

■ 소득세법 시행령 [별표 2] <개정 2023. 2. 28.>

근로소득 간이세액표(제189조제1항 관련)

1. 이 간이세액표의 해당 세액(제6호의 월급여액별·공제대상가족수별 금액을 말한다)은 「소득세법」에 따른 근로소득공제, 기본공제, 특별소득공제 및 특별세액공제 중 일부, 연금보험료공제, 근로소득세액공제와 해당 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%                                     |                                                    |
| 3,000만원 초과<br>4,500만원 이하    | 310만원 + 연간 총급여액의 4% -<br>연간 총급여액 중 3,000만원을 초과하는 금액의 5% | 360만원 + 연간 총급여액의 4% -<br>연간 총급여액 중 3,000만원을 초과하는 금액의 5% | 500만원 + 연간 총급여액의 7% -<br>연간 총급여액 중 3,000만원을 초과하는 금액의 5% | + 연간 총<br>급여액 중<br>4,000만원<br>을 초과하<br>는 금액의<br>4% |
| 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 8세 이상 20세 이하 자녀가 있는 경우의 세액은 다음 “나목”의 계산식에 따른 공제대상가족의 수에 해당하는 금액으로 함.

나. 자녀세액공제 적용 시 공제대상가족의 수 = 실제 공제대상가족의 수 + 8세 이상 20세 이하 자녀의 수

< 적용사례 >

1) 공제대상가족의 수가 3명(8세 이상 20세 이하 자녀가 1명)인 경우에는 “4명”의 세액을 적용함.

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

가. 공제대상가족의 수가 11명인 경우의 세액

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

(단위: 원)

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(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |       |       |   |   |   |   |   |   |    |    |
|-------------------------------|-------|-----------|-------|-------|---|---|---|---|---|---|----|----|
|                               |       | 1         | 2     | 3     | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1,490                         | 1,495 | 8,660     | 4,160 | -     | - | - | - | - | - | - | -  | -  |
| 1,495                         | 1,500 | 8,760     | 4,260 | -     | - | - | - | - | - | - | -  | -  |
| 1,500                         | 1,510 | 8,920     | 4,420 | -     | - | - | - | - | - | - | -  | -  |
| 1,510                         | 1,520 | 9,120     | 4,620 | -     | - | - | - | - | - | - | -  | -  |
| 1,520                         | 1,530 | 9,330     | 4,830 | -     | - | - | - | - | - | - | -  | -  |
| 1,530                         | 1,540 | 9,540     | 5,040 | -     | - | - | - | - | - | - | -  | -  |
| 1,540                         | 1,550 | 9,740     | 5,240 | -     | - | - | - | - | - | - | -  | -  |
| 1,550                         | 1,560 | 9,950     | 5,450 | -     | - | - | - | - | - | - | -  | -  |
| 1,560                         | 1,570 | 10,160    | 5,660 | -     | - | - | - | - | - | - | -  | -  |
| 1,570                         | 1,580 | 10,360    | 5,860 | -     | - | - | - | - | - | - | -  | -  |
| 1,580                         | 1,590 | 10,570    | 6,070 | -     | - | - | - | - | - | - | -  | -  |
| 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 | - | - | - | - | - | - | -  | -  |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |        |       |       |   |   |   |   |   |    |    |
|-------------------------------|-------|-----------|--------|-------|-------|---|---|---|---|---|----|----|
|                               |       | 1         | 2      | 3     | 4     | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 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 | -     | - | - | - | - | - | -  | -  |
| 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 | - | - | - | - | - | -  | -  |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |        |        |       |       |       |   |   |   |    |    |
|-------------------------------|-------|-----------|--------|--------|-------|-------|-------|---|---|---|----|----|
|                               |       | 1         | 2      | 3      | 4     | 5     | 6     | 7 | 8 | 9 | 10 | 11 |
| 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 | -     | - | - | - | -  | -  |
| 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 | - | - | - | -  | -  |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |        |        |        |       |       |       |   |   |    |    |
|-------------------------------|-------|-----------|--------|--------|--------|-------|-------|-------|---|---|----|----|
|                               |       | 1         | 2      | 3      | 4      | 5     | 6     | 7     | 8 | 9 | 10 | 11 |
| 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 | -     | - | - | -  | -  |
| 2,370                         | 2,380 | 31,410    | 24,410 | 13,940 | 10,560 | 7,190 | 3,810 | -     | - | - | -  | -  |
| 2,380                         | 2,390 | 31,730    | 24,730 | 14,140 | 10,760 | 7,390 | 4,010 | -     | - | - | -  | -  |
| 2,390                         | 2,400 | 32,050    | 25,050 | 14,340 | 10,960 | 7,590 | 4,210 | -     | - | - | -  | -  |
| 2,400                         | 2,410 | 32,380    | 25,380 | 14,530 | 11,160 | 7,780 | 4,410 | 1,030 | - | - | -  | -  |
| 2,410                         | 2,420 | 32,700    | 25,700 | 14,730 | 11,360 | 7,980 | 4,610 | 1,230 | - | - | -  | -  |
| 2,420                         | 2,430 | 33,020    | 26,020 | 14,930 | 11,560 | 8,180 | 4,810 | 1,430 | - | - | -  | -  |
| 2,430                         | 2,440 | 33,340    | 26,340 | 15,130 | 11,760 | 8,380 | 5,010 | 1,630 | - | - | -  | -  |
| 2,440                         | 2,450 | 33,660    | 26,660 | 15,330 | 11,950 | 8,580 | 5,200 | 1,830 | - | - | -  | -  |
| 2,450                         | 2,460 | 33,980    | 26,980 | 15,530 | 12,150 | 8,780 | 5,400 | 2,030 | - | - | -  | -  |
| 2,460                         | 2,470 | 34,300    | 27,300 | 15,730 | 12,350 | 8,980 | 5,600 | 2,230 | - | - | -  | -  |
| 2,470                         | 2,480 | 34,630    | 27,630 | 15,920 | 12,550 | 9,170 | 5,800 | 2,420 | - | - | -  | -  |
| 2,480                         | 2,490 | 34,950    | 27,950 | 16,120 | 12,750 | 9,370 | 6,000 | 2,620 | - | - | -  | -  |
| 2,490                         | 2,500 | 35,270    | 28,270 | 16,320 | 12,950 | 9,570 | 6,200 | 2,820 | - | - | -  | -  |
| 2,500                         | 2,510 | 35,600    | 28,600 | 16,530 | 13,150 | 9,780 | 6,400 | 3,030 | - | - | -  | -  |
| 2,510                         | 2,520 | 35,940    | 28,940 | 16,740 | 13,360 | 9,990 | 6,610 | 3,240 | - | - | -  | -  |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |        |        |        |        |        |       |       |       |    |    |
|-------------------------------|-------|-----------|--------|--------|--------|--------|--------|-------|-------|-------|----|----|
|                               |       | 1         | 2      | 3      | 4      | 5      | 6      | 7     | 8     | 9     | 10 | 11 |
| 2,520                         | 2,530 | 36,280    | 29,280 | 16,950 | 13,580 | 10,200 | 6,830  | 3,450 | -     | -     | -  | -  |
| 2,530                         | 2,540 | 36,630    | 29,630 | 17,160 | 13,790 | 10,410 | 7,040  | 3,660 | -     | -     | -  | -  |
| 2,540                         | 2,550 | 36,970    | 29,970 | 17,370 | 14,000 | 10,620 | 7,250  | 3,870 | -     | -     | -  | -  |
| 2,550                         | 2,560 | 37,310    | 30,310 | 17,590 | 14,210 | 10,840 | 7,460  | 4,090 | -     | -     | -  | -  |
| 2,560                         | 2,570 | 37,650    | 30,650 | 17,800 | 14,420 | 11,050 | 7,670  | 4,300 | -     | -     | -  | -  |
| 2,570                         | 2,580 | 38,000    | 31,000 | 18,010 | 14,630 | 11,260 | 7,880  | 4,510 | 1,130 | -     | -  | -  |
| 2,580                         | 2,590 | 38,340    | 31,340 | 18,220 | 14,850 | 11,470 | 8,100  | 4,720 | 1,350 | -     | -  | -  |
| 2,590                         | 2,600 | 38,830    | 31,680 | 18,430 | 15,060 | 11,680 | 8,310  | 4,930 | 1,560 | -     | -  | -  |
| 2,600                         | 2,610 | 39,690    | 32,020 | 18,650 | 15,270 | 11,900 | 8,520  | 5,150 | 1,770 | -     | -  | -  |
| 2,610                         | 2,620 | 40,540    | 32,360 | 18,920 | 15,480 | 12,110 | 8,730  | 5,360 | 1,980 | -     | -  | -  |
| 2,620                         | 2,630 | 41,400    | 32,710 | 19,250 | 15,690 | 12,320 | 8,940  | 5,570 | 2,190 | -     | -  | -  |
| 2,630                         | 2,640 | 42,260    | 33,050 | 19,580 | 15,910 | 12,530 | 9,160  | 5,780 | 2,410 | -     | -  | -  |
| 2,640                         | 2,650 | 43,110    | 33,390 | 19,910 | 16,120 | 12,740 | 9,370  | 5,990 | 2,620 | -     | -  | -  |
| 2,650                         | 2,660 | 43,970    | 33,730 | 20,240 | 16,330 | 12,960 | 9,580  | 6,210 | 2,830 | -     | -  | -  |
| 2,660                         | 2,670 | 44,820    | 34,080 | 20,570 | 16,540 | 13,170 | 9,790  | 6,420 | 3,040 | -     | -  | -  |
| 2,670                         | 2,680 | 45,680    | 34,420 | 20,900 | 16,750 | 13,380 | 10,000 | 6,630 | 3,250 | -     | -  | -  |
| 2,680                         | 2,690 | 46,540    | 34,760 | 21,230 | 16,970 | 13,590 | 10,220 | 6,840 | 3,470 | -     | -  | -  |
| 2,690                         | 2,700 | 47,390    | 35,100 | 21,560 | 17,180 | 13,800 | 10,430 | 7,050 | 3,680 | -     | -  | -  |
| 2,700                         | 2,710 | 48,250    | 35,450 | 21,890 | 17,390 | 14,020 | 10,640 | 7,270 | 3,890 | -     | -  | -  |
| 2,710                         | 2,720 | 49,100    | 35,790 | 22,220 | 17,600 | 14,230 | 10,850 | 7,480 | 4,100 | -     | -  | -  |
| 2,720                         | 2,730 | 49,960    | 36,130 | 22,550 | 17,810 | 14,440 | 11,060 | 7,690 | 4,310 | -     | -  | -  |
| 2,730                         | 2,740 | 50,810    | 36,470 | 22,880 | 18,030 | 14,650 | 11,280 | 7,900 | 4,530 | 1,150 | -  | -  |
| 2,740                         | 2,750 | 51,670    | 36,810 | 23,210 | 18,240 | 14,860 | 11,490 | 8,110 | 4,740 | 1,360 | -  | -  |
| 2,750                         | 2,760 | 52,530    | 37,160 | 23,540 | 18,450 | 15,070 | 11,700 | 8,320 | 4,950 | 1,570 | -  | -  |
| 2,760                         | 2,770 | 53,380    | 37,500 | 23,870 | 18,660 | 15,290 | 11,910 | 8,540 | 5,160 | 1,790 | -  | -  |
| 2,770                         | 2,780 | 54,240    | 37,840 | 24,200 | 18,950 | 15,500 | 12,120 | 8,750 | 5,370 | 2,000 | -  | -  |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |        |        |        |        |        |        |        |       |       |       |
|-------------------------------|-------|-----------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|
|                               |       | 1         | 2      | 3      | 4      | 5      | 6      | 7      | 8      | 9     | 10    | 11    |
| 2,780                         | 2,790 | 55,090    | 38,180 | 24,520 | 19,270 | 15,710 | 12,340 | 8,960  | 5,590  | 2,210 | -     | -     |
| 2,790                         | 2,800 | 55,950    | 38,530 | 24,850 | 19,600 | 15,920 | 12,550 | 9,170  | 5,800  | 2,420 | -     | -     |
| 2,800                         | 2,810 | 56,800    | 39,300 | 25,180 | 19,930 | 16,130 | 12,760 | 9,380  | 6,010  | 2,630 | -     | -     |
| 2,810                         | 2,820 | 57,660    | 40,160 | 25,510 | 20,260 | 16,350 | 12,970 | 9,600  | 6,220  | 2,850 | -     | -     |
| 2,820                         | 2,830 | 58,520    | 41,020 | 25,840 | 20,590 | 16,560 | 13,180 | 9,810  | 6,430  | 3,060 | -     | -     |
| 2,830                         | 2,840 | 59,370    | 41,870 | 26,170 | 20,920 | 16,770 | 13,400 | 10,020 | 6,650  | 3,270 | -     | -     |
| 2,840                         | 2,850 | 60,230    | 42,730 | 26,500 | 21,250 | 16,980 | 13,610 | 10,230 | 6,860  | 3,480 | -     | -     |
| 2,850                         | 2,860 | 61,080    | 43,580 | 26,830 | 21,580 | 17,190 | 13,820 | 10,440 | 7,070  | 3,690 | -     | -     |
| 2,860                         | 2,870 | 61,940    | 44,440 | 27,160 | 21,910 | 17,410 | 14,030 | 10,660 | 7,280  | 3,910 | -     | -     |
| 2,870                         | 2,880 | 62,790    | 45,290 | 27,490 | 22,240 | 17,620 | 14,240 | 10,870 | 7,490  | 4,120 | -     | -     |
| 2,880                         | 2,890 | 63,650    | 46,150 | 27,820 | 22,570 | 17,830 | 14,460 | 11,080 | 7,710  | 4,330 | -     | -     |
| 2,890                         | 2,900 | 64,510    | 47,010 | 28,150 | 22,900 | 18,040 | 14,670 | 11,290 | 7,920  | 4,540 | 1,170 | -     |
| 2,900                         | 2,910 | 65,360    | 47,860 | 28,480 | 23,230 | 18,250 | 14,880 | 11,500 | 8,130  | 4,750 | 1,380 | -     |
| 2,910                         | 2,920 | 66,220    | 48,720 | 28,810 | 23,560 | 18,470 | 15,090 | 11,720 | 8,340  | 4,970 | 1,590 | -     |
| 2,920                         | 2,930 | 67,070    | 49,570 | 29,140 | 23,890 | 18,680 | 15,300 | 11,930 | 8,550  | 5,180 | 1,800 | -     |
| 2,930                         | 2,940 | 67,930    | 50,430 | 29,470 | 24,220 | 18,970 | 15,510 | 12,140 | 8,760  | 5,390 | 2,010 | -     |
| 2,940                         | 2,950 | 68,780    | 51,280 | 29,800 | 24,550 | 19,300 | 15,730 | 12,350 | 8,980  | 5,600 | 2,230 | -     |
| 2,950                         | 2,960 | 69,640    | 52,140 | 30,130 | 24,880 | 19,630 | 15,940 | 12,560 | 9,190  | 5,810 | 2,440 | -     |
| 2,960                         | 2,970 | 70,500    | 53,000 | 30,460 | 25,210 | 19,960 | 16,150 | 12,780 | 9,400  | 6,030 | 2,650 | -     |
| 2,970                         | 2,980 | 71,350    | 53,850 | 30,790 | 25,540 | 20,290 | 16,360 | 12,990 | 9,610  | 6,240 | 2,860 | -     |
| 2,980                         | 2,990 | 72,210    | 54,710 | 31,120 | 25,870 | 20,620 | 16,570 | 13,200 | 9,820  | 6,450 | 3,070 | -     |
| 2,990                         | 3,000 | 73,060    | 55,560 | 31,450 | 26,200 | 20,950 | 16,790 | 13,410 | 10,040 | 6,660 | 3,290 | -     |
| 3,000                         | 3,020 | 74,350    | 56,850 | 31,940 | 26,690 | 21,440 | 17,100 | 13,730 | 10,350 | 6,980 | 3,600 | -     |
| 3,020                         | 3,040 | 76,060    | 58,560 | 32,600 | 27,350 | 22,100 | 17,530 | 14,150 | 10,780 | 7,400 | 4,030 | -     |
| 3,040                         | 3,060 | 77,770    | 60,270 | 33,260 | 28,010 | 22,760 | 17,950 | 14,580 | 11,200 | 7,830 | 4,450 | 1,080 |
| 3,060                         | 3,080 | 79,480    | 61,980 | 33,920 | 28,670 | 23,420 | 18,380 | 15,000 | 11,630 | 8,250 | 4,880 | 1,500 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |         |        |        |        |        |        |        |        |        |        |
|-------------------------------|-------|-----------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
|                               |       | 1         | 2       | 3      | 4      | 5      | 6      | 7      | 8      | 9      | 10     | 11     |
| 3,080                         | 3,100 | 81,190    | 63,690  | 34,580 | 29,330 | 24,080 | 18,830 | 15,430 | 12,050 | 8,680  | 5,300  | 1,930  |
| 3,100                         | 3,120 | 82,900    | 65,400  | 35,240 | 29,990 | 24,740 | 19,490 | 15,850 | 12,470 | 9,100  | 5,720  | 2,350  |
| 3,120                         | 3,140 | 84,620    | 67,120  | 35,900 | 30,650 | 25,400 | 20,150 | 16,270 | 12,900 | 9,520  | 6,150  | 2,770  |
| 3,140                         | 3,160 | 86,330    | 68,830  | 36,560 | 31,310 | 26,060 | 20,810 | 16,700 | 13,320 | 9,950  | 6,570  | 3,200  |
| 3,160                         | 3,180 | 88,040    | 70,540  | 37,220 | 31,970 | 26,720 | 21,470 | 17,120 | 13,750 | 10,370 | 7,000  | 3,620  |
| 3,180                         | 3,200 | 89,750    | 72,250  | 37,880 | 32,630 | 27,380 | 22,130 | 17,540 | 14,170 | 10,790 | 7,420  | 4,040  |
| 3,200                         | 3,220 | 91,460    | 73,960  | 38,540 | 33,290 | 28,040 | 22,790 | 17,970 | 14,590 | 11,220 | 7,840  | 4,470  |
| 3,220                         | 3,240 | 93,170    | 75,670  | 40,120 | 33,950 | 28,700 | 23,450 | 18,390 | 15,020 | 11,640 | 8,270  | 4,890  |
| 3,240                         | 3,260 | 95,430    | 77,380  | 41,770 | 34,610 | 29,360 | 24,110 | 18,860 | 15,440 | 12,070 | 8,690  | 5,320  |
| 3,260                         | 3,280 | 97,880    | 79,100  | 43,420 | 35,270 | 30,020 | 24,770 | 19,520 | 15,870 | 12,490 | 9,120  | 5,740  |
| 3,280                         | 3,300 | 100,320   | 80,810  | 45,070 | 35,920 | 30,670 | 25,420 | 20,170 | 16,290 | 12,910 | 9,540  | 6,160  |
| 3,300                         | 3,320 | 102,770   | 82,520  | 46,720 | 36,580 | 31,330 | 26,080 | 20,830 | 16,710 | 13,340 | 9,960  | 6,590  |
| 3,320                         | 3,340 | 105,210   | 84,230  | 48,370 | 37,240 | 31,990 | 26,740 | 21,490 | 17,140 | 13,760 | 10,390 | 7,010  |
| 3,340                         | 3,360 | 107,660   | 85,940  | 49,940 | 37,870 | 32,620 | 27,370 | 22,120 | 17,540 | 14,170 | 10,790 | 7,420  |
| 3,360                         | 3,380 | 110,100   | 87,650  | 51,510 | 38,500 | 33,250 | 28,000 | 22,750 | 17,950 | 14,570 | 11,200 | 7,820  |
| 3,380                         | 3,400 | 112,550   | 89,370  | 53,070 | 39,950 | 33,880 | 28,630 | 23,380 | 18,350 | 14,970 | 11,600 | 8,220  |
| 3,400                         | 3,420 | 114,990   | 91,080  | 54,640 | 41,510 | 34,500 | 29,250 | 24,000 | 18,750 | 15,370 | 12,000 | 8,620  |
| 3,420                         | 3,440 | 117,440   | 92,790  | 56,200 | 43,080 | 35,130 | 29,880 | 24,630 | 19,380 | 15,780 | 12,400 | 9,030  |
| 3,440                         | 3,460 | 119,880   | 94,880  | 57,770 | 44,640 | 35,750 | 30,500 | 25,250 | 20,000 | 16,180 | 12,800 | 9,430  |
| 3,460                         | 3,480 | 122,330   | 97,330  | 59,330 | 46,210 | 36,380 | 31,130 | 25,880 | 20,630 | 16,580 | 13,210 | 9,830  |
| 3,480                         | 3,500 | 124,770   | 99,770  | 60,900 | 47,770 | 37,010 | 31,760 | 26,510 | 21,260 | 16,980 | 13,610 | 10,230 |
| 3,500                         | 3,520 | 127,220   | 102,220 | 62,460 | 49,340 | 37,630 | 32,380 | 27,130 | 21,880 | 17,390 | 14,010 | 10,640 |
| 3,520                         | 3,540 | 129,660   | 104,660 | 64,030 | 50,900 | 38,260 | 33,010 | 27,760 | 22,510 | 17,790 | 14,410 | 11,040 |
| 3,540                         | 3,560 | 132,110   | 107,110 | 65,590 | 52,460 | 39,340 | 33,630 | 28,380 | 23,130 | 18,190 | 14,820 | 11,440 |
| 3,560                         | 3,580 | 134,550   | 109,550 | 67,150 | 54,030 | 40,900 | 34,260 | 29,010 | 23,760 | 18,590 | 15,220 | 11,840 |
| 3,580                         | 3,600 | 137,000   | 112,000 | 68,720 | 55,590 | 42,470 | 34,880 | 29,630 | 24,380 | 19,130 | 15,620 | 12,250 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |         |         |         |        |        |        |        |        |        |        |
|-------------------------------|-------|-----------|---------|---------|---------|--------|--------|--------|--------|--------|--------|--------|
|                               |       | 1         | 2       | 3       | 4       | 5      | 6      | 7      | 8      | 9      | 10     | 11     |
| 3,600                         | 3,620 | 139,440   | 114,440 | 70,280  | 57,160  | 44,030 | 35,510 | 30,260 | 25,010 | 19,760 | 16,020 | 12,650 |
| 3,620                         | 3,640 | 141,890   | 116,890 | 71,850  | 58,720  | 45,600 | 36,140 | 30,890 | 25,640 | 20,390 | 16,420 | 13,050 |
| 3,640                         | 3,660 | 144,330   | 119,330 | 73,410  | 60,290  | 47,160 | 36,760 | 31,510 | 26,260 | 21,010 | 16,830 | 13,450 |
| 3,660                         | 3,680 | 146,780   | 121,780 | 74,980  | 61,850  | 48,730 | 37,390 | 32,140 | 26,890 | 21,640 | 17,230 | 13,850 |
| 3,680                         | 3,700 | 149,220   | 124,220 | 76,540  | 63,420  | 50,290 | 38,010 | 32,760 | 27,510 | 22,260 | 17,630 | 14,260 |
| 3,700                         | 3,720 | 151,670   | 126,670 | 78,110  | 64,980  | 51,860 | 38,730 | 33,390 | 28,140 | 22,890 | 18,030 | 14,660 |
| 3,720                         | 3,740 | 154,110   | 129,110 | 79,670  | 66,550  | 53,420 | 40,300 | 34,020 | 28,770 | 23,520 | 18,440 | 15,060 |
| 3,740                         | 3,760 | 156,560   | 131,560 | 81,230  | 68,110  | 54,980 | 41,860 | 34,640 | 29,390 | 24,140 | 18,890 | 15,460 |
| 3,760                         | 3,780 | 163,920   | 136,090 | 84,260  | 71,130  | 58,010 | 44,880 | 35,850 | 30,600 | 25,350 | 20,100 | 16,240 |
| 3,780                         | 3,800 | 166,590   | 138,740 | 85,970  | 72,850  | 59,720 | 46,600 | 36,540 | 31,290 | 26,040 | 20,790 | 16,680 |
| 3,800                         | 3,820 | 169,260   | 141,400 | 87,680  | 74,560  | 61,430 | 48,310 | 37,220 | 31,970 | 26,720 | 21,470 | 17,120 |
| 3,820                         | 3,840 | 171,930   | 144,050 | 89,390  | 76,270  | 63,140 | 50,020 | 37,900 | 32,650 | 27,400 | 22,150 | 17,560 |
| 3,840                         | 3,860 | 174,600   | 146,710 | 91,100  | 77,980  | 64,850 | 51,730 | 38,600 | 33,340 | 28,090 | 22,840 | 18,000 |
| 3,860                         | 3,880 | 177,270   | 149,360 | 92,820  | 79,690  | 66,570 | 53,440 | 40,320 | 34,020 | 28,770 | 23,520 | 18,440 |
| 3,880                         | 3,900 | 179,940   | 152,020 | 94,920  | 81,400  | 68,280 | 55,150 | 42,030 | 34,710 | 29,460 | 24,210 | 18,960 |
| 3,900                         | 3,920 | 182,610   | 154,670 | 97,370  | 83,110  | 69,990 | 56,860 | 43,740 | 35,390 | 30,140 | 24,890 | 19,640 |
| 3,920                         | 3,940 | 185,280   | 157,330 | 99,810  | 84,830  | 71,700 | 58,580 | 45,450 | 36,080 | 30,830 | 25,580 | 20,330 |
| 3,940                         | 3,960 | 187,950   | 159,980 | 102,260 | 86,540  | 73,410 | 60,290 | 47,160 | 36,760 | 31,510 | 26,260 | 21,010 |
| 3,960                         | 3,980 | 190,620   | 162,640 | 104,700 | 88,250  | 75,120 | 62,000 | 48,870 | 37,450 | 32,200 | 26,950 | 21,700 |
| 3,980                         | 4,000 | 193,290   | 165,290 | 107,150 | 89,960  | 76,840 | 63,710 | 50,590 | 38,130 | 32,880 | 27,630 | 22,380 |
| 4,000                         | 4,020 | 195,960   | 167,950 | 109,590 | 91,670  | 78,550 | 65,420 | 52,300 | 39,170 | 33,570 | 28,320 | 23,070 |
| 4,020                         | 4,040 | 198,630   | 170,600 | 112,040 | 93,380  | 80,260 | 67,130 | 54,010 | 40,880 | 34,250 | 29,000 | 23,750 |
| 4,040                         | 4,060 | 201,300   | 173,260 | 114,480 | 95,730  | 81,970 | 68,840 | 55,720 | 42,590 | 34,930 | 29,680 | 24,430 |
| 4,060                         | 4,080 | 203,970   | 175,910 | 116,930 | 98,180  | 83,680 | 70,560 | 57,430 | 44,310 | 35,620 | 30,370 | 25,120 |
| 4,080                         | 4,100 | 206,640   | 178,570 | 119,370 | 100,620 | 85,390 | 72,270 | 59,140 | 46,020 | 36,300 | 31,050 | 25,800 |
| 4,100                         | 4,120 | 209,310   | 181,220 | 121,820 | 103,070 | 87,100 | 73,980 | 60,850 | 47,730 | 36,990 | 31,740 | 26,490 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |         |         |         |         |         |         |        |        |        |        |
|-------------------------------|-------|-----------|---------|---------|---------|---------|---------|---------|--------|--------|--------|--------|
|                               |       | 1         | 2       | 3       | 4       | 5       | 6       | 7       | 8      | 9      | 10     | 11     |
| 4,120                         | 4,140 | 211,980   | 183,880 | 124,260 | 105,510 | 88,820  | 75,690  | 62,570  | 49,440 | 37,670 | 32,420 | 27,170 |
| 4,140                         | 4,160 | 214,650   | 186,530 | 126,710 | 107,960 | 90,530  | 77,400  | 64,280  | 51,150 | 38,360 | 33,110 | 27,860 |
| 4,160                         | 4,180 | 217,320   | 189,190 | 129,150 | 110,400 | 92,240  | 79,110  | 65,990  | 52,860 | 39,740 | 33,790 | 28,540 |
| 4,180                         | 4,200 | 219,990   | 191,840 | 131,600 | 112,850 | 94,100  | 80,830  | 67,700  | 54,580 | 41,450 | 34,480 | 29,230 |
| 4,200                         | 4,220 | 222,660   | 194,500 | 134,040 | 115,290 | 96,540  | 82,540  | 69,410  | 56,290 | 43,160 | 35,160 | 29,910 |
| 4,220                         | 4,240 | 225,330   | 197,150 | 136,490 | 117,740 | 98,990  | 84,250  | 71,120  | 58,000 | 44,870 | 35,850 | 30,600 |
| 4,240                         | 4,260 | 228,000   | 199,810 | 138,930 | 120,180 | 101,430 | 85,960  | 72,830  | 59,710 | 46,580 | 36,530 | 31,280 |
| 4,260                         | 4,280 | 230,670   | 202,460 | 141,380 | 122,630 | 103,880 | 87,670  | 74,550  | 61,420 | 48,300 | 37,220 | 31,970 |
| 4,280                         | 4,300 | 233,340   | 205,120 | 143,820 | 125,070 | 106,320 | 89,380  | 76,260  | 63,130 | 50,010 | 37,900 | 32,650 |
| 4,300                         | 4,320 | 236,010   | 207,770 | 146,270 | 127,520 | 108,770 | 91,090  | 77,970  | 64,840 | 51,720 | 38,590 | 33,330 |
| 4,320                         | 4,340 | 238,680   | 210,430 | 148,710 | 129,960 | 111,210 | 92,810  | 79,680  | 66,560 | 53,430 | 40,310 | 34,020 |
| 4,340                         | 4,360 | 241,350   | 213,080 | 151,160 | 132,410 | 113,660 | 94,910  | 81,390  | 68,270 | 55,140 | 42,020 | 34,700 |
| 4,360                         | 4,380 | 244,020   | 215,740 | 153,600 | 134,850 | 116,100 | 97,350  | 83,100  | 69,980 | 56,850 | 43,730 | 35,390 |
| 4,380                         | 4,400 | 246,690   | 218,390 | 156,050 | 137,300 | 118,550 | 99,800  | 84,820  | 71,690 | 58,570 | 45,440 | 36,070 |
| 4,400                         | 4,420 | 249,360   | 221,050 | 158,490 | 139,740 | 120,990 | 102,240 | 86,530  | 73,400 | 60,280 | 47,150 | 36,760 |
| 4,420                         | 4,440 | 252,030   | 223,700 | 160,940 | 142,190 | 123,440 | 104,690 | 88,240  | 75,110 | 61,990 | 48,860 | 37,440 |
| 4,440                         | 4,460 | 254,700   | 226,360 | 163,380 | 144,630 | 125,880 | 107,130 | 89,950  | 76,820 | 63,700 | 50,570 | 38,130 |
| 4,460                         | 4,480 | 257,370   | 229,010 | 165,830 | 147,080 | 128,330 | 109,580 | 91,660  | 78,540 | 65,410 | 52,290 | 39,160 |
| 4,480                         | 4,500 | 260,040   | 231,670 | 168,270 | 149,520 | 130,770 | 112,020 | 93,370  | 80,250 | 67,120 | 54,000 | 40,870 |
| 4,500                         | 4,520 | 262,840   | 234,460 | 170,850 | 152,100 | 133,350 | 114,600 | 95,850  | 82,050 | 68,930 | 55,800 | 42,680 |
| 4,520                         | 4,540 | 265,650   | 237,250 | 173,430 | 154,680 | 135,930 | 117,180 | 98,430  | 83,860 | 70,730 | 57,610 | 44,480 |
| 4,540                         | 4,560 | 268,450   | 240,040 | 176,010 | 157,260 | 138,510 | 119,760 | 101,010 | 85,670 | 72,540 | 59,420 | 46,290 |
| 4,560                         | 4,580 | 271,260   | 242,830 | 178,590 | 159,840 | 141,090 | 122,340 | 103,590 | 87,470 | 74,350 | 61,220 | 48,100 |
| 4,580                         | 4,600 | 276,560   | 248,120 | 183,670 | 164,920 | 146,170 | 127,420 | 108,670 | 89,920 | 76,150 | 63,030 | 49,900 |
| 4,600                         | 4,620 | 279,370   | 250,910 | 186,250 | 167,500 | 148,750 | 130,000 | 111,250 | 92,500 | 77,960 | 64,830 | 51,710 |
| 4,620                         | 4,640 | 282,170   | 253,700 | 188,830 | 170,080 | 151,330 | 132,580 | 113,830 | 95,080 | 79,760 | 66,640 | 53,510 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |         |         |         |         |         |         |         |         |         |         |
|-------------------------------|-------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                               |       | 1         | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10      | 11      |
| 4,640                         | 4,660 | 284,980   | 256,490 | 191,410 | 172,660 | 153,910 | 135,160 | 116,410 | 97,660  | 81,570  | 68,450  | 55,320  |
| 4,660                         | 4,680 | 287,780   | 259,280 | 193,990 | 175,240 | 156,490 | 137,740 | 118,990 | 100,240 | 83,380  | 70,250  | 57,130  |
| 4,680                         | 4,700 | 290,590   | 262,070 | 196,570 | 177,820 | 159,070 | 140,320 | 121,570 | 102,820 | 85,180  | 72,060  | 58,930  |
| 4,700                         | 4,720 | 293,390   | 264,860 | 199,150 | 180,400 | 161,650 | 142,900 | 124,150 | 105,400 | 86,990  | 73,860  | 60,740  |
| 4,720                         | 4,740 | 296,200   | 267,650 | 201,730 | 182,980 | 164,230 | 145,480 | 126,730 | 107,980 | 89,230  | 75,670  | 62,540  |
| 4,740                         | 4,760 | 299,000   | 270,440 | 204,310 | 185,560 | 166,810 | 148,060 | 129,310 | 110,560 | 91,810  | 77,480  | 64,350  |
| 4,760                         | 4,780 | 301,810   | 273,230 | 206,890 | 188,140 | 169,390 | 150,640 | 131,890 | 113,140 | 94,390  | 79,280  | 66,160  |
| 4,780                         | 4,800 | 304,610   | 276,020 | 209,470 | 190,720 | 171,970 | 153,220 | 134,470 | 115,720 | 96,970  | 81,090  | 67,960  |
| 4,800                         | 4,820 | 307,420   | 278,810 | 212,050 | 193,300 | 174,550 | 155,800 | 137,050 | 118,300 | 99,550  | 82,890  | 69,770  |
| 4,820                         | 4,840 | 310,220   | 281,600 | 214,630 | 195,880 | 177,130 | 158,380 | 139,630 | 120,880 | 102,130 | 84,700  | 71,570  |
| 4,840                         | 4,860 | 313,030   | 284,390 | 217,210 | 198,460 | 179,710 | 160,960 | 142,210 | 123,460 | 104,710 | 86,510  | 73,380  |
| 4,860                         | 4,880 | 315,830   | 287,180 | 219,790 | 201,040 | 182,290 | 163,540 | 144,790 | 126,040 | 107,290 | 88,540  | 75,190  |
| 4,880                         | 4,900 | 318,640   | 289,970 | 222,370 | 203,620 | 184,870 | 166,120 | 147,370 | 128,620 | 109,870 | 91,120  | 76,990  |
| 4,900                         | 4,920 | 321,440   | 292,760 | 224,950 | 206,200 | 187,450 | 168,700 | 149,950 | 131,200 | 112,450 | 93,700  | 78,800  |
| 4,920                         | 4,940 | 324,250   | 295,550 | 227,530 | 208,780 | 190,030 | 171,280 | 152,530 | 133,780 | 115,030 | 96,280  | 80,600  |
| 4,940                         | 4,960 | 327,050   | 298,340 | 230,110 | 211,360 | 192,610 | 173,860 | 155,110 | 136,360 | 117,610 | 98,860  | 82,410  |
| 4,960                         | 4,980 | 329,860   | 301,130 | 232,690 | 213,940 | 195,190 | 176,440 | 157,690 | 138,940 | 120,190 | 101,440 | 84,220  |
| 4,980                         | 5,000 | 332,660   | 303,920 | 235,270 | 216,520 | 197,770 | 179,020 | 160,270 | 141,520 | 122,770 | 104,020 | 86,020  |
| 5,000                         | 5,020 | 335,470   | 306,710 | 237,850 | 219,100 | 200,350 | 181,600 | 162,850 | 144,100 | 125,350 | 106,600 | 87,850  |
| 5,020                         | 5,040 | 338,270   | 309,500 | 240,430 | 221,680 | 202,930 | 184,180 | 165,430 | 146,680 | 127,930 | 109,180 | 90,430  |
| 5,040                         | 5,060 | 341,080   | 312,290 | 243,010 | 224,260 | 205,510 | 186,760 | 168,010 | 149,260 | 130,510 | 111,760 | 93,010  |
| 5,060                         | 5,080 | 343,880   | 315,080 | 245,590 | 226,840 | 208,090 | 189,340 | 170,590 | 151,840 | 133,090 | 114,340 | 95,590  |
| 5,080                         | 5,100 | 346,690   | 317,870 | 248,170 | 229,420 | 210,670 | 191,920 | 173,170 | 154,420 | 135,670 | 116,920 | 98,170  |
| 5,100                         | 5,120 | 349,490   | 320,660 | 250,750 | 232,000 | 213,250 | 194,500 | 175,750 | 157,000 | 138,250 | 119,500 | 100,750 |
| 5,120                         | 5,140 | 352,300   | 323,450 | 253,330 | 234,580 | 215,830 | 197,080 | 178,330 | 159,580 | 140,830 | 122,080 | 103,330 |
| 5,140                         | 5,160 | 355,100   | 326,240 | 255,910 | 237,160 | 218,410 | 199,660 | 180,910 | 162,160 | 143,410 | 124,660 | 105,910 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |         |         |         |         |         |         |         |         |         |         |
|-------------------------------|-------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                               |       | 1         | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10      | 11      |
| 5,160                         | 5,180 | 357,910   | 329,030 | 258,490 | 239,740 | 220,990 | 202,240 | 183,490 | 164,740 | 145,990 | 127,240 | 108,490 |
| 5,180                         | 5,200 | 360,710   | 331,820 | 261,070 | 242,320 | 223,570 | 204,820 | 186,070 | 167,320 | 148,570 | 129,820 | 111,070 |
| 5,200                         | 5,220 | 363,520   | 334,610 | 263,650 | 244,900 | 226,150 | 207,400 | 188,650 | 169,900 | 151,150 | 132,400 | 113,650 |
| 5,220                         | 5,240 | 366,320   | 337,400 | 266,230 | 247,480 | 228,730 | 209,980 | 191,230 | 172,480 | 153,730 | 134,980 | 116,230 |
| 5,240                         | 5,260 | 369,130   | 340,190 | 268,810 | 250,060 | 231,310 | 212,560 | 193,810 | 175,060 | 156,310 | 137,560 | 118,810 |
| 5,260                         | 5,280 | 371,930   | 342,980 | 271,390 | 252,640 | 233,890 | 215,140 | 196,390 | 177,640 | 158,890 | 140,140 | 121,390 |
| 5,280                         | 5,300 | 374,740   | 345,770 | 273,970 | 255,220 | 236,470 | 217,720 | 198,970 | 180,220 | 161,470 | 142,720 | 123,970 |
| 5,300                         | 5,320 | 377,540   | 348,560 | 276,550 | 257,800 | 239,050 | 220,300 | 201,550 | 182,800 | 164,050 | 145,300 | 126,550 |
| 5,320                         | 5,340 | 380,350   | 351,350 | 279,130 | 260,380 | 241,630 | 222,880 | 204,130 | 185,380 | 166,630 | 147,880 | 129,130 |
| 5,340                         | 5,360 | 383,150   | 354,140 | 281,710 | 262,960 | 244,210 | 225,460 | 206,710 | 187,960 | 169,210 | 150,460 | 131,710 |
| 5,360                         | 5,380 | 385,960   | 356,930 | 284,290 | 265,540 | 246,790 | 228,040 | 209,290 | 190,540 | 171,790 | 153,040 | 134,290 |
| 5,380                         | 5,400 | 388,760   | 359,720 | 286,870 | 268,120 | 249,370 | 230,620 | 211,870 | 193,120 | 174,370 | 155,620 | 136,870 |
| 5,400                         | 5,420 | 391,570   | 362,510 | 289,450 | 270,700 | 251,950 | 233,200 | 214,450 | 195,700 | 176,950 | 158,200 | 139,450 |
| 5,420                         | 5,440 | 394,370   | 365,300 | 292,030 | 273,280 | 254,530 | 235,780 | 217,030 | 198,280 | 179,530 | 160,780 | 142,030 |
| 5,440                         | 5,460 | 397,180   | 368,090 | 294,610 | 275,860 | 257,110 | 238,360 | 219,610 | 200,860 | 182,110 | 163,360 | 144,610 |
| 5,460                         | 5,480 | 399,980   | 370,880 | 297,190 | 278,440 | 259,690 | 240,940 | 222,190 | 203,440 | 184,690 | 165,940 | 147,190 |
| 5,480                         | 5,500 | 402,790   | 373,670 | 299,770 | 281,020 | 262,270 | 243,520 | 224,770 | 206,020 | 187,270 | 168,520 | 149,770 |
| 5,500                         | 5,520 | 405,590   | 376,460 | 302,350 | 283,600 | 264,850 | 246,100 | 227,350 | 208,600 | 189,850 | 171,100 | 152,350 |
| 5,520                         | 5,540 | 408,400   | 379,250 | 304,930 | 286,180 | 267,430 | 248,680 | 229,930 | 211,180 | 192,430 | 173,680 | 154,930 |
| 5,540                         | 5,560 | 411,200   | 382,040 | 307,510 | 288,760 | 270,010 | 251,260 | 232,510 | 213,760 | 195,010 | 176,260 | 157,510 |
| 5,560                         | 5,580 | 414,010   | 384,830 | 310,090 | 291,340 | 272,590 | 253,840 | 235,090 | 216,340 | 197,590 | 178,840 | 160,090 |
| 5,580                         | 5,600 | 416,810   | 387,620 | 312,670 | 293,920 | 275,170 | 256,420 | 237,670 | 218,920 | 200,170 | 181,420 | 162,670 |
| 5,600                         | 5,620 | 419,620   | 390,410 | 315,250 | 296,500 | 277,750 | 259,000 | 240,250 | 221,500 | 202,750 | 184,000 | 165,250 |
| 5,620                         | 5,640 | 422,420   | 393,200 | 317,830 | 299,080 | 280,330 | 261,580 | 242,830 | 224,080 | 205,330 | 186,580 | 167,830 |
| 5,640                         | 5,660 | 425,230   | 395,990 | 320,410 | 301,660 | 282,910 | 264,160 | 245,410 | 226,660 | 207,910 | 189,160 | 170,410 |
| 5,660                         | 5,680 | 428,030   | 398,780 | 322,990 | 304,240 | 285,490 | 266,740 | 247,990 | 229,240 | 210,490 | 191,740 | 172,990 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |         |         |         |         |         |         |         |         |         |         |
|-------------------------------|-------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                               |       | 1         | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10      | 11      |
| 5,680                         | 5,700 | 430,840   | 401,570 | 325,570 | 306,820 | 288,070 | 269,320 | 250,570 | 231,820 | 213,070 | 194,320 | 175,570 |
| 5,700                         | 5,720 | 433,640   | 404,360 | 328,150 | 309,400 | 290,650 | 271,900 | 253,150 | 234,400 | 215,650 | 196,900 | 178,150 |
| 5,720                         | 5,740 | 436,450   | 407,150 | 330,730 | 311,980 | 293,230 | 274,480 | 255,730 | 236,980 | 218,230 | 199,480 | 180,730 |
| 5,740                         | 5,760 | 439,250   | 409,940 | 333,310 | 314,560 | 295,810 | 277,060 | 258,310 | 239,560 | 220,810 | 202,060 | 183,310 |
| 5,760                         | 5,780 | 442,060   | 412,730 | 335,890 | 317,140 | 298,390 | 279,640 | 260,890 | 242,140 | 223,390 | 204,640 | 185,890 |
| 5,780                         | 5,800 | 444,860   | 415,520 | 338,470 | 319,720 | 300,970 | 282,220 | 263,470 | 244,720 | 225,970 | 207,220 | 188,470 |
| 5,800                         | 5,820 | 447,670   | 418,310 | 341,050 | 322,300 | 303,550 | 284,800 | 266,050 | 247,300 | 228,550 | 209,800 | 191,050 |
| 5,820                         | 5,840 | 450,470   | 421,100 | 343,630 | 324,880 | 306,130 | 287,380 | 268,630 | 249,880 | 231,130 | 212,380 | 193,630 |
| 5,840                         | 5,860 | 470,380   | 441,000 | 372,100 | 353,350 | 334,600 | 315,850 | 297,100 | 278,350 | 259,600 | 240,850 | 222,100 |
| 5,860                         | 5,880 | 475,720   | 446,320 | 377,240 | 358,490 | 339,740 | 320,990 | 302,240 | 283,490 | 264,740 | 245,990 | 227,240 |
| 5,880                         | 5,900 | 478,690   | 449,140 | 379,880 | 361,130 | 342,380 | 323,630 | 304,880 | 286,130 | 267,380 | 248,630 | 229,880 |
| 5,900                         | 5,920 | 483,220   | 451,960 | 382,520 | 363,770 | 345,020 | 326,270 | 307,520 | 288,770 | 270,020 | 251,270 | 232,520 |
| 5,920                         | 5,940 | 487,760   | 454,780 | 385,160 | 366,410 | 347,660 | 328,910 | 310,160 | 291,410 | 272,660 | 253,910 | 235,160 |
| 5,940                         | 5,960 | 492,300   | 457,600 | 387,800 | 369,050 | 350,300 | 331,550 | 312,800 | 294,050 | 275,300 | 256,550 | 237,800 |
| 5,960                         | 5,980 | 496,830   | 460,420 | 390,440 | 371,690 | 352,940 | 334,190 | 315,440 | 296,690 | 277,940 | 259,190 | 240,440 |
| 5,980                         | 6,000 | 501,370   | 463,240 | 393,080 | 374,330 | 355,580 | 336,830 | 318,080 | 299,330 | 280,580 | 261,830 | 243,080 |
| 6,000                         | 6,020 | 505,900   | 466,060 | 395,720 | 376,970 | 358,220 | 339,470 | 320,720 | 301,970 | 283,220 | 264,470 | 245,720 |
| 6,020                         | 6,040 | 510,440   | 468,880 | 398,360 | 379,610 | 360,860 | 342,110 | 323,360 | 304,610 | 285,860 | 267,110 | 248,360 |
| 6,040                         | 6,060 | 514,980   | 471,700 | 401,000 | 382,250 | 363,500 | 344,750 | 326,000 | 307,250 | 288,500 | 269,750 | 251,000 |
| 6,060                         | 6,080 | 519,510   | 474,520 | 403,640 | 384,890 | 366,140 | 347,390 | 328,640 | 309,890 | 291,140 | 272,390 | 253,640 |
| 6,080                         | 6,100 | 524,050   | 477,340 | 406,280 | 387,530 | 368,780 | 350,030 | 331,280 | 312,530 | 293,780 | 275,030 | 256,280 |
| 6,100                         | 6,120 | 528,580   | 481,250 | 408,920 | 390,170 | 371,420 | 352,670 | 333,920 | 315,170 | 296,420 | 277,670 | 258,920 |
| 6,120                         | 6,140 | 533,120   | 485,760 | 411,560 | 392,810 | 374,060 | 355,310 | 336,560 | 317,810 | 299,060 | 280,310 | 261,560 |
| 6,140                         | 6,160 | 537,660   | 490,280 | 414,200 | 395,450 | 376,700 | 357,950 | 339,200 | 320,450 | 301,700 | 282,950 | 264,200 |
| 6,160                         | 6,180 | 542,190   | 494,790 | 416,840 | 398,090 | 379,340 | 360,590 | 341,840 | 323,090 | 304,340 | 285,590 | 266,840 |
| 6,180                         | 6,200 | 546,730   | 499,300 | 419,480 | 400,730 | 381,980 | 363,230 | 344,480 | 325,730 | 306,980 | 288,230 | 269,480 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |         |         |         |         |         |         |         |         |         |         |
|-------------------------------|-------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                               |       | 1         | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10      | 11      |
| 6,200                         | 6,220 | 551,260   | 503,810 | 422,120 | 403,370 | 384,620 | 365,870 | 347,120 | 328,370 | 309,620 | 290,870 | 272,120 |
| 6,220                         | 6,240 | 555,800   | 508,320 | 424,760 | 406,010 | 387,260 | 368,510 | 349,760 | 331,010 | 312,260 | 293,510 | 274,760 |
| 6,240                         | 6,260 | 560,340   | 512,840 | 427,400 | 408,650 | 389,900 | 371,150 | 352,400 | 333,650 | 314,900 | 296,150 | 277,400 |
| 6,260                         | 6,280 | 564,870   | 517,350 | 430,040 | 411,290 | 392,540 | 373,790 | 355,040 | 336,290 | 317,540 | 298,790 | 280,040 |
| 6,280                         | 6,300 | 569,410   | 521,860 | 432,680 | 413,930 | 395,180 | 376,430 | 357,680 | 338,930 | 320,180 | 301,430 | 282,680 |
| 6,300                         | 6,320 | 573,940   | 526,370 | 435,320 | 416,570 | 397,820 | 379,070 | 360,320 | 341,570 | 322,820 | 304,070 | 285,320 |
| 6,320                         | 6,340 | 578,480   | 530,880 | 437,960 | 419,210 | 400,460 | 381,710 | 362,960 | 344,210 | 325,460 | 306,710 | 287,960 |
| 6,340                         | 6,360 | 583,020   | 535,400 | 440,600 | 421,850 | 403,100 | 384,350 | 365,600 | 346,850 | 328,100 | 309,350 | 290,600 |
| 6,360                         | 6,380 | 587,550   | 539,910 | 443,240 | 424,490 | 405,740 | 386,990 | 368,240 | 349,490 | 330,740 | 311,990 | 293,240 |
| 6,380                         | 6,400 | 592,090   | 544,420 | 445,880 | 427,130 | 408,380 | 389,630 | 370,880 | 352,130 | 333,380 | 314,630 | 295,880 |
| 6,400                         | 6,420 | 596,620   | 548,930 | 448,520 | 429,770 | 411,020 | 392,270 | 373,520 | 354,770 | 336,020 | 317,270 | 298,520 |
| 6,420                         | 6,440 | 601,160   | 553,440 | 451,160 | 432,410 | 413,660 | 394,910 | 376,160 | 357,410 | 338,660 | 319,910 | 301,160 |
| 6,440                         | 6,460 | 605,700   | 557,960 | 453,800 | 435,050 | 416,300 | 397,550 | 378,800 | 360,050 | 341,300 | 322,550 | 303,800 |
| 6,460                         | 6,480 | 610,230   | 562,470 | 456,440 | 437,690 | 418,940 | 400,190 | 381,440 | 362,690 | 343,940 | 325,190 | 306,440 |
| 6,480                         | 6,500 | 614,770   | 566,980 | 459,080 | 440,330 | 421,580 | 402,830 | 384,080 | 365,330 | 346,580 | 327,830 | 309,080 |
| 6,500                         | 6,520 | 619,300   | 571,490 | 461,720 | 442,970 | 424,220 | 405,470 | 386,720 | 367,970 | 349,220 | 330,470 | 311,720 |
| 6,520                         | 6,540 | 623,840   | 576,000 | 464,360 | 445,610 | 426,860 | 408,110 | 389,360 | 370,610 | 351,860 | 333,110 | 314,360 |
| 6,540                         | 6,560 | 628,380   | 580,520 | 467,000 | 448,250 | 429,500 | 410,750 | 392,000 | 373,250 | 354,500 | 335,750 | 317,000 |
| 6,560                         | 6,580 | 632,910   | 585,030 | 469,640 | 450,890 | 432,140 | 413,390 | 394,640 | 375,890 | 357,140 | 338,390 | 319,640 |
| 6,580                         | 6,600 | 637,450   | 589,540 | 472,280 | 453,530 | 434,780 | 416,030 | 397,280 | 378,530 | 359,780 | 341,030 | 322,280 |
| 6,600                         | 6,620 | 641,980   | 594,050 | 474,920 | 456,170 | 437,420 | 418,670 | 399,920 | 381,170 | 362,420 | 343,670 | 324,920 |
| 6,620                         | 6,640 | 646,520   | 598,560 | 477,560 | 458,810 | 440,060 | 421,310 | 402,560 | 383,810 | 365,060 | 346,310 | 327,560 |
| 6,640                         | 6,660 | 651,060   | 603,080 | 481,320 | 461,450 | 442,700 | 423,950 | 405,200 | 386,450 | 367,700 | 348,950 | 330,200 |
| 6,660                         | 6,680 | 655,590   | 607,590 | 485,540 | 464,090 | 445,340 | 426,590 | 407,840 | 389,090 | 370,340 | 351,590 | 332,840 |
| 6,680                         | 6,700 | 660,130   | 612,100 | 489,760 | 466,730 | 447,980 | 429,230 | 410,480 | 391,730 | 372,980 | 354,230 | 335,480 |
| 6,700                         | 6,720 | 664,660   | 616,610 | 493,990 | 469,370 | 450,620 | 431,870 | 413,120 | 394,370 | 375,620 | 356,870 | 338,120 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |         |         |         |         |         |         |         |         |         |         |
|-------------------------------|-------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                               |       | 1         | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10      | 11      |
| 6,720                         | 6,740 | 669,200   | 621,120 | 498,210 | 472,010 | 453,260 | 434,510 | 415,760 | 397,010 | 378,260 | 359,510 | 340,760 |
| 6,740                         | 6,760 | 673,740   | 625,640 | 502,440 | 474,650 | 455,900 | 437,150 | 418,400 | 399,650 | 380,900 | 362,150 | 343,400 |
| 6,760                         | 6,780 | 678,270   | 630,150 | 506,660 | 477,290 | 458,540 | 439,790 | 421,040 | 402,290 | 383,540 | 364,790 | 346,040 |
| 6,780                         | 6,800 | 682,810   | 634,660 | 510,880 | 480,880 | 461,180 | 442,430 | 423,680 | 404,930 | 386,180 | 367,430 | 348,680 |
| 6,800                         | 6,820 | 687,340   | 639,170 | 515,110 | 485,110 | 463,820 | 445,070 | 426,320 | 407,570 | 388,820 | 370,070 | 351,320 |
| 6,820                         | 6,840 | 691,880   | 643,680 | 519,330 | 489,330 | 466,460 | 447,710 | 428,960 | 410,210 | 391,460 | 372,710 | 353,960 |
| 6,840                         | 6,860 | 696,420   | 648,200 | 523,560 | 493,560 | 469,100 | 450,350 | 431,600 | 412,850 | 394,100 | 375,350 | 356,600 |
| 6,860                         | 6,880 | 700,950   | 652,710 | 527,780 | 497,780 | 471,740 | 452,990 | 434,240 | 415,490 | 396,740 | 377,990 | 359,240 |
| 6,880                         | 6,900 | 705,490   | 657,220 | 532,000 | 502,000 | 474,380 | 455,630 | 436,880 | 418,130 | 399,380 | 380,630 | 361,880 |
| 6,900                         | 6,920 | 710,020   | 661,730 | 536,230 | 506,230 | 477,020 | 458,270 | 439,520 | 420,770 | 402,020 | 383,270 | 364,520 |
| 6,920                         | 6,940 | 714,560   | 666,240 | 540,450 | 510,450 | 480,450 | 460,910 | 442,160 | 423,410 | 404,660 | 385,910 | 367,160 |
| 6,940                         | 6,960 | 719,100   | 670,760 | 544,680 | 514,680 | 484,680 | 463,550 | 444,800 | 426,050 | 407,300 | 388,550 | 369,800 |
| 6,960                         | 6,980 | 723,630   | 675,270 | 548,900 | 518,900 | 488,900 | 466,190 | 447,440 | 428,690 | 409,940 | 391,190 | 372,440 |
| 6,980                         | 7,000 | 728,170   | 679,780 | 553,120 | 523,120 | 493,120 | 468,830 | 450,080 | 431,330 | 412,580 | 393,830 | 375,080 |
| 7,000                         | 7,020 | 732,700   | 684,290 | 557,350 | 527,350 | 497,350 | 471,470 | 452,720 | 433,970 | 415,220 | 396,470 | 377,720 |
| 7,020                         | 7,040 | 737,240   | 688,800 | 561,570 | 531,570 | 501,570 | 474,110 | 455,360 | 436,610 | 417,860 | 399,110 | 380,360 |
| 7,040                         | 7,060 | 741,780   | 693,320 | 565,800 | 535,800 | 505,800 | 476,750 | 458,000 | 439,250 | 420,500 | 401,750 | 383,000 |
| 7,060                         | 7,080 | 746,310   | 697,830 | 570,020 | 540,020 | 510,020 | 480,020 | 460,640 | 441,890 | 423,140 | 404,390 | 385,640 |
| 7,080                         | 7,100 | 750,850   | 702,340 | 574,240 | 544,240 | 514,240 | 484,240 | 463,280 | 444,530 | 425,780 | 407,030 | 388,280 |
| 7,100                         | 7,120 | 755,380   | 706,850 | 578,470 | 548,470 | 518,470 | 488,470 | 465,920 | 447,170 | 428,420 | 409,670 | 390,920 |
| 7,120                         | 7,140 | 759,920   | 711,360 | 582,690 | 552,690 | 522,690 | 492,690 | 468,560 | 449,810 | 431,060 | 412,310 | 393,560 |
| 7,140                         | 7,160 | 764,460   | 715,880 | 586,920 | 556,920 | 526,920 | 496,920 | 471,200 | 452,450 | 433,700 | 414,950 | 396,200 |
| 7,160                         | 7,180 | 768,990   | 720,390 | 591,140 | 561,140 | 531,140 | 501,140 | 473,840 | 455,090 | 436,340 | 417,590 | 398,840 |
| 7,180                         | 7,200 | 773,530   | 724,900 | 595,360 | 565,360 | 535,360 | 505,360 | 476,480 | 457,730 | 438,980 | 420,230 | 401,480 |
| 7,200                         | 7,220 | 778,060   | 729,410 | 599,590 | 569,590 | 539,590 | 509,590 | 479,590 | 460,370 | 441,620 | 422,870 | 404,120 |
| 7,220                         | 7,240 | 782,600   | 733,920 | 603,810 | 573,810 | 543,810 | 513,810 | 483,810 | 463,010 | 444,260 | 425,510 | 406,760 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |         |         |         |         |         |         |         |         |         |         |
|-------------------------------|-------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                               |       | 1         | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10      | 11      |
| 7,240                         | 7,260 | 787,140   | 738,440 | 608,040 | 578,040 | 548,040 | 518,040 | 488,040 | 465,650 | 446,900 | 428,150 | 409,400 |
| 7,260                         | 7,280 | 791,670   | 742,950 | 612,260 | 582,260 | 552,260 | 522,260 | 492,260 | 468,290 | 449,540 | 430,790 | 412,040 |
| 7,280                         | 7,300 | 796,210   | 747,460 | 616,480 | 586,480 | 556,480 | 526,480 | 496,480 | 470,930 | 452,180 | 433,430 | 414,680 |
| 7,300                         | 7,320 | 800,740   | 751,970 | 620,710 | 590,710 | 560,710 | 530,710 | 500,710 | 473,570 | 454,820 | 436,070 | 417,320 |
| 7,320                         | 7,340 | 805,280   | 756,480 | 624,930 | 594,930 | 564,930 | 534,930 | 504,930 | 476,210 | 457,460 | 438,710 | 419,960 |
| 7,340                         | 7,360 | 809,820   | 761,000 | 629,160 | 599,160 | 569,160 | 539,160 | 509,160 | 479,160 | 460,100 | 441,350 | 422,600 |
| 7,360                         | 7,380 | 814,350   | 765,510 | 633,380 | 603,380 | 573,380 | 543,380 | 513,380 | 483,380 | 462,740 | 443,990 | 425,240 |
| 7,380                         | 7,400 | 818,890   | 770,020 | 637,600 | 607,600 | 577,600 | 547,600 | 517,600 | 487,600 | 465,380 | 446,630 | 427,880 |
| 7,400                         | 7,420 | 823,420   | 774,530 | 641,830 | 611,830 | 581,830 | 551,830 | 521,830 | 491,830 | 468,020 | 449,270 | 430,520 |
| 7,420                         | 7,440 | 827,960   | 779,040 | 646,050 | 616,050 | 586,050 | 556,050 | 526,050 | 496,050 | 470,660 | 451,910 | 433,160 |
| 7,440                         | 7,460 | 832,500   | 783,560 | 650,280 | 620,280 | 590,280 | 560,280 | 530,280 | 500,280 | 473,300 | 454,550 | 435,800 |
| 7,460                         | 7,480 | 837,030   | 788,070 | 654,500 | 624,500 | 594,500 | 564,500 | 534,500 | 504,500 | 475,940 | 457,190 | 438,440 |
| 7,480                         | 7,500 | 841,570   | 792,580 | 658,720 | 628,720 | 598,720 | 568,720 | 538,720 | 508,720 | 478,720 | 459,830 | 441,080 |
| 7,500                         | 7,520 | 846,100   | 797,090 | 662,950 | 632,950 | 602,950 | 572,950 | 542,950 | 512,950 | 482,950 | 462,470 | 443,720 |
| 7,520                         | 7,540 | 850,640   | 801,600 | 667,170 | 637,170 | 607,170 | 577,170 | 547,170 | 517,170 | 487,170 | 465,110 | 446,360 |
| 7,540                         | 7,560 | 855,180   | 806,120 | 671,400 | 641,400 | 611,400 | 581,400 | 551,400 | 521,400 | 491,400 | 467,750 | 449,000 |
| 7,560                         | 7,580 | 859,710   | 810,630 | 675,620 | 645,620 | 615,620 | 585,620 | 555,620 | 525,620 | 495,620 | 470,390 | 451,640 |
| 7,580                         | 7,600 | 864,250   | 815,140 | 679,840 | 649,840 | 619,840 | 589,840 | 559,840 | 529,840 | 499,840 | 473,030 | 454,280 |
| 7,600                         | 7,620 | 868,780   | 819,650 | 684,070 | 654,070 | 624,070 | 594,070 | 564,070 | 534,070 | 504,070 | 475,670 | 456,920 |
| 7,620                         | 7,640 | 873,320   | 824,160 | 688,290 | 658,290 | 628,290 | 598,290 | 568,290 | 538,290 | 508,290 | 478,310 | 459,560 |
| 7,640                         | 7,660 | 877,860   | 828,680 | 692,520 | 662,520 | 632,520 | 602,520 | 572,520 | 542,520 | 512,520 | 482,520 | 462,200 |
| 7,660                         | 7,680 | 882,390   | 833,190 | 696,740 | 666,740 | 636,740 | 606,740 | 576,740 | 546,740 | 516,740 | 486,740 | 464,840 |
| 7,680                         | 7,700 | 886,930   | 837,700 | 700,960 | 670,960 | 640,960 | 610,960 | 580,960 | 550,960 | 520,960 | 490,960 | 467,480 |
| 7,700                         | 7,720 | 891,460   | 842,210 | 705,190 | 675,190 | 645,190 | 615,190 | 585,190 | 555,190 | 525,190 | 495,190 | 470,120 |
| 7,720                         | 7,740 | 896,000   | 846,720 | 709,410 | 679,410 | 649,410 | 619,410 | 589,410 | 559,410 | 529,410 | 499,410 | 472,760 |
| 7,740                         | 7,760 | 900,540   | 851,240 | 713,640 | 683,640 | 653,640 | 623,640 | 593,640 | 563,640 | 533,640 | 503,640 | 475,400 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |         |         |         |         |         |         |         |         |         |         |
|-------------------------------|-------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                               |       | 1         | 2       | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10      | 11      |
| 7,760                         | 7,780 | 905,070   | 855,750 | 717,860 | 687,860 | 657,860 | 627,860 | 597,860 | 567,860 | 537,860 | 507,860 | 478,040 |
| 7,780                         | 7,800 | 909,610   | 860,260 | 722,080 | 692,080 | 662,080 | 632,080 | 602,080 | 572,080 | 542,080 | 512,080 | 482,080 |
| 7,800                         | 7,820 | 914,140   | 864,770 | 726,310 | 696,310 | 666,310 | 636,310 | 606,310 | 576,310 | 546,310 | 516,310 | 486,310 |
| 7,820                         | 7,840 | 918,680   | 869,280 | 730,530 | 700,530 | 670,530 | 640,530 | 610,530 | 580,530 | 550,530 | 520,530 | 490,530 |
| 7,840                         | 7,860 | 923,220   | 873,800 | 734,760 | 704,760 | 674,760 | 644,760 | 614,760 | 584,760 | 554,760 | 524,760 | 494,760 |
| 7,860                         | 7,880 | 927,750   | 878,310 | 738,980 | 708,980 | 678,980 | 648,980 | 618,980 | 588,980 | 558,980 | 528,980 | 498,980 |
| 7,880                         | 7,900 | 932,290   | 882,820 | 743,200 | 713,200 | 683,200 | 653,200 | 623,200 | 593,200 | 563,200 | 533,200 | 503,200 |
| 7,900                         | 7,920 | 936,820   | 887,330 | 747,430 | 717,430 | 687,430 | 657,430 | 627,430 | 597,430 | 567,430 | 537,430 | 507,430 |
| 7,920                         | 7,940 | 941,360   | 891,840 | 751,650 | 721,650 | 691,650 | 661,650 | 631,650 | 601,650 | 571,650 | 541,650 | 511,650 |
| 7,940                         | 7,960 | 945,900   | 896,360 | 755,880 | 725,880 | 695,880 | 665,880 | 635,880 | 605,880 | 575,880 | 545,880 | 515,880 |
| 7,960                         | 7,980 | 950,430   | 900,870 | 760,100 | 730,100 | 700,100 | 670,100 | 640,100 | 610,100 | 580,100 | 550,100 | 520,100 |
| 7,980                         | 8,000 | 954,970   | 905,380 | 764,320 | 734,320 | 704,320 | 674,320 | 644,320 | 614,320 | 584,320 | 554,320 | 524,320 |
| 8,000                         | 8,020 | 959,500   | 909,890 | 768,550 | 738,550 | 708,550 | 678,550 | 648,550 | 618,550 | 588,550 | 558,550 | 528,550 |
| 8,020                         | 8,040 | 964,040   | 914,400 | 772,770 | 742,770 | 712,770 | 682,770 | 652,770 | 622,770 | 592,770 | 562,770 | 532,770 |
| 8,040                         | 8,060 | 968,580   | 918,920 | 777,000 | 747,000 | 717,000 | 687,000 | 657,000 | 627,000 | 597,000 | 567,000 | 537,000 |
| 8,060                         | 8,080 | 973,110   | 923,430 | 781,220 | 751,220 | 721,220 | 691,220 | 661,220 | 631,220 | 601,220 | 571,220 | 541,220 |
| 8,080                         | 8,100 | 977,650   | 927,940 | 785,440 | 755,440 | 725,440 | 695,440 | 665,440 | 635,440 | 605,440 | 575,440 | 545,440 |
| 8,100                         | 8,120 | 982,180   | 932,450 | 789,670 | 759,670 | 729,670 | 699,670 | 669,670 | 639,670 | 609,670 | 579,670 | 549,670 |
| 8,120                         | 8,140 | 986,720   | 936,960 | 793,890 | 763,890 | 733,890 | 703,890 | 673,890 | 643,890 | 613,890 | 583,890 | 553,890 |
| 8,140                         | 8,160 | 991,260   | 941,480 | 798,120 | 768,120 | 738,120 | 708,120 | 678,120 | 648,120 | 618,120 | 588,120 | 558,120 |
| 8,160                         | 8,180 | 995,790   | 945,990 | 802,340 | 772,340 | 742,340 | 712,340 | 682,340 | 652,340 | 622,340 | 592,340 | 562,340 |
| 8,180                         | 8,200 | 1,000,330 | 950,500 | 806,560 | 776,560 | 746,560 | 716,560 | 686,560 | 656,560 | 626,560 | 596,560 | 566,560 |
| 8,200                         | 8,220 | 1,004,860 | 955,010 | 810,790 | 780,790 | 750,790 | 720,790 | 690,790 | 660,790 | 630,790 | 600,790 | 570,790 |
| 8,220                         | 8,240 | 1,009,400 | 959,520 | 815,010 | 785,010 | 755,010 | 725,010 | 695,010 | 665,010 | 635,010 | 605,010 | 575,010 |
| 8,240                         | 8,260 | 1,013,940 | 964,040 | 819,240 | 789,240 | 759,240 | 729,240 | 699,240 | 669,240 | 639,240 | 609,240 | 579,240 |
| 8,260                         | 8,280 | 1,018,470 | 968,550 | 823,460 | 793,460 | 763,460 | 733,460 | 703,460 | 673,460 | 643,460 | 613,460 | 583,460 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |           |         |         |         |         |         |         |         |         |         |
|-------------------------------|-------|-----------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                               |       | 1         | 2         | 3       | 4       | 5       | 6       | 7       | 8       | 9       | 10      | 11      |
| 8,280                         | 8,300 | 1,023,010 | 973,060   | 827,680 | 797,680 | 767,680 | 737,680 | 707,680 | 677,680 | 647,680 | 617,680 | 587,680 |
| 8,300                         | 8,320 | 1,027,540 | 977,570   | 831,910 | 801,910 | 771,910 | 741,910 | 711,910 | 681,910 | 651,910 | 621,910 | 591,910 |
| 8,320                         | 8,340 | 1,032,080 | 982,080   | 836,130 | 806,130 | 776,130 | 746,130 | 716,130 | 686,130 | 656,130 | 626,130 | 596,130 |
| 8,340                         | 8,360 | 1,036,740 | 986,720   | 840,480 | 810,480 | 780,480 | 750,480 | 720,480 | 690,480 | 660,480 | 630,480 | 600,480 |
| 8,360                         | 8,380 | 1,041,420 | 991,370   | 844,840 | 814,840 | 784,840 | 754,840 | 724,840 | 694,840 | 664,840 | 634,840 | 604,840 |
| 8,380                         | 8,400 | 1,046,100 | 996,030   | 849,210 | 819,210 | 789,210 | 759,210 | 729,210 | 699,210 | 669,210 | 639,210 | 609,210 |
| 8,400                         | 8,420 | 1,050,780 | 1,000,680 | 853,580 | 823,580 | 793,580 | 763,580 | 733,580 | 703,580 | 673,580 | 643,580 | 613,580 |
| 8,420                         | 8,440 | 1,055,460 | 1,005,340 | 857,950 | 827,950 | 797,950 | 767,950 | 737,950 | 707,950 | 677,950 | 647,950 | 617,950 |
| 8,440                         | 8,460 | 1,060,140 | 1,010,000 | 862,320 | 832,320 | 802,320 | 772,320 | 742,320 | 712,320 | 682,320 | 652,320 | 622,320 |
| 8,460                         | 8,480 | 1,064,820 | 1,014,650 | 866,680 | 836,680 | 806,680 | 776,680 | 746,680 | 716,680 | 686,680 | 656,680 | 626,680 |
| 8,480                         | 8,500 | 1,069,500 | 1,019,310 | 871,050 | 841,050 | 811,050 | 781,050 | 751,050 | 721,050 | 691,050 | 661,050 | 631,050 |
| 8,500                         | 8,520 | 1,074,180 | 1,023,960 | 875,420 | 845,420 | 815,420 | 785,420 | 755,420 | 725,420 | 695,420 | 665,420 | 635,420 |
| 8,520                         | 8,540 | 1,078,860 | 1,028,620 | 879,790 | 849,790 | 819,790 | 789,790 | 759,790 | 729,790 | 699,790 | 669,790 | 639,790 |
| 8,540                         | 8,560 | 1,083,540 | 1,033,280 | 884,160 | 854,160 | 824,160 | 794,160 | 764,160 | 734,160 | 704,160 | 674,160 | 644,160 |
| 8,560                         | 8,580 | 1,088,220 | 1,037,930 | 888,520 | 858,520 | 828,520 | 798,520 | 768,520 | 738,520 | 708,520 | 678,520 | 648,520 |
| 8,580                         | 8,600 | 1,092,900 | 1,042,590 | 892,890 | 862,890 | 832,890 | 802,890 | 772,890 | 742,890 | 712,890 | 682,890 | 652,890 |
| 8,600                         | 8,620 | 1,097,580 | 1,047,240 | 897,260 | 867,260 | 837,260 | 807,260 | 777,260 | 747,260 | 717,260 | 687,260 | 657,260 |
| 8,620                         | 8,640 | 1,102,260 | 1,051,900 | 901,630 | 871,630 | 841,630 | 811,630 | 781,630 | 751,630 | 721,630 | 691,630 | 661,630 |
| 8,640                         | 8,660 | 1,106,940 | 1,056,560 | 906,000 | 876,000 | 846,000 | 816,000 | 786,000 | 756,000 | 726,000 | 696,000 | 666,000 |
| 8,660                         | 8,680 | 1,111,620 | 1,061,210 | 910,360 | 880,360 | 850,360 | 820,360 | 790,360 | 760,360 | 730,360 | 700,360 | 670,360 |
| 8,680                         | 8,700 | 1,116,300 | 1,065,870 | 914,730 | 884,730 | 854,730 | 824,730 | 794,730 | 764,730 | 734,730 | 704,730 | 674,730 |
| 8,700                         | 8,720 | 1,120,980 | 1,070,520 | 919,100 | 889,100 | 859,100 | 829,100 | 799,100 | 769,100 | 739,100 | 709,100 | 679,100 |
| 8,720                         | 8,740 | 1,125,660 | 1,075,180 | 923,470 | 893,470 | 863,470 | 833,470 | 803,470 | 773,470 | 743,470 | 713,470 | 683,470 |
| 8,740                         | 8,760 | 1,130,340 | 1,079,840 | 927,840 | 897,840 | 867,840 | 837,840 | 807,840 | 777,840 | 747,840 | 717,840 | 687,840 |
| 8,760                         | 8,780 | 1,135,020 | 1,084,490 | 932,200 | 902,200 | 872,200 | 842,200 | 812,200 | 782,200 | 752,200 | 722,200 | 692,200 |
| 8,780                         | 8,800 | 1,139,700 | 1,089,150 | 936,570 | 906,570 | 876,570 | 846,570 | 816,570 | 786,570 | 756,570 | 726,570 | 696,570 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |           |           |           |         |         |         |         |         |         |         |
|-------------------------------|-------|-----------|-----------|-----------|-----------|---------|---------|---------|---------|---------|---------|---------|
|                               |       | 1         | 2         | 3         | 4         | 5       | 6       | 7       | 8       | 9       | 10      | 11      |
| 8,800                         | 8,820 | 1,144,380 | 1,093,800 | 940,940   | 910,940   | 880,940 | 850,940 | 820,940 | 790,940 | 760,940 | 730,940 | 700,940 |
| 8,820                         | 8,840 | 1,149,060 | 1,098,460 | 945,310   | 915,310   | 885,310 | 855,310 | 825,310 | 795,310 | 765,310 | 735,310 | 705,310 |
| 8,840                         | 8,860 | 1,153,740 | 1,103,120 | 949,680   | 919,680   | 889,680 | 859,680 | 829,680 | 799,680 | 769,680 | 739,680 | 709,680 |
| 8,860                         | 8,880 | 1,158,420 | 1,107,770 | 954,040   | 924,040   | 894,040 | 864,040 | 834,040 | 804,040 | 774,040 | 744,040 | 714,040 |
| 8,880                         | 8,900 | 1,163,100 | 1,112,430 | 958,410   | 928,410   | 898,410 | 868,410 | 838,410 | 808,410 | 778,410 | 748,410 | 718,410 |
| 8,900                         | 8,920 | 1,167,780 | 1,117,080 | 962,780   | 932,780   | 902,780 | 872,780 | 842,780 | 812,780 | 782,780 | 752,780 | 722,780 |
| 8,920                         | 8,940 | 1,172,460 | 1,121,740 | 967,150   | 937,150   | 907,150 | 877,150 | 847,150 | 817,150 | 787,150 | 757,150 | 727,150 |
| 8,940                         | 8,960 | 1,177,140 | 1,126,400 | 971,520   | 941,520   | 911,520 | 881,520 | 851,520 | 821,520 | 791,520 | 761,520 | 731,520 |
| 8,960                         | 8,980 | 1,181,820 | 1,131,050 | 975,880   | 945,880   | 915,880 | 885,880 | 855,880 | 825,880 | 795,880 | 765,880 | 735,880 |
| 8,980                         | 9,000 | 1,186,500 | 1,135,710 | 980,250   | 950,250   | 920,250 | 890,250 | 860,250 | 830,250 | 800,250 | 770,250 | 740,250 |
| 9,000                         | 9,020 | 1,191,180 | 1,140,360 | 984,620   | 954,620   | 924,620 | 894,620 | 864,620 | 834,620 | 804,620 | 774,620 | 744,620 |
| 9,020                         | 9,040 | 1,195,860 | 1,145,020 | 988,990   | 958,990   | 928,990 | 898,990 | 868,990 | 838,990 | 808,990 | 778,990 | 748,990 |
| 9,040                         | 9,060 | 1,200,540 | 1,149,680 | 993,360   | 963,360   | 933,360 | 903,360 | 873,360 | 843,360 | 813,360 | 783,360 | 753,360 |
| 9,060                         | 9,080 | 1,205,220 | 1,154,330 | 997,720   | 967,720   | 937,720 | 907,720 | 877,720 | 847,720 | 817,720 | 787,720 | 757,720 |
| 9,080                         | 9,100 | 1,209,900 | 1,158,990 | 1,002,090 | 972,090   | 942,090 | 912,090 | 882,090 | 852,090 | 822,090 | 792,090 | 762,090 |
| 9,100                         | 9,120 | 1,214,580 | 1,163,640 | 1,006,460 | 976,460   | 946,460 | 916,460 | 886,460 | 856,460 | 826,460 | 796,460 | 766,460 |
| 9,120                         | 9,140 | 1,219,260 | 1,168,300 | 1,010,830 | 980,830   | 950,830 | 920,830 | 890,830 | 860,830 | 830,830 | 800,830 | 770,830 |
| 9,140                         | 9,160 | 1,223,940 | 1,172,960 | 1,015,200 | 985,200   | 955,200 | 925,200 | 895,200 | 865,200 | 835,200 | 805,200 | 775,200 |
| 9,160                         | 9,180 | 1,228,620 | 1,177,610 | 1,019,560 | 989,560   | 959,560 | 929,560 | 899,560 | 869,560 | 839,560 | 809,560 | 779,560 |
| 9,180                         | 9,200 | 1,233,300 | 1,182,270 | 1,023,930 | 993,930   | 963,930 | 933,930 | 903,930 | 873,930 | 843,930 | 813,930 | 783,930 |
| 9,200                         | 9,220 | 1,237,980 | 1,186,920 | 1,028,300 | 998,300   | 968,300 | 938,300 | 908,300 | 878,300 | 848,300 | 818,300 | 788,300 |
| 9,220                         | 9,240 | 1,244,640 | 1,191,580 | 1,032,670 | 1,002,670 | 972,670 | 942,670 | 912,670 | 882,670 | 852,670 | 822,670 | 792,670 |
| 9,240                         | 9,260 | 1,251,470 | 1,196,240 | 1,037,040 | 1,007,040 | 977,040 | 947,040 | 917,040 | 887,040 | 857,040 | 827,040 | 797,040 |
| 9,260                         | 9,280 | 1,258,290 | 1,200,890 | 1,041,400 | 1,011,400 | 981,400 | 951,400 | 921,400 | 891,400 | 861,400 | 831,400 | 801,400 |
| 9,280                         | 9,300 | 1,265,120 | 1,205,550 | 1,045,770 | 1,015,770 | 985,770 | 955,770 | 925,770 | 895,770 | 865,770 | 835,770 | 805,770 |
| 9,300                         | 9,320 | 1,271,940 | 1,210,200 | 1,050,140 | 1,020,140 | 990,140 | 960,140 | 930,140 | 900,140 | 870,140 | 840,140 | 810,140 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |       | 공제대상가족의 수 |           |           |           |           |           |           |           |         |         |         |
|-------------------------------|-------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|---------|---------|
|                               |       | 1         | 2         | 3         | 4         | 5         | 6         | 7         | 8         | 9       | 10      | 11      |
| 9,320                         | 9,340 | 1,278,770 | 1,214,860 | 1,054,510 | 1,024,510 | 994,510   | 964,510   | 934,510   | 904,510   | 874,510 | 844,510 | 814,510 |
| 9,340                         | 9,360 | 1,285,590 | 1,219,520 | 1,058,880 | 1,028,880 | 998,880   | 968,880   | 938,880   | 908,880   | 878,880 | 848,880 | 818,880 |
| 9,360                         | 9,380 | 1,292,420 | 1,224,170 | 1,063,240 | 1,033,240 | 1,003,240 | 973,240   | 943,240   | 913,240   | 883,240 | 853,240 | 823,240 |
| 9,380                         | 9,400 | 1,299,240 | 1,228,830 | 1,067,610 | 1,037,610 | 1,007,610 | 977,610   | 947,610   | 917,610   | 887,610 | 857,610 | 827,610 |
| 9,400                         | 9,420 | 1,306,070 | 1,233,480 | 1,071,980 | 1,041,980 | 1,011,980 | 981,980   | 951,980   | 921,980   | 891,980 | 861,980 | 831,980 |
| 9,420                         | 9,440 | 1,312,890 | 1,238,140 | 1,076,350 | 1,046,350 | 1,016,350 | 986,350   | 956,350   | 926,350   | 896,350 | 866,350 | 836,350 |
| 9,440                         | 9,460 | 1,319,720 | 1,244,840 | 1,080,720 | 1,050,720 | 1,020,720 | 990,720   | 960,720   | 930,720   | 900,720 | 870,720 | 840,720 |
| 9,460                         | 9,480 | 1,326,540 | 1,251,630 | 1,085,080 | 1,055,080 | 1,025,080 | 995,080   | 965,080   | 935,080   | 905,080 | 875,080 | 845,080 |
| 9,480                         | 9,500 | 1,333,370 | 1,258,420 | 1,089,450 | 1,059,450 | 1,029,450 | 999,450   | 969,450   | 939,450   | 909,450 | 879,450 | 849,450 |
| 9,500                         | 9,520 | 1,340,190 | 1,265,210 | 1,093,820 | 1,063,820 | 1,033,820 | 1,003,820 | 973,820   | 943,820   | 913,820 | 883,820 | 853,820 |
| 9,520                         | 9,540 | 1,347,020 | 1,272,000 | 1,098,190 | 1,068,190 | 1,038,190 | 1,008,190 | 978,190   | 948,190   | 918,190 | 888,190 | 858,190 |
| 9,540                         | 9,560 | 1,353,840 | 1,278,790 | 1,102,560 | 1,072,560 | 1,042,560 | 1,012,560 | 982,560   | 952,560   | 922,560 | 892,560 | 862,560 |
| 9,560                         | 9,580 | 1,360,670 | 1,285,580 | 1,106,920 | 1,076,920 | 1,046,920 | 1,016,920 | 986,920   | 956,920   | 926,920 | 896,920 | 866,920 |
| 9,580                         | 9,600 | 1,367,490 | 1,292,370 | 1,111,290 | 1,081,290 | 1,051,290 | 1,021,290 | 991,290   | 961,290   | 931,290 | 901,290 | 871,290 |
| 9,600                         | 9,620 | 1,374,320 | 1,299,160 | 1,115,660 | 1,085,660 | 1,055,660 | 1,025,660 | 995,660   | 965,660   | 935,660 | 905,660 | 875,660 |
| 9,620                         | 9,640 | 1,381,140 | 1,305,950 | 1,120,030 | 1,090,030 | 1,060,030 | 1,030,030 | 1,000,030 | 970,030   | 940,030 | 910,030 | 880,030 |
| 9,640                         | 9,660 | 1,387,970 | 1,312,740 | 1,124,400 | 1,094,400 | 1,064,400 | 1,034,400 | 1,004,400 | 974,400   | 944,400 | 914,400 | 884,400 |
| 9,660                         | 9,680 | 1,394,790 | 1,319,530 | 1,128,760 | 1,098,760 | 1,068,760 | 1,038,760 | 1,008,760 | 978,760   | 948,760 | 918,760 | 888,760 |
| 9,680                         | 9,700 | 1,401,620 | 1,326,320 | 1,133,130 | 1,103,130 | 1,073,130 | 1,043,130 | 1,013,130 | 983,130   | 953,130 | 923,130 | 893,130 |
| 9,700                         | 9,720 | 1,408,440 | 1,333,110 | 1,137,500 | 1,107,500 | 1,077,500 | 1,047,500 | 1,017,500 | 987,500   | 957,500 | 927,500 | 897,500 |
| 9,720                         | 9,740 | 1,415,270 | 1,339,900 | 1,141,870 | 1,111,870 | 1,081,870 | 1,051,870 | 1,021,870 | 991,870   | 961,870 | 931,870 | 901,870 |
| 9,740                         | 9,760 | 1,422,090 | 1,346,690 | 1,146,240 | 1,116,240 | 1,086,240 | 1,056,240 | 1,026,240 | 996,240   | 966,240 | 936,240 | 906,240 |
| 9,760                         | 9,780 | 1,428,920 | 1,353,480 | 1,150,600 | 1,120,600 | 1,090,600 | 1,060,600 | 1,030,600 | 1,000,600 | 970,600 | 940,600 | 910,600 |
| 9,780                         | 9,800 | 1,435,740 | 1,360,270 | 1,154,970 | 1,124,970 | 1,094,970 | 1,064,970 | 1,034,970 | 1,004,970 | 974,970 | 944,970 | 914,970 |
| 9,800                         | 9,820 | 1,442,570 | 1,367,060 | 1,159,340 | 1,129,340 | 1,099,340 | 1,069,340 | 1,039,340 | 1,009,340 | 979,340 | 949,340 | 919,340 |
| 9,820                         | 9,840 | 1,449,390 | 1,373,850 | 1,163,710 | 1,133,710 | 1,103,710 | 1,073,710 | 1,043,710 | 1,013,710 | 983,710 | 953,710 | 923,710 |

(단위: 원)

| 월급여액(천원)<br>[비과세 및 학자금<br>제외] |        | 공제대상가족의 수                                                                       |           |           |           |           |           |           |           |           |         |         |
|-------------------------------|--------|---------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|---------|
|                               |        | 1                                                                               | 2         | 3         | 4         | 5         | 6         | 7         | 8         | 9         | 10      | 11      |
| 9,840                         | 9,860  | 1,456,220                                                                       | 1,380,640 | 1,168,080 | 1,138,080 | 1,108,080 | 1,078,080 | 1,048,080 | 1,018,080 | 988,080   | 958,080 | 928,080 |
| 9,860                         | 9,880  | 1,463,040                                                                       | 1,387,430 | 1,172,440 | 1,142,440 | 1,112,440 | 1,082,440 | 1,052,440 | 1,022,440 | 992,440   | 962,440 | 932,440 |
| 9,880                         | 9,900  | 1,469,870                                                                       | 1,394,220 | 1,176,810 | 1,146,810 | 1,116,810 | 1,086,810 | 1,056,810 | 1,026,810 | 996,810   | 966,810 | 936,810 |
| 9,900                         | 9,920  | 1,476,690                                                                       | 1,401,010 | 1,181,180 | 1,151,180 | 1,121,180 | 1,091,180 | 1,061,180 | 1,031,180 | 1,001,180 | 971,180 | 941,180 |
| 9,920                         | 9,940  | 1,483,520                                                                       | 1,407,800 | 1,185,550 | 1,155,550 | 1,125,550 | 1,095,550 | 1,065,550 | 1,035,550 | 1,005,550 | 975,550 | 945,550 |
| 9,940                         | 9,960  | 1,490,340                                                                       | 1,414,590 | 1,189,920 | 1,159,920 | 1,129,920 | 1,099,920 | 1,069,920 | 1,039,920 | 1,009,920 | 979,920 | 949,920 |
| 9,960                         | 9,980  | 1,497,170                                                                       | 1,421,380 | 1,194,280 | 1,164,280 | 1,134,280 | 1,104,280 | 1,074,280 | 1,044,280 | 1,014,280 | 984,280 | 954,280 |
| 9,980                         | 10,000 | 1,503,990                                                                       | 1,428,170 | 1,198,650 | 1,168,650 | 1,138,650 | 1,108,650 | 1,078,650 | 1,048,650 | 1,018,650 | 988,650 | 958,650 |
| 10,000천원                      |        | 1,507,400                                                                       | 1,431,570 | 1,200,840 | 1,170,840 | 1,140,840 | 1,110,840 | 1,080,840 | 1,050,840 | 1,020,840 | 990,840 | 960,840 |
| 10,000천원 초과<br>14,000천원 이하    |        | (10,000천원인 경우의 해당 세액) + (10,000천원을 초과하는 금액에 98%를 곱한 금액의 35% 상당액) + (25,000원)    |           |           |           |           |           |           |           |           |         |         |
| 14,000천원 초과<br>28,000천원 이하    |        | (10,000천원인 경우의 해당 세액) + (1,397,000원) + (14,000천원을 초과하는 금액에 98%를 곱한 금액의 38% 상당액) |           |           |           |           |           |           |           |           |         |         |
| 28,000천원 초과<br>30,000천원 이하    |        | (10,000천원인 경우의 해당 세액) + (6,610,600원) + (28,000천원을 초과하는 금액에 98%를 곱한 금액의 40% 상당액) |           |           |           |           |           |           |           |           |         |         |
| 30,000천원 초과<br>45,000천원 이하    |        | (10,000천원인 경우의 해당 세액) + (7,394,600원) + (30,000천원을 초과하는 금액의 40% 상당액)             |           |           |           |           |           |           |           |           |         |         |
| 45,000천원 초과<br>87,000천원 이하    |        | (10,000천원인 경우의 해당 세액) + (13,394,600원) + (45,000천원을 초과하는 금액의 42% 상당액)            |           |           |           |           |           |           |           |           |         |         |
| 87,000천원 초과                   |        | (10,000천원인 경우의 해당 세액) + (31,034,600원) + (87,000천원을 초과하는 금액의 45% 상당액)            |           |           |           |           |           |           |           |           |         |         |