480,270 | 450,270 | 428,920 | 410,170 | 391,420 | 372,670 | 353,920 |
| 6,700                         | 6,720 | 715,170   | 667,120 | 544,500 | 514,500 | 484,500 | 454,500 | 431,560 | 412,810 | 394,060 | 375,310 | 356,560 |
| 6,720                         | 6,740 | 719,710   | 671,630 | 548,720 | 518,720 | 488,720 | 458,720 | 434,200 | 415,450 | 396,700 | 377,950 | 359,200 |
| 6,740                         | 6,760 | 724,240   | 676,140 | 552,940 | 522,940 | 492,940 | 462,940 | 436,840 | 418,090 | 399,340 | 380,590 | 361,840 |
| 6,760                         | 6,780 | 728,780   | 680,660 | 557,170 | 527,170 | 497,170 | 467,170 | 439,480 | 420,730 | 401,980 | 383,230 | 364,480 |
| 6,780                         | 6,800 | 733,320   | 685,170 | 561,390 | 531,390 | 501,390 | 471,390 | 442,120 | 423,370 | 404,620 | 385,870 | 367,120 |
| 6,800                         | 6,820 | 737,850   | 689,680 | 565,620 | 535,620 | 505,620 | 475,620 | 445,620 | 426,010 | 407,260 | 388,510 | 369,760 |
| 6,820                         | 6,840 | 742,390   | 694,190 | 569,840 | 539,840 | 509,840 | 479,840 | 449,840 | 428,650 | 409,900 | 391,150 | 372,400 |
| 6,840                         | 6,860 | 746,920   | 698,700 | 574,060 | 544,060 | 514,060 | 484,060 | 454,060 | 431,290 | 412,540 | 393,790 | 375,040 |
| 6,860                         | 6,880 | 751,460   | 703,220 | 578,290 | 548,290 | 518,290 | 488,290 | 458,290 | 433,930 | 415,180 | 396,430 | 377,680 |
| 6,880                         | 6,900 | 756,000   | 707,730 | 582,510 | 552,510 | 522,510 | 492,510 | 462,510 | 436,570 | 417,820 | 399,070 | 380,320 |
| 6,900                         | 6,920 | 760,530   | 712,240 | 586,740 | 556,740 | 526,740 | 496,740 | 466,740 | 439,210 | 420,460 | 401,710 | 382,960 |
| 6,920                         | 6,940 | 765,070   | 716,750 | 590,960 | 560,960 | 530,960 | 500,960 | 470,960 | 441,850 | 423,100 | 404,350 | 385,600 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |         |         |         |         |         |         |         |         |         |         |
|-------------------------------|-------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                               |       | 1         | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10      | 11      |
| 6,940                         | 6,960 | 769,600   | 721,260 | 595,180 | 565,180 | 535,180 | 505,180 | 475,180 | 445,180 | 425,740 | 406,990 | 388,240 |
| 6,960                         | 6,980 | 774,140   | 725,780 | 599,410 | 569,410 | 539,410 | 509,410 | 479,410 | 449,410 | 428,380 | 409,630 | 390,880 |
| 6,980                         | 7,000 | 778,680   | 730,290 | 603,630 | 573,630 | 543,630 | 513,630 | 483,630 | 453,630 | 431,020 | 412,270 | 393,520 |
| 7,000                         | 7,020 | 783,210   | 734,800 | 607,860 | 577,860 | 547,860 | 517,860 | 487,860 | 457,860 | 433,660 | 414,910 | 396,160 |
| 7,020                         | 7,040 | 787,750   | 739,310 | 612,080 | 582,080 | 552,080 | 522,080 | 492,080 | 462,080 | 436,300 | 417,550 | 398,800 |
| 7,040                         | 7,060 | 792,280   | 743,820 | 616,300 | 586,300 | 556,300 | 526,300 | 496,300 | 466,300 | 438,940 | 420,190 | 401,440 |
| 7,060                         | 7,080 | 796,820   | 748,340 | 620,530 | 590,530 | 560,530 | 530,530 | 500,530 | 470,530 | 441,580 | 422,830 | 404,080 |
| 7,080                         | 7,100 | 801,360   | 752,850 | 624,750 | 594,750 | 564,750 | 534,750 | 504,750 | 474,750 | 444,750 | 425,470 | 406,720 |
| 7,100                         | 7,120 | 805,890   | 757,360 | 628,980 | 598,980 | 568,980 | 538,980 | 508,980 | 478,980 | 448,980 | 428,110 | 409,360 |
| 7,120                         | 7,140 | 810,430   | 761,870 | 633,200 | 603,200 | 573,200 | 543,200 | 513,200 | 483,200 | 453,200 | 430,750 | 412,000 |
| 7,140                         | 7,160 | 814,960   | 766,380 | 637,420 | 607,420 | 577,420 | 547,420 | 517,420 | 487,420 | 457,420 | 433,390 | 414,640 |
| 7,160                         | 7,180 | 819,500   | 770,900 | 641,650 | 611,650 | 581,650 | 551,650 | 521,650 | 491,650 | 461,650 | 436,030 | 417,280 |
| 7,180                         | 7,200 | 824,040   | 775,410 | 645,870 | 615,870 | 585,870 | 555,870 | 525,870 | 495,870 | 465,870 | 438,670 | 419,920 |
| 7,200                         | 7,220 | 828,570   | 779,920 | 650,100 | 620,100 | 590,100 | 560,100 | 530,100 | 500,100 | 470,100 | 441,310 | 422,560 |
| 7,220                         | 7,240 | 833,110   | 784,430 | 654,320 | 624,320 | 594,320 | 564,320 | 534,320 | 504,320 | 474,320 | 444,320 | 425,200 |
| 7,240                         | 7,260 | 837,640   | 788,940 | 658,540 | 628,540 | 598,540 | 568,540 | 538,540 | 508,540 | 478,540 | 448,540 | 427,840 |
| 7,260                         | 7,280 | 842,180   | 793,460 | 662,770 | 632,770 | 602,770 | 572,770 | 542,770 | 512,770 | 482,770 | 452,770 | 430,480 |
| 7,280                         | 7,300 | 846,720   | 797,970 | 666,990 | 636,990 | 606,990 | 576,990 | 546,990 | 516,990 | 486,990 | 456,990 | 433,120 |
| 7,300                         | 7,320 | 851,250   | 802,480 | 671,220 | 641,220 | 611,220 | 581,220 | 551,220 | 521,220 | 491,220 | 461,220 | 435,760 |
| 7,320                         | 7,340 | 855,790   | 806,990 | 675,440 | 645,440 | 615,440 | 585,440 | 555,440 | 525,440 | 495,440 | 465,440 | 438,400 |
| 7,340                         | 7,360 | 860,320   | 811,500 | 679,660 | 649,660 | 619,660 | 589,660 | 559,660 | 529,660 | 499,660 | 469,660 | 441,040 |
| 7,360                         | 7,380 | 864,860   | 816,020 | 683,890 | 653,890 | 623,890 | 593,890 | 563,890 | 533,890 | 503,890 | 473,890 | 443,890 |
| 7,380                         | 7,400 | 869,400   | 820,530 | 688,110 | 658,110 | 628,110 | 598,110 | 568,110 | 538,110 | 508,110 | 478,110 | 448,110 |
| 7,400                         | 7,420 | 873,930   | 825,040 | 692,340 | 662,340 | 632,340 | 602,340 | 572,340 | 542,340 | 512,340 | 482,340 | 452,340 |
| 7,420                         | 7,440 | 878,470   | 829,550 | 696,560 | 666,560 | 636,560 | 606,560 | 576,560 | 546,560 | 516,560 | 486,560 | 456,560 |
| 7,440                         | 7,460 | 883,000   | 834,060 | 700,780 | 670,780 | 640,780 | 610,780 | 580,780 | 550,780 | 520,780 | 490,780 | 460,780 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |         |         |         |         |         |         |         |         |         |         |
|-------------------------------|-------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                               |       | 1         | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10      | 11      |
| 7,460                         | 7,480 | 887,540   | 838,580 | 705,010 | 675,010 | 645,010 | 615,010 | 585,010 | 555,010 | 525,010 | 495,010 | 465,010 |
| 7,480                         | 7,500 | 892,080   | 843,090 | 709,230 | 679,230 | 649,230 | 619,230 | 589,230 | 559,230 | 529,230 | 499,230 | 469,230 |
| 7,500                         | 7,520 | 896,610   | 847,600 | 713,460 | 683,460 | 653,460 | 623,460 | 593,460 | 563,460 | 533,460 | 503,460 | 473,460 |
| 7,520                         | 7,540 | 901,150   | 852,110 | 717,680 | 687,680 | 657,680 | 627,680 | 597,680 | 567,680 | 537,680 | 507,680 | 477,680 |
| 7,540                         | 7,560 | 905,680   | 856,620 | 721,900 | 691,900 | 661,900 | 631,900 | 601,900 | 571,900 | 541,900 | 511,900 | 481,900 |
| 7,560                         | 7,580 | 910,220   | 861,140 | 726,130 | 696,130 | 666,130 | 636,130 | 606,130 | 576,130 | 546,130 | 516,130 | 486,130 |
| 7,580                         | 7,600 | 914,760   | 865,650 | 730,350 | 700,350 | 670,350 | 640,350 | 610,350 | 580,350 | 550,350 | 520,350 | 490,350 |
| 7,600                         | 7,620 | 919,290   | 870,160 | 734,580 | 704,580 | 674,580 | 644,580 | 614,580 | 584,580 | 554,580 | 524,580 | 494,580 |
| 7,620                         | 7,640 | 923,830   | 874,670 | 738,800 | 708,800 | 678,800 | 648,800 | 618,800 | 588,800 | 558,800 | 528,800 | 498,800 |
| 7,640                         | 7,660 | 928,360   | 879,180 | 743,020 | 713,020 | 683,020 | 653,020 | 623,020 | 593,020 | 563,020 | 533,020 | 503,020 |
| 7,660                         | 7,680 | 932,900   | 883,700 | 747,250 | 717,250 | 687,250 | 657,250 | 627,250 | 597,250 | 567,250 | 537,250 | 507,250 |
| 7,680                         | 7,700 | 937,440   | 888,210 | 751,470 | 721,470 | 691,470 | 661,470 | 631,470 | 601,470 | 571,470 | 541,470 | 511,470 |
| 7,700                         | 7,720 | 941,970   | 892,720 | 755,700 | 725,700 | 695,700 | 665,700 | 635,700 | 605,700 | 575,700 | 545,700 | 515,700 |
| 7,720                         | 7,740 | 946,510   | 897,230 | 759,920 | 729,920 | 699,920 | 669,920 | 639,920 | 609,920 | 579,920 | 549,920 | 519,920 |
| 7,740                         | 7,760 | 951,040   | 901,740 | 764,140 | 734,140 | 704,140 | 674,140 | 644,140 | 614,140 | 584,140 | 554,140 | 524,140 |
| 7,760                         | 7,780 | 955,580   | 906,260 | 768,370 | 738,370 | 708,370 | 678,370 | 648,370 | 618,370 | 588,370 | 558,370 | 528,370 |
| 7,780                         | 7,800 | 960,120   | 910,770 | 772,590 | 742,590 | 712,590 | 682,590 | 652,590 | 622,590 | 592,590 | 562,590 | 532,590 |
| 7,800                         | 7,820 | 964,650   | 915,280 | 776,820 | 746,820 | 716,820 | 686,820 | 656,820 | 626,820 | 596,820 | 566,820 | 536,820 |
| 7,820                         | 7,840 | 969,190   | 919,790 | 781,040 | 751,040 | 721,040 | 691,040 | 661,040 | 631,040 | 601,040 | 571,040 | 541,040 |
| 7,840                         | 7,860 | 973,720   | 924,300 | 785,260 | 755,260 | 725,260 | 695,260 | 665,260 | 635,260 | 605,260 | 575,260 | 545,260 |
| 7,860                         | 7,880 | 978,260   | 928,820 | 789,490 | 759,490 | 729,490 | 699,490 | 669,490 | 639,490 | 609,490 | 579,490 | 549,490 |
| 7,880                         | 7,900 | 982,800   | 933,330 | 793,710 | 763,710 | 733,710 | 703,710 | 673,710 | 643,710 | 613,710 | 583,710 | 553,710 |
| 7,900                         | 7,920 | 987,330   | 937,840 | 797,940 | 767,940 | 737,940 | 707,940 | 677,940 | 647,940 | 617,940 | 587,940 | 557,940 |
| 7,920                         | 7,940 | 991,870   | 942,350 | 802,160 | 772,160 | 742,160 | 712,160 | 682,160 | 652,160 | 622,160 | 592,160 | 562,160 |
| 7,940                         | 7,960 | 996,400   | 946,860 | 806,380 | 776,380 | 746,380 | 716,380 | 686,380 | 656,380 | 626,380 | 596,380 | 566,380 |
| 7,960                         | 7,980 | 1,000,940 | 951,380 | 810,610 | 780,610 | 750,610 | 720,610 | 690,610 | 660,610 | 630,610 | 600,610 | 570,610 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |           |         |         |         |         |         |         |         |         |         |
|-------------------------------|-------|-----------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                               |       | 1         | 2         | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10      | 11      |
| 7,980                         | 8,000 | 1,005,480 | 955,890   | 814,830 | 784,830 | 754,830 | 724,830 | 694,830 | 664,830 | 634,830 | 604,830 | 574,830 |
| 8,000                         | 8,020 | 1,010,010 | 960,400   | 819,060 | 789,060 | 759,060 | 729,060 | 699,060 | 669,060 | 639,060 | 609,060 | 579,060 |
| 8,020                         | 8,040 | 1,014,550 | 964,910   | 823,280 | 793,280 | 763,280 | 733,280 | 703,280 | 673,280 | 643,280 | 613,280 | 583,280 |
| 8,040                         | 8,060 | 1,019,080 | 969,420   | 827,500 | 797,500 | 767,500 | 737,500 | 707,500 | 677,500 | 647,500 | 617,500 | 587,500 |
| 8,060                         | 8,080 | 1,023,620 | 973,940   | 831,730 | 801,730 | 771,730 | 741,730 | 711,730 | 681,730 | 651,730 | 621,730 | 591,730 |
| 8,080                         | 8,100 | 1,028,160 | 978,450   | 835,950 | 805,950 | 775,950 | 745,950 | 715,950 | 685,950 | 655,950 | 625,950 | 595,950 |
| 8,100                         | 8,120 | 1,032,690 | 982,960   | 840,180 | 810,180 | 780,180 | 750,180 | 720,180 | 690,180 | 660,180 | 630,180 | 600,180 |
| 8,120                         | 8,140 | 1,037,230 | 987,470   | 844,400 | 814,400 | 784,400 | 754,400 | 724,400 | 694,400 | 664,400 | 634,400 | 604,400 |
| 8,140                         | 8,160 | 1,041,760 | 991,980   | 848,620 | 818,620 | 788,620 | 758,620 | 728,620 | 698,620 | 668,620 | 638,620 | 608,620 |
| 8,160                         | 8,180 | 1,046,300 | 996,500   | 852,850 | 822,850 | 792,850 | 762,850 | 732,850 | 702,850 | 672,850 | 642,850 | 612,850 |
| 8,180                         | 8,200 | 1,050,840 | 1,001,010 | 857,070 | 827,070 | 797,070 | 767,070 | 737,070 | 707,070 | 677,070 | 647,070 | 617,070 |
| 8,200                         | 8,220 | 1,055,370 | 1,005,520 | 861,300 | 831,300 | 801,300 | 771,300 | 741,300 | 711,300 | 681,300 | 651,300 | 621,300 |
| 8,220                         | 8,240 | 1,059,910 | 1,010,030 | 865,520 | 835,520 | 805,520 | 775,520 | 745,520 | 715,520 | 685,520 | 655,520 | 625,520 |
| 8,240                         | 8,260 | 1,064,440 | 1,014,540 | 869,740 | 839,740 | 809,740 | 779,740 | 749,740 | 719,740 | 689,740 | 659,740 | 629,740 |
| 8,260                         | 8,280 | 1,068,980 | 1,019,060 | 873,970 | 843,970 | 813,970 | 783,970 | 753,970 | 723,970 | 693,970 | 663,970 | 633,970 |
| 8,280                         | 8,300 | 1,073,520 | 1,023,570 | 878,190 | 848,190 | 818,190 | 788,190 | 758,190 | 728,190 | 698,190 | 668,190 | 638,190 |
| 8,300                         | 8,320 | 1,078,050 | 1,028,080 | 882,420 | 852,420 | 822,420 | 792,420 | 762,420 | 732,420 | 702,420 | 672,420 | 642,420 |
| 8,320                         | 8,340 | 1,082,590 | 1,032,590 | 886,640 | 856,640 | 826,640 | 796,640 | 766,640 | 736,640 | 706,640 | 676,640 | 646,640 |
| 8,340                         | 8,360 | 1,087,240 | 1,037,220 | 890,980 | 860,980 | 830,980 | 800,980 | 770,980 | 740,980 | 710,980 | 680,980 | 650,980 |
| 8,360                         | 8,380 | 1,091,920 | 1,041,880 | 895,350 | 865,350 | 835,350 | 805,350 | 775,350 | 745,350 | 715,350 | 685,350 | 655,350 |
| 8,380                         | 8,400 | 1,096,600 | 1,046,540 | 899,720 | 869,720 | 839,720 | 809,720 | 779,720 | 749,720 | 719,720 | 689,720 | 659,720 |
| 8,400                         | 8,420 | 1,101,280 | 1,051,190 | 904,090 | 874,090 | 844,090 | 814,090 | 784,090 | 754,090 | 724,090 | 694,090 | 664,090 |
| 8,420                         | 8,440 | 1,105,960 | 1,055,850 | 908,460 | 878,460 | 848,460 | 818,460 | 788,460 | 758,460 | 728,460 | 698,460 | 668,460 |
| 8,440                         | 8,460 | 1,110,640 | 1,060,500 | 912,820 | 882,820 | 852,820 | 822,820 | 792,820 | 762,820 | 732,820 | 702,820 | 672,820 |
| 8,460                         | 8,480 | 1,115,320 | 1,065,160 | 917,190 | 887,190 | 857,190 | 827,190 | 797,190 | 767,190 | 737,190 | 707,190 | 677,190 |
| 8,480                         | 8,500 | 1,120,000 | 1,069,820 | 921,560 | 891,560 | 861,560 | 831,560 | 801,560 | 771,560 | 741,560 | 711,560 | 681,560 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |           |           |           |         |         |         |         |         |         |         |
|-------------------------------|-------|-----------|-----------|-----------|-----------|---------|---------|---------|---------|---------|---------|---------|
|                               |       | 1         | 2         | 3         | 4         | 5       | 6       | 7       | 8       | 9       | 10      | 11      |
| 8,500                         | 8,520 | 1,124,680 | 1,074,470 | 925,930   | 895,930   | 865,930 | 835,930 | 805,930 | 775,930 | 745,930 | 715,930 | 685,930 |
| 8,520                         | 8,540 | 1,129,360 | 1,079,130 | 930,300   | 900,300   | 870,300 | 840,300 | 810,300 | 780,300 | 750,300 | 720,300 | 690,300 |
| 8,540                         | 8,560 | 1,134,040 | 1,083,780 | 934,660   | 904,660   | 874,660 | 844,660 | 814,660 | 784,660 | 754,660 | 724,660 | 694,660 |
| 8,560                         | 8,580 | 1,138,720 | 1,088,440 | 939,030   | 909,030   | 879,030 | 849,030 | 819,030 | 789,030 | 759,030 | 729,030 | 699,030 |
| 8,580                         | 8,600 | 1,143,400 | 1,093,100 | 943,400   | 913,400   | 883,400 | 853,400 | 823,400 | 793,400 | 763,400 | 733,400 | 703,400 |
| 8,600                         | 8,620 | 1,148,080 | 1,097,750 | 947,770   | 917,770   | 887,770 | 857,770 | 827,770 | 797,770 | 767,770 | 737,770 | 707,770 |
| 8,620                         | 8,640 | 1,152,760 | 1,102,410 | 952,140   | 922,140   | 892,140 | 862,140 | 832,140 | 802,140 | 772,140 | 742,140 | 712,140 |
| 8,640                         | 8,660 | 1,157,440 | 1,107,060 | 956,500   | 926,500   | 896,500 | 866,500 | 836,500 | 806,500 | 776,500 | 746,500 | 716,500 |
| 8,660                         | 8,680 | 1,162,120 | 1,111,720 | 960,870   | 930,870   | 900,870 | 870,870 | 840,870 | 810,870 | 780,870 | 750,870 | 720,870 |
| 8,680                         | 8,700 | 1,166,800 | 1,116,380 | 965,240   | 935,240   | 905,240 | 875,240 | 845,240 | 815,240 | 785,240 | 755,240 | 725,240 |
| 8,700                         | 8,720 | 1,171,480 | 1,121,030 | 969,610   | 939,610   | 909,610 | 879,610 | 849,610 | 819,610 | 789,610 | 759,610 | 729,610 |
| 8,720                         | 8,740 | 1,176,160 | 1,125,690 | 973,980   | 943,980   | 913,980 | 883,980 | 853,980 | 823,980 | 793,980 | 763,980 | 733,980 |
| 8,740                         | 8,760 | 1,180,840 | 1,130,340 | 978,340   | 948,340   | 918,340 | 888,340 | 858,340 | 828,340 | 798,340 | 768,340 | 738,340 |
| 8,760                         | 8,780 | 1,185,520 | 1,135,000 | 982,710   | 952,710   | 922,710 | 892,710 | 862,710 | 832,710 | 802,710 | 772,710 | 742,710 |
| 8,780                         | 8,800 | 1,190,200 | 1,139,660 | 987,080   | 957,080   | 927,080 | 897,080 | 867,080 | 837,080 | 807,080 | 777,080 | 747,080 |
| 8,800                         | 8,820 | 1,194,880 | 1,144,310 | 991,450   | 961,450   | 931,450 | 901,450 | 871,450 | 841,450 | 811,450 | 781,450 | 751,450 |
| 8,820                         | 8,840 | 1,199,560 | 1,148,970 | 995,820   | 965,820   | 935,820 | 905,820 | 875,820 | 845,820 | 815,820 | 785,820 | 755,820 |
| 8,840                         | 8,860 | 1,204,240 | 1,153,620 | 1,000,180 | 970,180   | 940,180 | 910,180 | 880,180 | 850,180 | 820,180 | 790,180 | 760,180 |
| 8,860                         | 8,880 | 1,208,920 | 1,158,280 | 1,004,550 | 974,550   | 944,550 | 914,550 | 884,550 | 854,550 | 824,550 | 794,550 | 764,550 |
| 8,880                         | 8,900 | 1,213,600 | 1,162,940 | 1,008,920 | 978,920   | 948,920 | 918,920 | 888,920 | 858,920 | 828,920 | 798,920 | 768,920 |
| 8,900                         | 8,920 | 1,218,280 | 1,167,590 | 1,013,290 | 983,290   | 953,290 | 923,290 | 893,290 | 863,290 | 833,290 | 803,290 | 773,290 |
| 8,920                         | 8,940 | 1,222,960 | 1,172,250 | 1,017,660 | 987,660   | 957,660 | 927,660 | 897,660 | 867,660 | 837,660 | 807,660 | 777,660 |
| 8,940                         | 8,960 | 1,227,640 | 1,176,900 | 1,022,020 | 992,020   | 962,020 | 932,020 | 902,020 | 872,020 | 842,020 | 812,020 | 782,020 |
| 8,960                         | 8,980 | 1,232,320 | 1,181,560 | 1,026,390 | 996,390   | 966,390 | 936,390 | 906,390 | 876,390 | 846,390 | 816,390 | 786,390 |
| 8,980                         | 9,000 | 1,237,000 | 1,186,220 | 1,030,760 | 1,000,760 | 970,760 | 940,760 | 910,760 | 880,760 | 850,760 | 820,760 | 790,760 |
| 9,000                         | 9,020 | 1,241,680 | 1,190,870 | 1,035,130 | 1,005,130 | 975,130 | 945,130 | 915,130 | 885,130 | 855,130 | 825,130 | 795,130 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |           |           |           |           |           |           |         |         |         |         |
|-------------------------------|-------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|---------|---------|---------|
|                               |       | 1         | 2         | 3         | 4         | 5         | 6         | 7         | 8       | 9       | 10      | 11      |
| 9,020                         | 9,040 | 1,246,360 | 1,195,530 | 1,039,500 | 1,009,500 | 979,500   | 949,500   | 919,500   | 889,500 | 859,500 | 829,500 | 799,500 |
| 9,040                         | 9,060 | 1,251,040 | 1,200,180 | 1,043,860 | 1,013,860 | 983,860   | 953,860   | 923,860   | 893,860 | 863,860 | 833,860 | 803,860 |
| 9,060                         | 9,080 | 1,255,720 | 1,204,840 | 1,048,230 | 1,018,230 | 988,230   | 958,230   | 928,230   | 898,230 | 868,230 | 838,230 | 808,230 |
| 9,080                         | 9,100 | 1,260,400 | 1,209,500 | 1,052,600 | 1,022,600 | 992,600   | 962,600   | 932,600   | 902,600 | 872,600 | 842,600 | 812,600 |
| 9,100                         | 9,120 | 1,265,080 | 1,214,150 | 1,056,970 | 1,026,970 | 996,970   | 966,970   | 936,970   | 906,970 | 876,970 | 846,970 | 816,970 |
| 9,120                         | 9,140 | 1,269,760 | 1,218,810 | 1,061,340 | 1,031,340 | 1,001,340 | 971,340   | 941,340   | 911,340 | 881,340 | 851,340 | 821,340 |
| 9,140                         | 9,160 | 1,274,440 | 1,223,460 | 1,065,700 | 1,035,700 | 1,005,700 | 975,700   | 945,700   | 915,700 | 885,700 | 855,700 | 825,700 |
| 9,160                         | 9,180 | 1,279,120 | 1,228,120 | 1,070,070 | 1,040,070 | 1,010,070 | 980,070   | 950,070   | 920,070 | 890,070 | 860,070 | 830,070 |
| 9,180                         | 9,200 | 1,284,020 | 1,232,780 | 1,074,440 | 1,044,440 | 1,014,440 | 984,440   | 954,440   | 924,440 | 894,440 | 864,440 | 834,440 |
| 9,200                         | 9,220 | 1,290,850 | 1,237,430 | 1,078,810 | 1,048,810 | 1,018,810 | 988,810   | 958,810   | 928,810 | 898,810 | 868,810 | 838,810 |
| 9,220                         | 9,240 | 1,297,670 | 1,242,090 | 1,083,180 | 1,053,180 | 1,023,180 | 993,180   | 963,180   | 933,180 | 903,180 | 873,180 | 843,180 |
| 9,240                         | 9,260 | 1,304,500 | 1,246,740 | 1,087,540 | 1,057,540 | 1,027,540 | 997,540   | 967,540   | 937,540 | 907,540 | 877,540 | 847,540 |
| 9,260                         | 9,280 | 1,311,320 | 1,251,400 | 1,091,910 | 1,061,910 | 1,031,910 | 1,001,910 | 971,910   | 941,910 | 911,910 | 881,910 | 851,910 |
| 9,280                         | 9,300 | 1,318,150 | 1,256,060 | 1,096,280 | 1,066,280 | 1,036,280 | 1,006,280 | 976,280   | 946,280 | 916,280 | 886,280 | 856,280 |
| 9,300                         | 9,320 | 1,324,970 | 1,260,710 | 1,100,650 | 1,070,650 | 1,040,650 | 1,010,650 | 980,650   | 950,650 | 920,650 | 890,650 | 860,650 |
| 9,320                         | 9,340 | 1,331,800 | 1,265,370 | 1,105,020 | 1,075,020 | 1,045,020 | 1,015,020 | 985,020   | 955,020 | 925,020 | 895,020 | 865,020 |
| 9,340                         | 9,360 | 1,338,620 | 1,270,020 | 1,109,380 | 1,079,380 | 1,049,380 | 1,019,380 | 989,380   | 959,380 | 929,380 | 899,380 | 869,380 |
| 9,360                         | 9,380 | 1,345,450 | 1,274,680 | 1,113,750 | 1,083,750 | 1,053,750 | 1,023,750 | 993,750   | 963,750 | 933,750 | 903,750 | 873,750 |
| 9,380                         | 9,400 | 1,352,270 | 1,279,340 | 1,118,120 | 1,088,120 | 1,058,120 | 1,028,120 | 998,120   | 968,120 | 938,120 | 908,120 | 878,120 |
| 9,400                         | 9,420 | 1,359,100 | 1,284,300 | 1,122,490 | 1,092,490 | 1,062,490 | 1,032,490 | 1,002,490 | 972,490 | 942,490 | 912,490 | 882,490 |
| 9,420                         | 9,440 | 1,365,920 | 1,291,090 | 1,126,860 | 1,096,860 | 1,066,860 | 1,036,860 | 1,006,860 | 976,860 | 946,860 | 916,860 | 886,860 |
| 9,440                         | 9,460 | 1,372,750 | 1,297,880 | 1,131,220 | 1,101,220 | 1,071,220 | 1,041,220 | 1,011,220 | 981,220 | 951,220 | 921,220 | 891,220 |
| 9,460                         | 9,480 | 1,379,570 | 1,304,670 | 1,135,590 | 1,105,590 | 1,075,590 | 1,045,590 | 1,015,590 | 985,590 | 955,590 | 925,590 | 895,590 |
| 9,480                         | 9,500 | 1,386,400 | 1,311,460 | 1,139,960 | 1,109,960 | 1,079,960 | 1,049,960 | 1,019,960 | 989,960 | 959,960 | 929,960 | 899,960 |
| 9,500                         | 9,520 | 1,393,220 | 1,318,250 | 1,144,330 | 1,114,330 | 1,084,330 | 1,054,330 | 1,024,330 | 994,330 | 964,330 | 934,330 | 904,330 |
| 9,520                         | 9,540 | 1,400,050 | 1,325,040 | 1,148,700 | 1,118,700 | 1,088,700 | 1,058,700 | 1,028,700 | 998,700 | 968,700 | 938,700 | 908,700 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |        | 공제대상가족의 수                                                               |           |           |           |           |           |           |           |           |           |           |
|-------------------------------|--------|-------------------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                               |        | 1                                                                       | 2         | 3         | 4         | 5         | 6         | 7         | 8         | 9         | 10        | 11        |
| 9,540                         | 9,560  | 1,406,870                                                               | 1,331,830 | 1,153,060 | 1,123,060 | 1,093,060 | 1,063,060 | 1,033,060 | 1,003,060 | 973,060   | 943,060   | 913,060   |
| 9,560                         | 9,580  | 1,413,700                                                               | 1,338,620 | 1,157,430 | 1,127,430 | 1,097,430 | 1,067,430 | 1,037,430 | 1,007,430 | 977,430   | 947,430   | 917,430   |
| 9,580                         | 9,600  | 1,420,520                                                               | 1,345,410 | 1,161,800 | 1,131,800 | 1,101,800 | 1,071,800 | 1,041,800 | 1,011,800 | 981,800   | 951,800   | 921,800   |
| 9,600                         | 9,620  | 1,427,350                                                               | 1,352,200 | 1,166,170 | 1,136,170 | 1,106,170 | 1,076,170 | 1,046,170 | 1,016,170 | 986,170   | 956,170   | 926,170   |
| 9,620                         | 9,640  | 1,434,170                                                               | 1,358,990 | 1,170,540 | 1,140,540 | 1,110,540 | 1,080,540 | 1,050,540 | 1,020,540 | 990,540   | 960,540   | 930,540   |
| 9,640                         | 9,660  | 1,441,000                                                               | 1,365,780 | 1,174,900 | 1,144,900 | 1,114,900 | 1,084,900 | 1,054,900 | 1,024,900 | 994,900   | 964,900   | 934,900   |
| 9,660                         | 9,680  | 1,447,820                                                               | 1,372,570 | 1,179,270 | 1,149,270 | 1,119,270 | 1,089,270 | 1,059,270 | 1,029,270 | 999,270   | 969,270   | 939,270   |
| 9,680                         | 9,700  | 1,454,650                                                               | 1,379,360 | 1,183,640 | 1,153,640 | 1,123,640 | 1,093,640 | 1,063,640 | 1,033,640 | 1,003,640 | 973,640   | 943,640   |
| 9,700                         | 9,720  | 1,461,470                                                               | 1,386,150 | 1,188,010 | 1,158,010 | 1,128,010 | 1,098,010 | 1,068,010 | 1,038,010 | 1,008,010 | 978,010   | 948,010   |
| 9,720                         | 9,740  | 1,468,300                                                               | 1,392,940 | 1,192,380 | 1,162,380 | 1,132,380 | 1,102,380 | 1,072,380 | 1,042,380 | 1,012,380 | 982,380   | 952,380   |
| 9,740                         | 9,760  | 1,475,120                                                               | 1,399,730 | 1,196,740 | 1,166,740 | 1,136,740 | 1,106,740 | 1,076,740 | 1,046,740 | 1,016,740 | 986,740   | 956,740   |
| 9,760                         | 9,780  | 1,481,950                                                               | 1,406,520 | 1,201,110 | 1,171,110 | 1,141,110 | 1,111,110 | 1,081,110 | 1,051,110 | 1,021,110 | 991,110   | 961,110   |
| 9,780                         | 9,800  | 1,488,770                                                               | 1,413,310 | 1,205,480 | 1,175,480 | 1,145,480 | 1,115,480 | 1,085,480 | 1,055,480 | 1,025,480 | 995,480   | 965,480   |
| 9,800                         | 9,820  | 1,495,600                                                               | 1,420,100 | 1,209,850 | 1,179,850 | 1,149,850 | 1,119,850 | 1,089,850 | 1,059,850 | 1,029,850 | 999,850   | 969,850   |
| 9,820                         | 9,840  | 1,502,420                                                               | 1,426,890 | 1,214,220 | 1,184,220 | 1,154,220 | 1,124,220 | 1,094,220 | 1,064,220 | 1,034,220 | 1,004,220 | 974,220   |
| 9,840                         | 9,860  | 1,509,250                                                               | 1,433,680 | 1,218,580 | 1,188,580 | 1,158,580 | 1,128,580 | 1,098,580 | 1,068,580 | 1,038,580 | 1,008,580 | 978,580   |
| 9,860                         | 9,880  | 1,516,070                                                               | 1,440,470 | 1,222,950 | 1,192,950 | 1,162,950 | 1,132,950 | 1,102,950 | 1,072,950 | 1,042,950 | 1,012,950 | 982,950   |
| 9,880                         | 9,900  | 1,522,900                                                               | 1,447,260 | 1,227,320 | 1,197,320 | 1,167,320 | 1,137,320 | 1,107,320 | 1,077,320 | 1,047,320 | 1,017,320 | 987,320   |
| 9,900                         | 9,920  | 1,529,720                                                               | 1,454,050 | 1,231,690 | 1,201,690 | 1,171,690 | 1,141,690 | 1,111,690 | 1,081,690 | 1,051,690 | 1,021,690 | 991,690   |
| 9,920                         | 9,940  | 1,536,550                                                               | 1,460,840 | 1,236,060 | 1,206,060 | 1,176,060 | 1,146,060 | 1,116,060 | 1,086,060 | 1,056,060 | 1,026,060 | 996,060   |
| 9,940                         | 9,960  | 1,543,370                                                               | 1,467,630 | 1,240,420 | 1,210,420 | 1,180,420 | 1,150,420 | 1,120,420 | 1,090,420 | 1,060,420 | 1,030,420 | 1,000,420 |
| 9,960                         | 9,980  | 1,550,200                                                               | 1,474,420 | 1,244,790 | 1,214,790 | 1,184,790 | 1,154,790 | 1,124,790 | 1,094,790 | 1,064,790 | 1,034,790 | 1,004,790 |
| 9,980                         | 10,000 | 1,557,020                                                               | 1,481,210 | 1,249,160 | 1,219,160 | 1,189,160 | 1,159,160 | 1,129,160 | 1,099,160 | 1,069,160 | 1,039,160 | 1,009,160 |
| 10,000천원                      |        | 1,560,440                                                               | 1,484,600 | 1,251,340 | 1,221,340 | 1,191,340 | 1,161,340 | 1,131,340 | 1,101,340 | 1,071,340 | 1,041,340 | 1,011,340 |
| 10,000천원 초과<br>14,000천원 이하    |        | (10,000,000원인 경우의 해당 세액) + (10,000,000원을 초과하는 금액 중 98%를 곱한 금액의 35% 상당액) |           |           |           |           |           |           |           |           |           |           |

(단위: 원)

|                               |                                                                                       |   |   |   |   |   |   |   |   |    |    |
|-------------------------------|---------------------------------------------------------------------------------------|---|---|---|---|---|---|---|---|----|----|
| 월급여액(천원)<br>[비과세 및 학자금<br>제외] | 공제대상가족의 수                                                                             |   |   |   |   |   |   |   |   |    |    |
|                               | 1                                                                                     | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 14,000천원 초과                   | (10,000,000원인 경우의 해당세액) + (1,372,000원) + (14,000,000원을 초과하는 금액 중 98%를 곱한 금액의 38% 상당액) |   |   |   |   |   |   |   |   |    |    |