

■ 조세특례제한법 시행령 [별표 11의2] <개정 2024. 2. 29.>

자녀장려금 산정표(제100조의29제1항 관련)

(단위: 원)

총급여액 등		가구원 구성에 따른 자녀장려금	
이상	미만	홀벌이 가구	맞벌이 가구
40,000	6,000,000	1,000,000	해당없음
6,000,000	21,000,000	1,000,000	1,000,000
21,000,000	21,500,000	1,000,000	1,000,000
21,500,000	22,000,000	995,000	1,000,000
22,000,000	22,500,000	990,000	1,000,000
22,500,000	23,000,000	985,000	1,000,000
23,000,000	23,500,000	980,000	1,000,000
23,500,000	24,000,000	975,000	1,000,000
24,000,000	24,500,000	970,000	1,000,000
24,500,000	25,000,000	965,000	1,000,000
25,000,000	25,500,000	960,000	1,000,000
25,500,000	26,000,000	955,000	995,000
26,000,000	26,500,000	949,000	989,000
26,500,000	27,000,000	944,000	984,000
27,000,000	27,500,000	939,000	978,000
27,500,000	28,000,000	934,000	973,000
28,000,000	28,500,000	929,000	967,000
28,500,000	29,000,000	924,000	962,000
29,000,000	29,500,000	919,000	956,000
29,500,000	30,000,000	914,000	950,000
30,000,000	30,500,000	909,000	945,000
30,500,000	31,000,000	904,000	939,000
31,000,000	31,500,000	898,000	934,000
31,500,000	32,000,000	893,000	928,000
32,000,000	32,500,000	888,000	923,000
32,500,000	33,000,000	883,000	917,000
33,000,000	33,500,000	878,000	912,000
33,500,000	34,000,000	873,000	906,000
34,000,000	34,500,000	868,000	900,000
34,500,000	35,000,000	863,000	895,000
35,000,000	35,500,000	858,000	889,000
35,500,000	36,000,000	853,000	884,000
36,000,000	36,500,000	847,000	878,000
36,500,000	37,000,000	842,000	873,000
37,000,000	37,500,000	837,000	867,000
37,500,000	38,000,000	832,000	862,000
38,000,000	38,500,000	827,000	856,000
38,500,000	39,000,000	822,000	850,000

39,000,000	39,500,000	817,000	845,000
39,500,000	40,000,000	812,000	839,000
40,000,000	40,500,000	807,000	834,000
40,500,000	41,000,000	802,000	828,000
41,000,000	41,500,000	796,000	823,000
41,500,000	42,000,000	791,000	817,000
42,000,000	42,500,000	786,000	812,000
42,500,000	43,000,000	781,000	806,000
43,000,000	43,500,000	776,000	800,000
43,500,000	44,000,000	771,000	795,000
44,000,000	44,500,000	766,000	789,000
44,500,000	45,000,000	761,000	784,000
45,000,000	45,500,000	756,000	778,000
45,500,000	46,000,000	750,000	773,000
46,000,000	46,500,000	745,000	767,000
46,500,000	47,000,000	740,000	762,000
47,000,000	47,500,000	735,000	756,000
47,500,000	48,000,000	730,000	750,000
48,000,000	48,500,000	725,000	745,000
48,500,000	49,000,000	720,000	739,000
49,000,000	49,500,000	715,000	734,000
49,500,000	50,000,000	710,000	728,000
50,000,000	50,500,000	705,000	723,000
50,500,000	51,000,000	699,000	717,000
51,000,000	51,500,000	694,000	712,000
51,500,000	52,000,000	689,000	706,000
52,000,000	52,500,000	684,000	700,000
52,500,000	53,000,000	679,000	695,000
53,000,000	53,500,000	674,000	689,000
53,500,000	54,000,000	669,000	684,000
54,000,000	54,500,000	664,000	678,000
54,500,000	55,000,000	659,000	673,000
55,000,000	55,500,000	654,000	667,000
55,500,000	56,000,000	648,000	662,000
56,000,000	56,500,000	643,000	656,000
56,500,000	57,000,000	638,000	650,000
57,000,000	57,500,000	633,000	645,000
57,500,000	58,000,000	628,000	639,000
58,000,000	58,500,000	623,000	634,000
58,500,000	59,000,000	618,000	628,000
59,000,000	59,500,000	613,000	623,000
59,500,000	60,000,000	608,000	617,000
60,000,000	60,500,000	603,000	612,000
60,500,000	61,000,000	597,000	606,000
61,000,000	61,500,000	592,000	600,000
61,500,000	62,000,000	587,000	595,000

62,000,000	62,500,000	582,000	589,000
62,500,000	63,000,000	577,000	584,000
63,000,000	63,500,000	572,000	578,000
63,500,000	64,000,000	567,000	573,000
64,000,000	64,500,000	562,000	567,000
64,500,000	65,000,000	557,000	562,000
65,000,000	65,500,000	552,000	556,000
65,500,000	66,000,000	546,000	550,000
66,000,000	66,500,000	541,000	545,000
66,500,000	67,000,000	536,000	539,000
67,000,000	67,500,000	531,000	534,000
67,500,000	68,000,000	526,000	528,000
68,000,000	68,500,000	521,000	523,000
68,500,000	69,000,000	516,000	517,000
69,000,000	69,500,000	511,000	512,000
69,500,000	69,999,990	506,000	506,000

비고: 법 제100조의3제1항제4호에 따른 가구원 재산의 합계액이 1억7천만원 이상인 경우의 자녀장려금은 위 표에 따른 금액의 100분의 50에 해당하는 금액으로 한다.