[별표 2] <개정 2012.9.14>

근로소득간이세액표(제189조제1항 관련)

주 : 1. 이 간이세액표의 해당 세액은 근로소득공제, 기본공제, 특별공제 중 일부, 연금보험료공제 및 근로소득세액공제를 반영하여 계산한 금액임.
위에서 "특별공제 중 일부"란 다음의 계산식에 따라 계산한 금액을 말함.
가. 공제대상가족의 수가 2명 이하인 경우: 210만원 + 연간 총급여액의 4%
나. 공제대상가족의 수가 3명 이상인 경우: 350만원 + 연간 총급여액의 7% + 연간 총급여액 중 4천만원을 초과하는 금액의 5%

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

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

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

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

(단위: 원)

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

870	875	–	–	–	–	–	–	–	–	–	–	–
875	880	–	–	–	–	–	–	–	–	–	–	–
880	885	–	–	–	–	–	–	–	–	–	–	–
885	890	–	–	–	–	–	–	–	–	–	–	–
890	895	–	–	–	–	–	–	–	–	–	–	–
895	900	–	–	–	–	–	–	–	–	–	–	–
900	905	–	–	–	–	–	–	–	–	–	–	–
905	910	–	–	–	–	–	–	–	–	–	–	–
910	915	–	–	–	–	–	–	–	–	–	–	–
915	920	–	–	–	–	–	–	–	–	–	–	–
920	925	–	–	–	–	–	–	–	–	–	–	–
925	930	–	–	–	–	–	–	–	–	–	–	–
930	935	–	–	–	–	–	–	–	–	–	–	–
935	940	–	–	–	–	–	–	–	–	–	–	–
940	945	–	–	–	–	–	–	–	–	–	–	–
945	950	–	–	–	–	–	–	–	–	–	–	–
950	955	–	–	–	–	–	–	–	–	–	–	–
955	960	–	–	–	–	–	–	–	–	–	–	–
960	965	–	–	–	–	–	–	–	–	–	–	–
965	970	–	–	–	–	–	–	–	–	–	–	–
970	975	–	–	–	–	–	–	–	–	–	–	–
975	980	–	–	–	–	–	–	–	–	–	–	–
980	985	–	–	–	–	–	–	–	–	–	–	–
985	990	–	–	–	–	–	–	–	–	–	–	–
990	995	–	–	–	–	–	–	–	–	–	–	–

995	1,000	–	–	–	–	–	–	–	–	–	–	–
1,000	1,005	–	–	–	–	–	–	–	–	–	–	–
1,005	1,010	–	–	–	–	–	–	–	–	–	–	–
1,010	1,015	–	–	–	–	–	–	–	–	–	–	–
1,015	1,020	–	–	–	–	–	–	–	–	–	–	–
1,020	1,025	–	–	–	–	–	–	–	–	–	–	–
1,025	1,030	–	–	–	–	–	–	–	–	–	–	–
1,030	1,035	–	–	–	–	–	–	–	–	–	–	–
1,035	1,040	–	–	–	–	–	–	–	–	–	–	–
1,040	1,045	–	–	–	–	–	–	–	–	–	–	–
1,045	1,050	–	–	–	–	–	–	–	–	–	–	–
1,050	1,055	–	–	–	–	–	–	–	–	–	–	–
1,055	1,060	–	–	–	–	–	–	–	–	–	–	–
1,060	1,065	–	–	–	–	–	–	–	–	–	–	–
1,065	1,070	–	–	–	–	–	–	–	–	–	–	–
1,070	1,075	–	–	–	–	–	–	–	–	–	–	–
1,075	1,080	–	–	–	–	–	–	–	–	–	–	–
1,080	1,085	–	–	–	–	–	–	–	–	–	–	–
1,085	1,090	–	–	–	–	–	–	–	–	–	–	–
1,090	1,095	–	–	–	–	–	–	–	–	–	–	–
1,095	1,100	–	–	–	–	–	–	–	–	–	–	–
1,100	1,105	–	–	–	–	–	–	–	–	–	–	–
1,105	1,110	–	–	–	–	–	–	–	–	–	–	–
1,110	1,115	–	–	–	–	–	–	–	–	–	–	–
1,115	1,120	1,040	–	–	–	–	–	–	–	–	–	–

1,120	1,125	1,100	–	–	–	–	–	–	–	–	–	–
1,125	1,130	1,150	–	–	–	–	–	–	–	–	–	–
1,130	1,135	1,210	–	–	–	–	–	–	–	–	–	–
1,135	1,140	1,270	–	–	–	–	–	–	–	–	–	–
1,140	1,145	1,320	–	–	–	–	–	–	–	–	–	–
1,145	1,150	1,380	–	–	–	–	–	–	–	–	–	–
1,150	1,155	1,430	–	–	–	–	–	–	–	–	–	–
1,155	1,160	1,490	–	–	–	–	–	–	–	–	–	–
1,160	1,165	1,550	–	–	–	–	–	–	–	–	–	–
1,165	1,170	1,600	–	–	–	–	–	–	–	–	–	–
1,170	1,175	1,660	–	–	–	–	–	–	–	–	–	–
1,175	1,180	1,710	–	–	–	–	–	–	–	–	–	–
1,180	1,185	1,770	–	–	–	–	–	–	–	–	–	–
1,185	1,190	1,830	–	–	–	–	–	–	–	–	–	–
1,190	1,195	1,880	–	–	–	–	–	–	–	–	–	–
1,195	1,200	1,940	–	–	–	–	–	–	–	–	–	–
1,200	1,205	1,990	–	–	–	–	–	–	–	–	–	–
1,205	1,210	2,050	–	–	–	–	–	–	–	–	–	–
1,210	1,215	2,110	–	–	–	–	–	–	–	–	–	–
1,215	1,220	2,160	–	–	–	–	–	–	–	–	–	–
1,220	1,225	2,220	–	–	–	–	–	–	–	–	–	–
1,225	1,230	2,270	–	–	–	–	–	–	–	–	–	–
1,230	1,235	2,330	–	–	–	–	–	–	–	–	–	–
1,235	1,240	2,390	–	–	–	–	–	–	–	–	–	–
1,240	1,245	2,440	–	–	–	–	–	–	–	–	–	–

1,245	1,250	2,500	–	–	–	–	–	–	–	–	–	–
1,250	1,255	2,580	–	–	–	–	–	–	–	–	–	–
1,255	1,260	2,680	–	–	–	–	–	–	–	–	–	–
1,260	1,265	2,790	–	–	–	–	–	–	–	–	–	–
1,265	1,270	2,890	–	–	–	–	–	–	–	–	–	–
1,270	1,275	2,990	–	–	–	–	–	–	–	–	–	–
1,275	1,280	3,100	–	–	–	–	–	–	–	–	–	–
1,280	1,285	3,200	–	–	–	–	–	–	–	–	–	–
1,285	1,290	3,300	–	–	–	–	–	–	–	–	–	–
1,290	1,295	3,400	–	–	–	–	–	–	–	–	–	–
1,295	1,300	3,510	–	–	–	–	–	–	–	–	–	–
1,300	1,305	3,610	–	–	–	–	–	–	–	–	–	–
1,305	1,310	3,710	–	–	–	–	–	–	–	–	–	–
1,310	1,315	3,820	–	–	–	–	–	–	–	–	–	–
1,315	1,320	3,920	–	–	–	–	–	–	–	–	–	–
1,320	1,325	4,020	–	–	–	–	–	–	–	–	–	–
1,325	1,330	4,130	–	–	–	–	–	–	–	–	–	–
1,330	1,335	4,230	–	–	–	–	–	–	–	–	–	–
1,335	1,340	4,330	–	–	–	–	–	–	–	–	–	–
1,340	1,345	4,440	1,060	–	–	–	–	–	–	–	–	–
1,345	1,350	4,540	1,170	–	–	–	–	–	–	–	–	–
1,350	1,355	4,640	1,270	–	–	–	–	–	–	–	–	–
1,355	1,360	4,750	1,370	–	–	–	–	–	–	–	–	–
1,360	1,365	4,850	1,480	–	–	–	–	–	–	–	–	–
1,365	1,370	4,950	1,580	–	–	–	–	–	–	–	–	–

1,370	1,375	5,060	1,680	–	–	–	–	–	–	–	–	–
1,375	1,380	5,160	1,790	–	–	–	–	–	–	–	–	–
1,380	1,385	5,260	1,890	–	–	–	–	–	–	–	–	–
1,385	1,390	5,370	1,990	–	–	–	–	–	–	–	–	–
1,390	1,395	5,470	2,100	–	–	–	–	–	–	–	–	–
1,395	1,400	5,570	2,200	–	–	–	–	–	–	–	–	–
1,400	1,405	5,680	2,300	–	–	–	–	–	–	–	–	–
1,405	1,410	5,780	2,410	–	–	–	–	–	–	–	–	–
1,410	1,415	5,880	2,510	–	–	–	–	–	–	–	–	–
1,415	1,420	5,990	2,610	–	–	–	–	–	–	–	–	–
1,420	1,425	6,090	2,710	–	–	–	–	–	–	–	–	–
1,425	1,430	6,190	2,820	–	–	–	–	–	–	–	–	–
1,430	1,435	6,300	2,920	–	–	–	–	–	–	–	–	–
1,435	1,440	6,400	3,020	–	–	–	–	–	–	–	–	–
1,440	1,445	6,500	3,130	–	–	–	–	–	–	–	–	–
1,445	1,450	6,610	3,230	–	–	–	–	–	–	–	–	–
1,450	1,455	6,710	3,330	–	–	–	–	–	–	–	–	–
1,455	1,460	6,810	3,440	–	–	–	–	–	–	–	–	–
1,460	1,465	6,920	3,540	–	–	–	–	–	–	–	–	–
1,465	1,470	7,020	3,640	–	–	–	–	–	–	–	–	–
1,470	1,475	7,120	3,750	–	–	–	–	–	–	–	–	–
1,475	1,480	7,230	3,850	–	–	–	–	–	–	–	–	–
1,480	1,485	7,330	3,950	–	–	–	–	–	–	–	–	–
1,485	1,490	7,430	4,060	–	–	–	–	–	–	–	–	–
1,490	1,495	7,540	4,160	–	–	–	–	–	–	–	–	–

1,495	1,500	7,640	4,260	–	–	–	–	–	–	–	–	–
1,500	1,510	7,790	4,420	–	–	–	–	–	–	–	–	–
1,510	1,520	8,000	4,620	–	–	–	–	–	–	–	–	–
1,520	1,530	8,210	4,830	–	–	–	–	–	–	–	–	–
1,530	1,540	8,410	5,040	–	–	–	–	–	–	–	–	–
1,540	1,550	8,620	5,240	–	–	–	–	–	–	–	–	–
1,550	1,560	8,830	5,450	–	–	–	–	–	–	–	–	–
1,560	1,570	9,030	5,660	–	–	–	–	–	–	–	–	–
1,570	1,580	9,240	5,860	–	–	–	–	–	–	–	–	–
1,580	1,590	9,450	6,070	–	–	–	–	–	–	–	–	–
1,590	1,600	9,650	6,280	–	–	–	–	–	–	–	–	–
1,600	1,610	9,860	6,480	–	–	–	–	–	–	–	–	–
1,610	1,620	10,070	6,690	–	–	–	–	–	–	–	–	–
1,620	1,630	10,270	6,900	–	–	–	–	–	–	–	–	–
1,630	1,640	10,480	7,100	–	–	–	–	–	–	–	–	–
1,640	1,650	10,690	7,310	–	–	–	–	–	–	–	–	–
1,650	1,660	10,890	7,520	–	–	–	–	–	–	–	–	–
1,660	1,670	11,100	7,720	–	–	–	–	–	–	–	–	–
1,670	1,680	11,300	7,930	–	–	–	–	–	–	–	–	–
1,680	1,690	11,510	8,140	–	–	–	–	–	–	–	–	–
1,690	1,700	11,720	8,340	–	–	–	–	–	–	–	–	–
1,700	1,710	11,920	8,550	–	–	–	–	–	–	–	–	–
1,710	1,720	12,130	8,760	–	–	–	–	–	–	–	–	–
1,720	1,730	12,340	8,960	1,040	–	–	–	–	–	–	–	–
1,730	1,740	12,540	9,170	1,240	–	–	–	–	–	–	–	–

1,740	1,750	12,750	9,380	1,440	–	–	–	–	–	–	–	–
1,750	1,760	12,960	9,580	1,640	–	–	–	–	–	–	–	–
1,760	1,770	13,160	9,790	1,830	–	–	–	–	–	–	–	–
1,770	1,780	13,370	10,000	2,030	–	–	–	–	–	–	–	–
1,780	1,790	13,580	10,200	2,230	–	–	–	–	–	–	–	–
1,790	1,800	13,780	10,410	2,430	–	–	–	–	–	–	–	–
1,800	1,810	13,990	10,610	2,630	–	–	–	–	–	–	–	–
1,810	1,820	14,200	10,820	2,830	–	–	–	–	–	–	–	–
1,820	1,830	14,400	11,030	3,020	–	–	–	–	–	–	–	–
1,830	1,840	14,610	11,230	3,220	–	–	–	–	–	–	–	–
1,840	1,850	14,820	11,440	3,420	–	–	–	–	–	–	–	–
1,850	1,860	15,020	11,650	3,620	–	–	–	–	–	–	–	–
1,860	1,870	15,230	11,850	3,820	–	–	–	–	–	–	–	–
1,870	1,880	15,440	12,060	4,020	–	–	–	–	–	–	–	–
1,880	1,890	15,640	12,270	4,220	–	–	–	–	–	–	–	–
1,890	1,900	15,850	12,470	4,410	1,040	–	–	–	–	–	–	–
1,900	1,910	16,060	12,680	4,610	1,240	–	–	–	–	–	–	–
1,910	1,920	16,260	12,890	4,810	1,440	–	–	–	–	–	–	–
1,920	1,930	16,470	13,090	5,010	1,630	–	–	–	–	–	–	–
1,930	1,940	16,680	13,300	5,210	1,830	–	–	–	–	–	–	–
1,940	1,950	16,880	13,510	5,410	2,030	–	–	–	–	–	–	–
1,950	1,960	17,090	13,710	5,600	2,230	–	–	–	–	–	–	–
1,960	1,970	17,290	13,920	5,800	2,430	–	–	–	–	–	–	–
1,970	1,980	17,500	14,130	6,000	2,630	–	–	–	–	–	–	–
1,980	1,990	17,710	14,330	6,200	2,820	–	–	–	–	–	–	–

1,990	2,000	17,910	14,540	6,400	3,020	–	–	–	–	–	–	–
2,000	2,010	18,120	14,750	6,600	3,220	–	–	–	–	–	–	–
2,010	2,020	18,330	14,950	6,800	3,420	–	–	–	–	–	–	–
2,020	2,030	18,530	15,160	6,990	3,620	–	–	–	–	–	–	–
2,030	2,040	18,740	15,370	7,190	3,820	–	–	–	–	–	–	–
2,040	2,050	19,060	15,570	7,390	4,020	–	–	–	–	–	–	–
2,050	2,060	19,380	15,780	7,590	4,210	–	–	–	–	–	–	–
2,060	2,070	19,700	15,990	7,790	4,410	1,040	–	–	–	–	–	–
2,070	2,080	20,020	16,190	7,990	4,610	1,240	–	–	–	–	–	–
2,080	2,090	20,340	16,400	8,180	4,810	1,430	–	–	–	–	–	–
2,090	2,100	20,670	16,600	8,380	5,010	1,630	–	–	–	–	–	–
2,100	2,110	20,990	16,810	8,580	5,210	1,830	–	–	–	–	–	–
2,110	2,120	21,310	17,020	8,780	5,400	2,030	–	–	–	–	–	–
2,120	2,130	21,630	17,220	8,980	5,600	2,230	–	–	–	–	–	–
2,130	2,140	21,950	17,430	9,180	5,800	2,430	–	–	–	–	–	–
2,140	2,150	22,270	17,640	9,380	6,000	2,630	–	–	–	–	–	–
2,150	2,160	22,590	17,840	9,570	6,200	2,820	–	–	–	–	–	–
2,160	2,170	22,910	18,050	9,770	6,400	3,020	–	–	–	–	–	–
2,170	2,180	23,240	18,260	9,970	6,600	3,220	–	–	–	–	–	–
2,180	2,190	23,560	18,460	10,170	6,790	3,420	–	–	–	–	–	–
2,190	2,200	23,880	18,670	10,370	6,990	3,620	–	–	–	–	–	–
2,200	2,210	24,200	18,950	10,570	7,190	3,820	–	–	–	–	–	–
2,210	2,220	24,520	19,270	10,760	7,390	4,010	–	–	–	–	–	–
2,220	2,230	24,840	19,590	10,960	7,590	4,210	–	–	–	–	–	–
2,230	2,240	25,160	19,910	11,160	7,790	4,410	1,040	–	–	–	–	–

2,240	2,250	25,490	20,240	11,360	7,980	4,610	1,230	–	–	–	–	–
2,250	2,260	25,810	20,560	11,560	8,180	4,810	1,430	–	–	–	–	–
2,260	2,270	26,130	20,880	11,760	8,380	5,010	1,630	–	–	–	–	–
2,270	2,280	26,450	21,200	11,960	8,580	5,210	1,830	–	–	–	–	–
2,280	2,290	26,770	21,520	12,150	8,780	5,400	2,030	–	–	–	–	–
2,290	2,300	27,090	21,840	12,350	8,980	5,600	2,230	–	–	–	–	–
2,300	2,310	27,410	22,160	12,550	9,180	5,800	2,430	–	–	–	–	–
2,310	2,320	27,730	22,480	12,750	9,370	6,000	2,620	–	–	–	–	–
2,320	2,330	28,060	22,810	12,950	9,570	6,200	2,820	–	–	–	–	–
2,330	2,340	28,380	23,130	13,150	9,770	6,400	3,020	–	–	–	–	–
2,340	2,350	28,700	23,450	13,340	9,970	6,590	3,220	–	–	–	–	–
2,350	2,360	29,020	23,770	13,540	10,170	6,790	3,420	–	–	–	–	–
2,360	2,370	29,340	24,090	13,740	10,370	6,990	3,620	–	–	–	–	–
2,370	2,380	29,660	24,410	13,940	10,560	7,190	3,810	–	–	–	–	–
2,380	2,390	29,980	24,730	14,140	10,760	7,390	4,010	–	–	–	–	–
2,390	2,400	30,300	25,050	14,340	10,960	7,590	4,210	–	–	–	–	–
2,400	2,410	30,630	25,380	14,530	11,160	7,780	4,410	1,030	–	–	–	–
2,410	2,420	30,950	25,700	14,730	11,360	7,980	4,610	1,230	–	–	–	–
2,420	2,430	31,270	26,020	14,930	11,560	8,180	4,810	1,430	–	–	–	–
2,430	2,440	31,610	26,340	15,130	11,760	8,380	5,010	1,630	–	–	–	–
2,440	2,450	32,410	26,660	15,330	11,950	8,580	5,200	1,830	–	–	–	–
2,450	2,460	33,210	26,980	15,530	12,150	8,780	5,400	2,030	–	–	–	–
2,460	2,470	34,020	27,300	15,730	12,350	8,980	5,600	2,230	–	–	–	–
2,470	2,480	34,820	27,630	15,920	12,550	9,170	5,800	2,420	–	–	–	–
2,480	2,490	35,620	27,950	16,120	12,750	9,370	6,000	2,620	–	–	–	–

2,490	2,500	36,430	28,270	16,320	12,950	9,570	6,200	2,820	–	–	–	–
2,500	2,510	37,260	28,600	16,530	13,150	9,780	6,400	3,030	–	–	–	–
2,510	2,520	38,110	28,940	16,740	13,360	9,990	6,610	3,240	–	–	–	–
2,520	2,530	38,970	29,280	16,950	13,580	10,200	6,830	3,450	–	–	–	–
2,530	2,540	39,820	29,630	17,160	13,790	10,410	7,040	3,660	–	–	–	–
2,540	2,550	40,680	29,970	17,370	14,000	10,620	7,250	3,870	–	–	–	–
2,550	2,560	41,540	30,310	17,590	14,210	10,840	7,460	4,090	–	–	–	–
2,560	2,570	42,390	30,650	17,800	14,420	11,050	7,670	4,300	–	–	–	–
2,570	2,580	43,250	31,000	18,010	14,630	11,260	7,880	4,510	1,130	–	–	–
2,580	2,590	44,100	31,340	18,220	14,850	11,470	8,100	4,720	1,350	–	–	–
2,590	2,600	44,960	31,830	18,430	15,060	11,680	8,310	4,930	1,560	–	–	–
2,600	2,610	45,810	32,690	18,650	15,270	11,900	8,520	5,150	1,770	–	–	–
2,610	2,620	46,670	33,540	18,920	15,480	12,110	8,730	5,360	1,980	–	–	–
2,620	2,630	47,530	34,400	19,250	15,690	12,320	8,940	5,570	2,190	–	–	–
2,630	2,640	48,380	35,260	19,580	15,910	12,530	9,160	5,780	2,410	–	–	–
2,640	2,650	49,240	36,110	19,910	16,120	12,740	9,370	5,990	2,620	–	–	–
2,650	2,660	50,090	36,970	20,240	16,330	12,960	9,580	6,210	2,830	–	–	–
2,660	2,670	50,950	37,820	20,570	16,540	13,170	9,790	6,420	3,040	–	–	–
2,670	2,680	51,800	38,680	20,900	16,750	13,380	10,000	6,630	3,250	–	–	–
2,680	2,690	52,660	39,540	21,230	16,970	13,590	10,220	6,840	3,470	–	–	–
2,690	2,700	53,520	40,390	21,560	17,180	13,800	10,430	7,050	3,680	–	–	–
2,700	2,710	54,370	41,250	21,890	17,390	14,020	10,640	7,270	3,890	–	–	–
2,710	2,720	55,230	42,100	22,220	17,600	14,230	10,850	7,480	4,100	–	–	–
2,720	2,730	56,080	42,960	22,550	17,810	14,440	11,060	7,690	4,310	–	–	–
2,730	2,740	56,940	43,810	22,880	18,030	14,650	11,280	7,900	4,530	1,150	–	–

2,740	2,750	57,790	44,670	23,210	18,240	14,860	11,490	8,110	4,740	1,360	–	–
2,750	2,760	58,650	45,530	23,540	18,450	15,070	11,700	8,320	4,950	1,570	–	–
2,760	2,770	59,510	46,380	23,870	18,660	15,290	11,910	8,540	5,160	1,790	–	–
2,770	2,780	60,360	47,240	24,200	18,950	15,500	12,120	8,750	5,370	2,000	–	–
2,780	2,790	61,220	48,090	24,520	19,270	15,710	12,340	8,960	5,590	2,210	–	–
2,790	2,800	62,070	48,950	24,850	19,600	15,920	12,550	9,170	5,800	2,420	–	–
2,800	2,810	63,120	49,800	25,180	19,930	16,130	12,760	9,380	6,010	2,630	–	–
2,810	2,820	64,340	50,660	25,510	20,260	16,350	12,970	9,600	6,220	2,850	–	–
2,820	2,830	65,560	51,520	25,840	20,590	16,560	13,180	9,810	6,430	3,060	–	–
2,830	2,840	66,780	52,370	26,170	20,920	16,770	13,400	10,020	6,650	3,270	–	–
2,840	2,850	68,010	53,230	26,500	21,250	16,980	13,610	10,230	6,860	3,480	–	–
2,850	2,860	69,230	54,080	26,830	21,580	17,190	13,820	10,440	7,070	3,690	–	–
2,860	2,870	70,450	54,940	27,160	21,910	17,410	14,030	10,660	7,280	3,910	–	–
2,870	2,880	71,670	55,790	27,490	22,240	17,620	14,240	10,870	7,490	4,120	–	–
2,880	2,890	72,900	56,650	27,820	22,570	17,830	14,460	11,080	7,710	4,330	–	–
2,890	2,900	74,120	57,510	28,150	22,900	18,040	14,670	11,290	7,920	4,540	1,170	–
2,900	2,910	75,340	58,360	28,480	23,230	18,250	14,880	11,500	8,130	4,750	1,380	–
2,910	2,920	76,560	59,220	28,810	23,560	18,470	15,090	11,720	8,340	4,970	1,590	–
2,920	2,930	77,790	60,070	29,140	23,890	18,680	15,300	11,930	8,550	5,180	1,800	–
2,930	2,940	79,010	60,930	29,470	24,220	18,970	15,510	12,140	8,760	5,390	2,010	–
2,940	2,950	80,230	61,780	29,800	24,550	19,300	15,730	12,350	8,980	5,600	2,230	–
2,950	2,960	81,450	62,700	30,130	24,880	19,630	15,940	12,560	9,190	5,810	2,440	–
2,960	2,970	82,680	63,930	30,460	25,210	19,960	16,150	12,780	9,400	6,030	2,650	–
2,970	2,980	83,900	65,150	30,790	25,540	20,290	16,360	12,990	9,610	6,240	2,860	–
2,980	2,990	85,120	66,370	31,120	25,870	20,620	16,570	13,200	9,820	6,450	3,070	–

2,990	3,000	86,340	67,590	31,450	26,200	20,950	16,790	13,410	10,040	6,660	3,290	–
3,000	3,020	88,180	69,430	32,490	26,690	21,440	17,100	13,730	10,350	6,980	3,600	–
3,020	3,040	90,620	71,870	34,140	27,350	22,100	17,530	14,150	10,780	7,400	4,030	–
3,040	3,060	93,070	74,320	35,790	28,010	22,760	17,950	14,580	11,200	7,830	4,450	1,080
3,060	3,080	95,510	76,760	37,440	28,670	23,420	18,380	15,000	11,630	8,250	4,880	1,500
3,080	3,100	97,960	79,210	39,080	29,330	24,080	18,830	15,430	12,050	8,680	5,300	1,930
3,100	3,120	100,400	81,650	40,730	29,990	24,740	19,490	15,850	12,470	9,100	5,720	2,350
3,120	3,140	102,850	84,100	42,380	30,650	25,400	20,150	16,270	12,900	9,520	6,150	2,770
3,140	3,160	105,290	86,540	44,030	31,310	26,060	20,810	16,700	13,320	9,950	6,570	3,200
3,160	3,180	107,740	88,990	45,680	32,550	26,720	21,470	17,120	13,750	10,370	7,000	3,620
3,180	3,200	110,180	91,430	47,330	34,200	27,380	22,130	17,540	14,170	10,790	7,420	4,040
3,200	3,220	112,630	93,880	48,980	35,850	28,040	22,790	17,970	14,590	11,220	7,840	4,470
3,220	3,240	115,070	96,320	50,620	37,500	28,700	23,450	18,390	15,020	11,640	8,270	4,890
3,240	3,260	117,520	98,770	52,270	39,150	29,360	24,110	18,860	15,440	12,070	8,690	5,320
3,260	3,280	119,960	101,210	53,920	40,800	30,020	24,770	19,520	15,870	12,490	9,120	5,740
3,280	3,300	122,410	103,660	55,570	42,440	30,670	25,420	20,170	16,290	12,910	9,540	6,160
3,300	3,320	124,850	106,100	57,220	44,090	31,330	26,080	20,830	16,710	13,340	9,960	6,590
3,320	3,340	127,300	108,550	58,870	45,740	32,620	26,740	21,490	17,140	13,760	10,390	7,010
3,340	3,360	129,740	110,990	60,430	47,300	34,180	27,370	22,120	17,540	14,160	10,790	7,410
3,360	3,380	132,190	113,440	61,970	48,850	35,720	27,990	22,740	17,940	14,560	11,190	7,810
3,380	3,400	134,630	115,880	63,950	50,390	37,260	28,600	23,350	18,330	14,960	11,580	8,210
3,400	3,420	137,080	118,330	66,160	51,930	38,810	29,220	23,970	18,730	15,350	11,980	8,600
3,420	3,440	139,520	120,770	68,360	53,480	40,350	29,840	24,590	19,340	15,750	12,380	9,000
3,440	3,460	141,970	123,220	70,570	55,020	41,890	30,450	25,200	19,950	16,150	12,770	9,400
3,460	3,480	144,410	125,660	72,770	56,560	43,440	31,070	25,820	20,570	16,540	13,170	9,790

3,480	3,500	146,860	128,110	74,980	58,110	44,980	31,860	26,440	21,190	16,940	13,570	10,190
3,500	3,520	149,300	130,550	77,180	59,650	46,530	33,400	27,060	21,810	17,340	13,960	10,590
3,520	3,540	151,750	133,000	79,390	61,190	48,070	34,940	27,670	22,420	17,740	14,360	10,990
3,540	3,560	154,190	135,440	81,590	62,840	49,610	36,490	28,290	23,040	18,130	14,760	11,380
3,560	3,580	156,640	137,890	83,800	65,050	51,160	38,030	28,910	23,660	18,530	15,150	11,780
3,580	3,600	159,080	140,330	86,000	67,250	52,700	39,570	29,530	24,280	19,030	15,550	12,180
3,600	3,620	161,530	142,780	88,210	69,460	54,240	41,120	30,140	24,890	19,640	15,950	12,570
3,620	3,640	163,970	145,220	90,410	71,660	55,790	42,660	30,760	25,510	20,260	16,340	12,970
3,640	3,660	166,420	147,670	92,620	73,870	57,330	44,200	31,380	26,130	20,880	16,740	13,370
3,660	3,680	168,860	150,110	94,820	76,070	58,870	45,750	32,620	26,750	21,500	17,140	13,760
3,680	3,700	171,310	152,560	97,030	78,280	60,420	47,290	34,170	27,360	22,110	17,540	14,160
3,700	3,720	173,750	155,000	99,230	80,480	61,960	48,840	35,710	27,980	22,730	17,930	14,560
3,720	3,740	176,200	157,450	101,440	82,690	63,940	50,380	37,250	28,600	23,350	18,330	14,950
3,740	3,760	178,640	159,890	103,640	84,890	66,140	51,920	38,800	29,220	23,970	18,730	15,350
3,760	3,780	181,240	162,490	106,000	87,250	68,500	53,570	40,450	29,880	24,630	19,380	15,780
3,780	3,800	183,830	165,080	108,350	89,600	70,850	55,220	42,090	30,530	25,280	20,030	16,200
3,800	3,820	186,430	167,680	110,710	91,960	73,210	56,870	43,740	31,190	25,940	20,690	16,620
3,820	3,840	189,020	170,270	113,060	94,310	75,560	58,520	45,390	32,270	26,600	21,350	17,050
3,840	3,860	191,620	172,870	115,420	96,670	77,920	60,160	47,040	33,910	27,260	22,010	17,470
3,860	3,880	194,210	175,460	117,770	99,020	80,270	61,810	48,690	35,560	27,920	22,670	17,890
3,880	3,900	196,810	178,060	120,130	101,380	82,630	63,880	50,340	37,210	28,580	23,330	18,320
3,900	3,920	199,540	180,790	122,620	103,870	85,120	66,370	52,080	38,950	29,280	24,030	18,780
3,920	3,940	202,270	183,520	125,110	106,360	87,610	68,860	53,820	40,700	29,980	24,730	19,480
3,940	3,960	205,000	186,250	127,600	108,850	90,100	71,350	55,570	42,440	30,670	25,420	20,170
3,960	3,980	207,730	188,980	130,090	111,340	92,590	73,840	57,310	44,180	31,370	26,120	20,870

3,980	4,000	210,460	191,710	132,580	113,830	95,080	76,330	59,050	45,930	32,800	26,820	21,570
4,000	4,020	213,190	194,440	135,070	116,320	97,570	78,820	60,790	47,670	34,540	27,510	22,260
4,020	4,040	215,920	197,170	137,560	118,810	100,060	81,310	62,560	49,410	36,290	28,210	22,960
4,040	4,060	218,650	199,900	140,050	121,300	102,550	83,800	65,050	51,160	38,030	28,910	23,660
4,060	4,080	221,380	202,630	142,540	123,790	105,040	86,290	67,540	52,900	39,770	29,610	24,360
4,080	4,100	224,110	205,360	145,030	126,280	107,530	88,780	70,030	54,640	41,520	30,300	25,050
4,100	4,120	226,840	208,090	147,520	128,770	110,020	91,270	72,520	56,380	43,260	31,000	25,750
4,120	4,140	229,570	210,820	150,010	131,260	112,510	93,760	75,010	58,130	45,000	31,880	26,450
4,140	4,160	232,300	213,550	152,500	133,750	115,000	96,250	77,500	59,870	46,750	33,620	27,150
4,160	4,180	235,030	216,280	154,990	136,240	117,490	98,740	79,990	61,610	48,490	35,360	27,840
4,180	4,200	237,760	219,010	157,480	138,730	119,980	101,230	82,480	63,730	50,230	37,110	28,540
4,200	4,220	240,490	221,740	159,970	141,220	122,470	103,720	84,970	66,220	51,970	38,850	29,240
4,220	4,240	243,220	224,470	162,460	143,710	124,960	106,210	87,460	68,710	53,720	40,590	29,930
4,240	4,260	245,950	227,200	164,950	146,200	127,450	108,700	89,950	71,200	55,460	42,340	30,630
4,260	4,280	248,680	229,930	167,440	148,690	129,940	111,190	92,440	73,690	57,200	44,080	31,330
4,280	4,300	251,410	232,660	169,930	151,180	132,430	113,680	94,930	76,180	58,950	45,820	32,700
4,300	4,320	254,140	235,390	172,420	153,670	134,920	116,170	97,420	78,670	60,690	47,560	34,440
4,320	4,340	256,870	238,120	174,910	156,160	137,410	118,660	99,910	81,160	62,430	49,310	36,180
4,340	4,360	259,600	240,850	177,400	158,650	139,900	121,150	102,400	83,650	64,900	51,050	37,930
4,360	4,380	262,330	243,580	179,890	161,140	142,390	123,640	104,890	86,140	67,390	52,790	39,670
4,380	4,400	265,060	246,310	182,380	163,630	144,880	126,130	107,380	88,630	69,880	54,540	41,410
4,400	4,420	267,790	249,040	184,870	166,120	147,370	128,620	109,870	91,120	72,370	56,280	43,150
4,420	4,440	270,520	251,770	187,360	168,610	149,860	131,110	112,360	93,610	74,860	58,020	44,900
4,440	4,460	273,250	254,500	189,850	171,100	152,350	133,600	114,850	96,100	77,350	59,770	46,640
4,460	4,480	275,980	257,230	192,340	173,590	154,840	136,090	117,340	98,590	79,840	61,510	48,380

4,480	4,500	278,710	259,960	194,830	176,080	157,330	138,580	119,830	101,080	82,330	63,580	50,130
4,500	4,520	281,440	262,690	197,320	178,570	159,820	141,070	122,320	103,570	84,820	66,070	51,870
4,520	4,540	284,170	265,420	199,810	181,060	162,310	143,560	124,810	106,060	87,310	68,560	53,610
4,540	4,560	286,900	268,150	202,300	183,550	164,800	146,050	127,300	108,550	89,800	71,050	55,360
4,560	4,580	289,630	270,880	204,790	186,040	167,290	148,540	129,790	111,040	92,290	73,540	57,100
4,580	4,600	292,360	273,610	207,280	188,530	169,780	151,030	132,280	113,530	94,780	76,030	58,840
4,600	4,620	295,090	276,340	209,770	191,020	172,270	153,520	134,770	116,020	97,270	78,520	60,580
4,620	4,640	297,820	279,070	212,260	193,510	174,760	156,010	137,260	118,510	99,760	81,010	62,330
4,640	4,660	300,550	281,800	214,750	196,000	177,250	158,500	139,750	121,000	102,250	83,500	64,750
4,660	4,680	303,280	284,530	217,240	198,490	179,740	160,990	142,240	123,490	104,740	85,990	67,240
4,680	4,700	306,010	287,260	219,730	200,980	182,230	163,480	144,730	125,980	107,230	88,480	69,730
4,700	4,720	308,740	289,990	222,220	203,470	184,720	165,970	147,220	128,470	109,720	90,970	72,220
4,720	4,740	311,470	292,720	224,710	205,960	187,210	168,460	149,710	130,960	112,210	93,460	74,710
4,740	4,760	314,200	295,450	227,200	208,450	189,700	170,950	152,200	133,450	114,700	95,950	77,200
4,760	4,780	316,930	298,180	229,690	210,940	192,190	173,440	154,690	135,940	117,190	98,440	79,690
4,780	4,800	319,660	300,910	232,180	213,430	194,680	175,930	157,180	138,430	119,680	100,930	82,180
4,800	4,820	322,390	303,640	234,670	215,920	197,170	178,420	159,670	140,920	122,170	103,420	84,670
4,820	4,840	325,120	306,370	237,160	218,410	199,660	180,910	162,160	143,410	124,660	105,910	87,160
4,840	4,860	327,850	309,100	239,650	220,900	202,150	183,400	164,650	145,900	127,150	108,400	89,650
4,860	4,880	330,580	311,830	242,140	223,390	204,640	185,890	167,140	148,390	129,640	110,890	92,140
4,880	4,900	333,310	314,560	244,630	225,880	207,130	188,380	169,630	150,880	132,130	113,380	94,630
4,900	4,920	336,040	317,290	247,120	228,370	209,620	190,870	172,120	153,370	134,620	115,870	97,120
4,920	4,940	338,770	320,020	249,610	230,860	212,110	193,360	174,610	155,860	137,110	118,360	99,610
4,940	4,960	341,500	322,750	252,100	233,350	214,600	195,850	177,100	158,350	139,600	120,850	102,100
4,960	4,980	344,230	325,480	254,590	235,840	217,090	198,340	179,590	160,840	142,090	123,340	104,590

4,980	5,000	346,960	328,210	257,080	238,330	219,580	200,830	182,080	163,330	144,580	125,830	107,080
5,000	5,020	349,690	330,940	259,570	240,820	222,070	203,320	184,570	165,820	147,070	128,320	109,570
5,020	5,040	352,420	333,670	262,060	243,310	224,560	205,810	187,060	168,310	149,560	130,810	112,060
5,040	5,060	355,150	336,400	264,550	245,800	227,050	208,300	189,550	170,800	152,050	133,300	114,550
5,060	5,080	357,880	339,130	267,040	248,290	229,540	210,790	192,040	173,290	154,540	135,790	117,040
5,080	5,100	360,610	341,860	269,530	250,780	232,030	213,280	194,530	175,780	157,030	138,280	119,530
5,100	5,120	363,340	344,590	272,020	253,270	234,520	215,770	197,020	178,270	159,520	140,770	122,020
5,120	5,140	366,070	347,320	274,510	255,760	237,010	218,260	199,510	180,760	162,010	143,260	124,510
5,140	5,160	368,800	350,050	277,000	258,250	239,500	220,750	202,000	183,250	164,500	145,750	127,000
5,160	5,180	371,530	352,780	279,490	260,740	241,990	223,240	204,490	185,740	166,990	148,240	129,490
5,180	5,200	374,260	355,510	281,980	263,230	244,480	225,730	206,980	188,230	169,480	150,730	131,980
5,200	5,220	376,990	358,240	284,470	265,720	246,970	228,220	209,470	190,720	171,970	153,220	134,470
5,220	5,240	379,720	360,970	286,960	268,210	249,460	230,710	211,960	193,210	174,460	155,710	136,960
5,240	5,260	382,450	363,700	289,450	270,700	251,950	233,200	214,450	195,700	176,950	158,200	139,450
5,260	5,280	385,180	366,430	291,940	273,190	254,440	235,690	216,940	198,190	179,440	160,690	141,940
5,280	5,300	387,910	369,160	294,430	275,680	256,930	238,180	219,430	200,680	181,930	163,180	144,430
5,300	5,320	390,640	371,890	296,920	278,170	259,420	240,670	221,920	203,170	184,420	165,670	146,920
5,320	5,340	393,370	374,620	299,410	280,660	261,910	243,160	224,410	205,660	186,910	168,160	149,410
5,340	5,360	396,100	377,350	301,900	283,150	264,400	245,650	226,900	208,150	189,400	170,650	151,900
5,360	5,380	398,830	380,080	304,390	285,640	266,890	248,140	229,390	210,640	191,890	173,140	154,390
5,380	5,400	401,560	382,810	306,880	288,130	269,380	250,630	231,880	213,130	194,380	175,630	156,880
5,400	5,420	404,290	385,540	309,370	290,620	271,870	253,120	234,370	215,620	196,870	178,120	159,370
5,420	5,440	407,020	388,270	311,860	293,110	274,360	255,610	236,860	218,110	199,360	180,610	161,860
5,440	5,460	409,750	391,000	314,350	295,600	276,850	258,100	239,350	220,600	201,850	183,100	164,350
5,460	5,480	412,480	393,730	316,840	298,090	279,340	260,590	241,840	223,090	204,340	185,590	166,840

5,480	5,500	415,210	396,460	319,330	300,580	281,830	263,080	244,330	225,580	206,830	188,080	169,330
5,500	5,520	417,940	399,190	321,820	303,070	284,320	265,570	246,820	228,070	209,320	190,570	171,820
5,520	5,540	420,670	401,920	324,310	305,560	286,810	268,060	249,310	230,560	211,810	193,060	174,310
5,540	5,560	423,400	404,650	326,800	308,050	289,300	270,550	251,800	233,050	214,300	195,550	176,800
5,560	5,580	426,130	407,380	329,290	310,540	291,790	273,040	254,290	235,540	216,790	198,040	179,290
5,580	5,600	428,860	410,110	331,780	313,030	294,280	275,530	256,780	238,030	219,280	200,530	181,780
5,600	5,620	431,590	412,840	334,270	315,520	296,770	278,020	259,270	240,520	221,770	203,020	184,270
5,620	5,640	434,320	415,570	336,760	318,010	299,260	280,510	261,760	243,010	224,260	205,510	186,760
5,640	5,660	437,050	418,300	339,250	320,500	301,750	283,000	264,250	245,500	226,750	208,000	189,250
5,660	5,680	439,780	421,030	341,740	322,990	304,240	285,490	266,740	247,990	229,240	210,490	191,740
5,680	5,700	442,510	423,760	344,230	325,480	306,730	287,980	269,230	250,480	231,730	212,980	194,230
5,700	5,720	446,380	426,490	346,720	327,970	309,220	290,470	271,720	252,970	234,220	215,470	196,720
5,720	5,740	450,750	429,220	349,210	330,460	311,710	292,960	274,210	255,460	236,710	217,960	199,210
5,740	5,760	455,120	431,950	351,700	332,950	314,200	295,450	276,700	257,950	239,200	220,450	201,700
5,760	5,780	459,480	434,680	354,190	335,440	316,690	297,940	279,190	260,440	241,690	222,940	204,190
5,780	5,800	463,850	437,410	356,680	337,930	319,180	300,430	281,680	262,930	244,180	225,430	206,680
5,800	5,820	468,220	440,140	359,170	340,420	321,670	302,920	284,170	265,420	246,670	227,920	209,170
5,820	5,840	472,590	442,870	361,660	342,910	324,160	305,410	286,660	267,910	249,160	230,410	211,660
5,840	5,860	476,960	446,960	364,150	345,400	326,650	307,900	289,150	270,400	251,650	232,900	214,150
5,860	5,880	481,320	451,320	366,640	347,890	329,140	310,390	291,640	272,890	254,140	235,390	216,640
5,880	5,900	485,690	455,690	369,130	350,380	331,630	312,880	294,130	275,380	256,630	237,880	219,130
5,900	5,920	490,060	460,060	371,620	352,870	334,120	315,370	296,620	277,870	259,120	240,370	221,620
5,920	5,940	494,430	464,430	374,110	355,360	336,610	317,860	299,110	280,360	261,610	242,860	224,110
5,940	5,960	498,800	468,800	376,600	357,850	339,100	320,350	301,600	282,850	264,100	245,350	226,600
5,960	5,980	503,160	473,160	379,090	360,340	341,590	322,840	304,090	285,340	266,590	247,840	229,090

5,980	6,000	507,530	477,530	381,580	362,830	344,080	325,330	306,580	287,830	269,080	250,330	231,580
6,000	6,020	511,900	481,900	384,070	365,320	346,570	327,820	309,070	290,320	271,570	252,820	234,070
6,020	6,040	516,270	486,270	386,560	367,810	349,060	330,310	311,560	292,810	274,060	255,310	236,560
6,040	6,060	520,640	490,640	389,050	370,300	351,550	332,800	314,050	295,300	276,550	257,800	239,050
6,060	6,080	525,000	495,000	391,540	372,790	354,040	335,290	316,540	297,790	279,040	260,290	241,540
6,080	6,100	529,370	499,370	394,030	375,280	356,530	337,780	319,030	300,280	281,530	262,780	244,030
6,100	6,120	533,740	503,740	396,520	377,770	359,020	340,270	321,520	302,770	284,020	265,270	246,520
6,120	6,140	538,110	508,110	399,010	380,260	361,510	342,760	324,010	305,260	286,510	267,760	249,010
6,140	6,160	542,480	512,480	401,500	382,750	364,000	345,250	326,500	307,750	289,000	270,250	251,500
6,160	6,180	546,840	516,840	403,990	385,240	366,490	347,740	328,990	310,240	291,490	272,740	253,990
6,180	6,200	551,210	521,210	406,480	387,730	368,980	350,230	331,480	312,730	293,980	275,230	256,480
6,200	6,220	555,580	525,580	408,970	390,220	371,470	352,720	333,970	315,220	296,470	277,720	258,970
6,220	6,240	559,950	529,950	411,460	392,710	373,960	355,210	336,460	317,710	298,960	280,210	261,460
6,240	6,260	564,320	534,320	413,950	395,200	376,450	357,700	338,950	320,200	301,450	282,700	263,950
6,260	6,280	568,680	538,680	416,440	397,690	378,940	360,190	341,440	322,690	303,940	285,190	266,440
6,280	6,300	573,050	543,050	418,930	400,180	381,430	362,680	343,930	325,180	306,430	287,680	268,930
6,300	6,320	577,420	547,420	421,420	402,670	383,920	365,170	346,420	327,670	308,920	290,170	271,420
6,320	6,340	581,790	551,790	423,910	405,160	386,410	367,660	348,910	330,160	311,410	292,660	273,910
6,340	6,360	586,160	556,160	426,400	407,650	388,900	370,150	351,400	332,650	313,900	295,150	276,400
6,360	6,380	590,520	560,520	428,890	410,140	391,390	372,640	353,890	335,140	316,390	297,640	278,890
6,380	6,400	594,890	564,890	431,380	412,630	393,880	375,130	356,380	337,630	318,880	300,130	281,380
6,400	6,420	599,260	569,260	433,870	415,120	396,370	377,620	358,870	340,120	321,370	302,620	283,870
6,420	6,440	603,630	573,630	436,360	417,610	398,860	380,110	361,360	342,610	323,860	305,110	286,360
6,440	6,460	608,000	578,000	438,850	420,100	401,350	382,600	363,850	345,100	326,350	307,600	288,850
6,460	6,480	612,360	582,360	441,340	422,590	403,840	385,090	366,340	347,590	328,840	310,090	291,340

6,480	6,500	616,730	586,730	444,120	425,080	406,330	387,580	368,830	350,080	331,330	312,580	293,830
6,500	6,520	621,100	591,100	448,110	427,570	408,820	390,070	371,320	352,570	333,820	315,070	296,320
6,520	6,540	625,470	595,470	452,090	430,060	411,310	392,560	373,810	355,060	336,310	317,560	298,810
6,540	6,560	629,840	599,840	456,080	432,550	413,800	395,050	376,300	357,550	338,800	320,050	301,300
6,560	6,580	634,200	604,200	460,060	435,040	416,290	397,540	378,790	360,040	341,290	322,540	303,790
6,580	6,600	638,570	608,570	464,040	437,530	418,780	400,030	381,280	362,530	343,780	325,030	306,280
6,600	6,620	642,940	612,940	468,030	440,020	421,270	402,520	383,770	365,020	346,270	327,520	308,770
6,620	6,640	647,310	617,310	472,010	442,510	423,760	405,010	386,260	367,510	348,760	330,010	311,260
6,640	6,660	651,680	621,680	476,000	446,000	426,250	407,500	388,750	370,000	351,250	332,500	313,750
6,660	6,680	656,040	626,040	479,980	449,980	428,740	409,990	391,240	372,490	353,740	334,990	316,240
6,680	6,700	660,410	630,410	483,960	453,960	431,230	412,480	393,730	374,980	356,230	337,480	318,730
6,700	6,720	664,780	634,780	487,950	457,950	433,720	414,970	396,220	377,470	358,720	339,970	321,220
6,720	6,740	669,150	639,150	491,930	461,930	436,210	417,460	398,710	379,960	361,210	342,460	323,710
6,740	6,760	673,520	643,520	495,920	465,920	438,700	419,950	401,200	382,450	363,700	344,950	326,200
6,760	6,780	677,880	647,880	499,900	469,900	441,190	422,440	403,690	384,940	366,190	347,440	328,690
6,780	6,800	682,250	652,250	503,880	473,880	443,880	424,930	406,180	387,430	368,680	349,930	331,180
6,800	6,820	686,620	656,620	507,870	477,870	447,870	427,420	408,670	389,920	371,170	352,420	333,670
6,820	6,840	690,990	660,990	511,850	481,850	451,850	429,910	411,160	392,410	373,660	354,910	336,160
6,840	6,860	695,360	665,360	515,840	485,840	455,840	432,400	413,650	394,900	376,150	357,400	338,650
6,860	6,880	699,720	669,720	519,820	489,820	459,820	434,890	416,140	397,390	378,640	359,890	341,140
6,880	6,900	704,090	674,090	523,800	493,800	463,800	437,380	418,630	399,880	381,130	362,380	343,630
6,900	6,920	708,460	678,460	527,790	497,790	467,790	439,870	421,120	402,370	383,620	364,870	346,120
6,920	6,940	712,830	682,830	531,770	501,770	471,770	442,360	423,610	404,860	386,110	367,360	348,610
6,940	6,960	717,200	687,200	535,760	505,760	475,760	445,760	426,100	407,350	388,600	369,850	351,100
6,960	6,980	721,560	691,560	539,740	509,740	479,740	449,740	428,590	409,840	391,090	372,340	353,590

6,980	7,000	725,930	695,930	543,720	513,720	483,720	453,720	431,080	412,330	393,580	374,830	356,080
7,000	7,020	730,300	700,300	547,710	517,710	487,710	457,710	433,570	414,820	396,070	377,320	358,570
7,020	7,040	734,670	704,670	551,690	521,690	491,690	461,690	436,060	417,310	398,560	379,810	361,060
7,040	7,060	739,040	709,040	555,680	525,680	495,680	465,680	438,550	419,800	401,050	382,300	363,550
7,060	7,080	743,400	713,400	559,660	529,660	499,660	469,660	441,040	422,290	403,540	384,790	366,040
7,080	7,100	747,770	717,770	563,640	533,640	503,640	473,640	443,640	424,780	406,030	387,280	368,530
7,100	7,120	752,140	722,140	567,630	537,630	507,630	477,630	447,630	427,270	408,520	389,770	371,020
7,120	7,140	756,510	726,510	571,610	541,610	511,610	481,610	451,610	429,760	411,010	392,260	373,510
7,140	7,160	760,880	730,880	575,600	545,600	515,600	485,600	455,600	432,250	413,500	394,750	376,000
7,160	7,180	765,240	735,240	579,580	549,580	519,580	489,580	459,580	434,740	415,990	397,240	378,490
7,180	7,200	769,610	739,610	583,560	553,560	523,560	493,560	463,560	437,230	418,480	399,730	380,980
7,200	7,220	773,980	743,980	587,550	557,550	527,550	497,550	467,550	439,720	420,970	402,220	383,470
7,220	7,240	778,350	748,350	591,530	561,530	531,530	501,530	471,530	442,210	423,460	404,710	385,960
7,240	7,260	782,720	752,720	595,520	565,520	535,520	505,520	475,520	445,520	425,950	407,200	388,450
7,260	7,280	787,080	757,080	599,500	569,500	539,500	509,500	479,500	449,500	428,440	409,690	390,940
7,280	7,300	791,450	761,450	603,480	573,480	543,480	513,480	483,480	453,480	430,930	412,180	393,430
7,300	7,320	795,820	765,820	607,470	577,470	547,470	517,470	487,470	457,470	433,420	414,670	395,920
7,320	7,340	800,190	770,190	611,450	581,450	551,450	521,450	491,450	461,450	435,910	417,160	398,410
7,340	7,360	804,560	774,560	615,440	585,440	555,440	525,440	495,440	465,440	438,400	419,650	400,900
7,360	7,380	808,920	778,920	619,420	589,420	559,420	529,420	499,420	469,420	440,890	422,140	403,390
7,380	7,400	813,290	783,290	623,400	593,400	563,400	533,400	503,400	473,400	443,400	424,630	405,880
7,400	7,420	817,660	787,660	627,390	597,390	567,390	537,390	507,390	477,390	447,390	427,120	408,370
7,420	7,440	822,030	792,030	631,370	601,370	571,370	541,370	511,370	481,370	451,370	429,610	410,860
7,440	7,460	826,400	796,400	635,360	605,360	575,360	545,360	515,360	485,360	455,360	432,100	413,350
7,460	7,480	830,760	800,760	639,340	609,340	579,340	549,340	519,340	489,340	459,340	434,590	415,840

7,480	7,500	835,130	805,130	643,320	613,320	583,320	553,320	523,320	493,320	463,320	437,080	418,330
7,500	7,520	839,500	809,500	647,310	617,310	587,310	557,310	527,310	497,310	467,310	439,570	420,820
7,520	7,540	843,870	813,870	651,290	621,290	591,290	561,290	531,290	501,290	471,290	442,060	423,310
7,540	7,560	848,240	818,240	655,280	625,280	595,280	565,280	535,280	505,280	475,280	445,280	425,800
7,560	7,580	852,600	822,600	659,260	629,260	599,260	569,260	539,260	509,260	479,260	449,260	428,290
7,580	7,600	856,970	826,970	663,240	633,240	603,240	573,240	543,240	513,240	483,240	453,240	430,780
7,600	7,620	861,340	831,340	667,230	637,230	607,230	577,230	547,230	517,230	487,230	457,230	433,270
7,620	7,640	865,710	835,710	671,210	641,210	611,210	581,210	551,210	521,210	491,210	461,210	435,760
7,640	7,660	870,080	840,080	675,200	645,200	615,200	585,200	555,200	525,200	495,200	465,200	438,250
7,660	7,680	874,440	844,440	679,180	649,180	619,180	589,180	559,180	529,180	499,180	469,180	440,740
7,680	7,700	878,810	848,810	683,160	653,160	623,160	593,160	563,160	533,160	503,160	473,160	443,230
7,700	7,720	883,180	853,180	687,150	657,150	627,150	597,150	567,150	537,150	507,150	477,150	447,150
7,720	7,740	887,550	857,550	691,130	661,130	631,130	601,130	571,130	541,130	511,130	481,130	451,130
7,740	7,760	891,920	861,920	695,120	665,120	635,120	605,120	575,120	545,120	515,120	485,120	455,120
7,760	7,780	896,280	866,280	699,100	669,100	639,100	609,100	579,100	549,100	519,100	489,100	459,100
7,780	7,800	900,650	870,650	703,080	673,080	643,080	613,080	583,080	553,080	523,080	493,080	463,080
7,800	7,820	905,020	875,020	707,070	677,070	647,070	617,070	587,070	557,070	527,070	497,070	467,070
7,820	7,840	909,390	879,390	711,050	681,050	651,050	621,050	591,050	561,050	531,050	501,050	471,050
7,840	7,860	913,760	883,760	715,040	685,040	655,040	625,040	595,040	565,040	535,040	505,040	475,040
7,860	7,880	918,120	888,120	719,020	689,020	659,020	629,020	599,020	569,020	539,020	509,020	479,020
7,880	7,900	922,490	892,490	723,000	693,000	663,000	633,000	603,000	573,000	543,000	513,000	483,000
7,900	7,920	926,860	896,860	726,990	696,990	666,990	636,990	606,990	576,990	546,990	516,990	486,990
7,920	7,940	931,230	901,230	730,970	700,970	670,970	640,970	610,970	580,970	550,970	520,970	490,970
7,940	7,960	935,600	905,600	734,960	704,960	674,960	644,960	614,960	584,960	554,960	524,960	494,960
7,960	7,980	939,960	909,960	738,940	708,940	678,940	648,940	618,940	588,940	558,940	528,940	498,940

7,980	8,000	944,330	914,330	742,920	712,920	682,920	652,920	622,920	592,920	562,920	532,920	502,920
8,000	8,020	948,700	918,700	746,910	716,910	686,910	656,910	626,910	596,910	566,910	536,910	506,910
8,020	8,040	953,070	923,070	750,890	720,890	690,890	660,890	630,890	600,890	570,890	540,890	510,890
8,040	8,060	957,440	927,440	754,880	724,880	694,880	664,880	634,880	604,880	574,880	544,880	514,880
8,060	8,080	961,800	931,800	758,860	728,860	698,860	668,860	638,860	608,860	578,860	548,860	518,860
8,080	8,100	966,170	936,170	762,840	732,840	702,840	672,840	642,840	612,840	582,840	552,840	522,840
8,100	8,120	970,540	940,540	766,830	736,830	706,830	676,830	646,830	616,830	586,830	556,830	526,830
8,120	8,140	974,910	944,910	770,810	740,810	710,810	680,810	650,810	620,810	590,810	560,810	530,810
8,140	8,160	979,280	949,280	774,800	744,800	714,800	684,800	654,800	624,800	594,800	564,800	534,800
8,160	8,180	983,640	953,640	778,780	748,780	718,780	688,780	658,780	628,780	598,780	568,780	538,780
8,180	8,200	988,010	958,010	782,760	752,760	722,760	692,760	662,760	632,760	602,760	572,760	542,760
8,200	8,220	992,380	962,380	786,750	756,750	726,750	696,750	666,750	636,750	606,750	576,750	546,750
8,220	8,240	996,750	966,750	790,730	760,730	730,730	700,730	670,730	640,730	610,730	580,730	550,730
8,240	8,260	1,001,120	971,120	794,720	764,720	734,720	704,720	674,720	644,720	614,720	584,720	554,720
8,260	8,280	1,005,480	975,480	798,700	768,700	738,700	708,700	678,700	648,700	618,700	588,700	558,700
8,280	8,300	1,009,850	979,850	802,680	772,680	742,680	712,680	682,680	652,680	622,680	592,680	562,680
8,300	8,320	1,014,220	984,220	806,670	776,670	746,670	716,670	686,670	656,670	626,670	596,670	566,670
8,320	8,340	1,018,590	988,590	810,650	780,650	750,650	720,650	690,650	660,650	630,650	600,650	570,650
8,340	8,360	1,022,960	992,960	814,640	784,640	754,640	724,640	694,640	664,640	634,640	604,640	574,640
8,360	8,380	1,027,320	997,320	818,620	788,620	758,620	728,620	698,620	668,620	638,620	608,620	578,620
8,380	8,400	1,031,690	1,001,690	822,600	792,600	762,600	732,600	702,600	672,600	642,600	612,600	582,600
8,400	8,420	1,036,060	1,006,060	826,590	796,590	766,590	736,590	706,590	676,590	646,590	616,590	586,590
8,420	8,440	1,040,430	1,010,430	830,570	800,570	770,570	740,570	710,570	680,570	650,570	620,570	590,570
8,440	8,460	1,044,800	1,014,800	834,560	804,560	774,560	744,560	714,560	684,560	654,560	624,560	594,560
8,460	8,480	1,049,160	1,019,160	838,540	808,540	778,540	748,540	718,540	688,540	658,540	628,540	598,540

8,480	8,500	1,053,530	1,023,530	842,520	812,520	782,520	752,520	722,520	692,520	662,520	632,520	602,520
8,500	8,520	1,057,900	1,027,900	846,510	816,510	786,510	756,510	726,510	696,510	666,510	636,510	606,510
8,520	8,540	1,062,270	1,032,270	850,490	820,490	790,490	760,490	730,490	700,490	670,490	640,490	610,490
8,540	8,560	1,066,640	1,036,640	854,480	824,480	794,480	764,480	734,480	704,480	674,480	644,480	614,480
8,560	8,580	1,071,000	1,041,000	858,460	828,460	798,460	768,460	738,460	708,460	678,460	648,460	618,460
8,580	8,600	1,075,370	1,045,370	862,440	832,440	802,440	772,440	742,440	712,440	682,440	652,440	622,440
8,600	8,620	1,079,740	1,049,740	866,430	836,430	806,430	776,430	746,430	716,430	686,430	656,430	626,430
8,620	8,640	1,084,110	1,054,110	870,410	840,410	810,410	780,410	750,410	720,410	690,410	660,410	630,410
8,640	8,660	1,088,480	1,058,480	874,400	844,400	814,400	784,400	754,400	724,400	694,400	664,400	634,400
8,660	8,680	1,092,840	1,062,840	878,380	848,380	818,380	788,380	758,380	728,380	698,380	668,380	638,380
8,680	8,700	1,097,210	1,067,210	882,360	852,360	822,360	792,360	762,360	732,360	702,360	672,360	642,360
8,700	8,720	1,101,580	1,071,580	886,350	856,350	826,350	796,350	766,350	736,350	706,350	676,350	646,350
8,720	8,740	1,105,950	1,075,950	890,330	860,330	830,330	800,330	770,330	740,330	710,330	680,330	650,330
8,740	8,760	1,110,320	1,080,320	894,320	864,320	834,320	804,320	774,320	744,320	714,320	684,320	654,320
8,760	8,780	1,114,680	1,084,680	898,300	868,300	838,300	808,300	778,300	748,300	718,300	688,300	658,300
8,780	8,800	1,119,050	1,089,050	902,280	872,280	842,280	812,280	782,280	752,280	722,280	692,280	662,280
8,800	8,820	1,123,420	1,093,420	906,270	876,270	846,270	816,270	786,270	756,270	726,270	696,270	666,270
8,820	8,840	1,127,790	1,097,790	910,250	880,250	850,250	820,250	790,250	760,250	730,250	700,250	670,250
8,840	8,860	1,132,160	1,102,160	914,240	884,240	854,240	824,240	794,240	764,240	734,240	704,240	674,240
8,860	8,880	1,136,520	1,106,520	918,220	888,220	858,220	828,220	798,220	768,220	738,220	708,220	678,220
8,880	8,900	1,140,890	1,110,890	922,200	892,200	862,200	832,200	802,200	772,200	742,200	712,200	682,200
8,900	8,920	1,145,260	1,115,260	926,190	896,190	866,190	836,190	806,190	776,190	746,190	716,190	686,190
8,920	8,940	1,149,630	1,119,630	930,170	900,170	870,170	840,170	810,170	780,170	750,170	720,170	690,170
8,940	8,960	1,154,000	1,124,000	934,160	904,160	874,160	844,160	814,160	784,160	754,160	724,160	694,160
8,960	8,980	1,158,360	1,128,360	938,140	908,140	878,140	848,140	818,140	788,140	758,140	728,140	698,140

8,980	9,000	1,162,730	1,132,730	942,120	912,120	882,120	852,120	822,120	792,120	762,120	732,120	702,120
9,000	9,020	1,167,100	1,137,100	946,110	916,110	886,110	856,110	826,110	796,110	766,110	736,110	706,110
9,020	9,040	1,171,470	1,141,470	950,090	920,090	890,090	860,090	830,090	800,090	770,090	740,090	710,090
9,040	9,060	1,175,840	1,145,840	954,080	924,080	894,080	864,080	834,080	804,080	774,080	744,080	714,080
9,060	9,080	1,180,200	1,150,200	958,060	928,060	898,060	868,060	838,060	808,060	778,060	748,060	718,060
9,080	9,100	1,184,570	1,154,570	962,040	932,040	902,040	872,040	842,040	812,040	782,040	752,040	722,040
9,100	9,120	1,188,940	1,158,940	966,030	936,030	906,030	876,030	846,030	816,030	786,030	756,030	726,030
9,120	9,140	1,193,310	1,163,310	970,010	940,010	910,010	880,010	850,010	820,010	790,010	760,010	730,010
9,140	9,160	1,197,680	1,167,680	974,000	944,000	914,000	884,000	854,000	824,000	794,000	764,000	734,000
9,160	9,180	1,202,040	1,172,040	977,980	947,980	917,980	887,980	857,980	827,980	797,980	767,980	737,980
9,180	9,200	1,206,410	1,176,410	981,960	951,960	921,960	891,960	861,960	831,960	801,960	771,960	741,960
9,200	9,220	1,210,780	1,180,780	985,950	955,950	925,950	895,950	865,950	835,950	805,950	775,950	745,950
9,220	9,240	1,215,150	1,185,150	989,930	959,930	929,930	899,930	869,930	839,930	809,930	779,930	749,930
9,240	9,260	1,219,520	1,189,520	993,920	963,920	933,920	903,920	873,920	843,920	813,920	783,920	753,920
9,260	9,280	1,223,880	1,193,880	997,900	967,900	937,900	907,900	877,900	847,900	817,900	787,900	757,900
9,280	9,300	1,228,250	1,198,250	1,001,880	971,880	941,880	911,880	881,880	851,880	821,880	791,880	761,880
9,300	9,320	1,232,620	1,202,620	1,005,870	975,870	945,870	915,870	885,870	855,870	825,870	795,870	765,870
9,320	9,340	1,236,990	1,206,990	1,009,850	979,850	949,850	919,850	889,850	859,850	829,850	799,850	769,850
9,340	9,360	1,241,360	1,211,360	1,013,840	983,840	953,840	923,840	893,840	863,840	833,840	803,840	773,840
9,360	9,380	1,245,720	1,215,720	1,017,820	987,820	957,820	927,820	897,820	867,820	837,820	807,820	777,820
9,380	9,400	1,250,090	1,220,090	1,021,800	991,800	961,800	931,800	901,800	871,800	841,800	811,800	781,800
9,400	9,420	1,254,460	1,224,460	1,025,790	995,790	965,790	935,790	905,790	875,790	845,790	815,790	785,790
9,420	9,440	1,258,830	1,228,830	1,029,770	999,770	969,770	939,770	909,770	879,770	849,770	819,770	789,770
9,440	9,460	1,263,200	1,233,200	1,033,760	1,003,760	973,760	943,760	913,760	883,760	853,760	823,760	793,760
9,460	9,480	1,267,560	1,237,560	1,037,740	1,007,740	977,740	947,740	917,740	887,740	857,740	827,740	797,740

9,480	9,500	1,271,930	1,241,930	1,041,720	1,011,720	981,720	951,720	921,720	891,720	861,720	831,720	801,720
9,500	9,520	1,276,300	1,246,300	1,045,710	1,015,710	985,710	955,710	925,710	895,710	865,710	835,710	805,710
9,520	9,540	1,280,670	1,250,670	1,049,690	1,019,690	989,690	959,690	929,690	899,690	869,690	839,690	809,690
9,540	9,560	1,285,820	1,255,040	1,053,680	1,023,680	993,680	963,680	933,680	903,680	873,680	843,680	813,680
9,560	9,580	1,292,190	1,259,400	1,057,660	1,027,660	997,660	967,660	937,660	907,660	877,660	847,660	817,660
9,580	9,600	1,298,560	1,263,770	1,061,640	1,031,640	1,001,640	971,640	941,640	911,640	881,640	851,640	821,640
9,600	9,620	1,304,930	1,268,140	1,065,630	1,035,630	1,005,630	975,630	945,630	915,630	885,630	855,630	825,630
9,620	9,640	1,311,300	1,272,510	1,069,610	1,039,610	1,009,610	979,610	949,610	919,610	889,610	859,610	829,610
9,640	9,660	1,317,670	1,276,880	1,073,600	1,043,600	1,013,600	983,600	953,600	923,600	893,600	863,600	833,600
9,660	9,680	1,324,040	1,281,240	1,077,580	1,047,580	1,017,580	987,580	957,580	927,580	897,580	867,580	837,580
9,680	9,700	1,330,410	1,286,660	1,081,560	1,051,560	1,021,560	991,560	961,560	931,560	901,560	871,560	841,560
9,700	9,720	1,336,780	1,293,030	1,085,550	1,055,550	1,025,550	995,550	965,550	935,550	905,550	875,550	845,550
9,720	9,740	1,343,150	1,299,400	1,089,530	1,059,530	1,029,530	999,530	969,530	939,530	909,530	879,530	849,530
9,740	9,760	1,349,520	1,305,770	1,093,520	1,063,520	1,033,520	1,003,520	973,520	943,520	913,520	883,520	853,520
9,760	9,780	1,355,890	1,312,140	1,097,500	1,067,500	1,037,500	1,007,500	977,500	947,500	917,500	887,500	857,500
9,780	9,800	1,362,260	1,318,510	1,101,480	1,071,480	1,041,480	1,011,480	981,480	951,480	921,480	891,480	861,480
9,800	9,820	1,368,630	1,324,880	1,105,470	1,075,470	1,045,470	1,015,470	985,470	955,470	925,470	895,470	865,470
9,820	9,840	1,375,000	1,331,250	1,109,450	1,079,450	1,049,450	1,019,450	989,450	959,450	929,450	899,450	869,450
9,840	9,860	1,381,370	1,337,620	1,113,440	1,083,440	1,053,440	1,023,440	993,440	963,440	933,440	903,440	873,440
9,860	9,880	1,387,740	1,343,990	1,117,420	1,087,420	1,057,420	1,027,420	997,420	967,420	937,420	907,420	877,420
9,880	9,900	1,394,110	1,350,360	1,121,400	1,091,400	1,061,400	1,031,400	1,001,400	971,400	941,400	911,400	881,400
9,900	9,920	1,400,480	1,356,730	1,125,390	1,095,390	1,065,390	1,035,390	1,005,390	975,390	945,390	915,390	885,390
9,920	9,940	1,406,850	1,363,100	1,129,370	1,099,370	1,069,370	1,039,370	1,009,370	979,370	949,370	919,370	889,370
9,940	9,960	1,413,220	1,369,470	1,133,360	1,103,360	1,073,360	1,043,360	1,013,360	983,360	953,360	923,360	893,360
9,960	9,980	1,419,590	1,375,840	1,137,340	1,107,340	1,077,340	1,047,340	1,017,340	987,340	957,340	927,340	897,340

9,980	10,000	1,425,960	1,382,210	1,141,320	1,111,320	1,081,320	1,051,320	1,021,320	991,320	961,320	931,320	901,320
10,000천원		1,429,140	1,385,390	1,143,320	1,113,320	1,083,320	1,053,320	1,023,320	993,320	963,320	933,320	903,320
10,000천원 초과 28,000천원 이하		(10,000,000원인 경우의 해당 세액) + (10,000,000원을 초과하는 금액 중 95%를 곱한 금액의 35% 상당액)										
28,000천원 초과		(10,000,000원인 경우의 해당세액) + (5,985,000원)+ (28,000,000원을 초과하는 금액 중 95%를 곱한 금액의 38% 상당액)										