

[별표 2]

근로소득간이세액표(제189조제1항 관련)

주: 1. 이 간이세액표의 해당세액은 근로소득공제·기본공제·다자녀추가공제 중 일부·특별공제 중 일부·연금보험료공제 및 근로소득세액공제를 반영하여 계산한 금액임.

위에서 “다자녀추가공제 중 일부”란 20세 이하의 자녀수가 2명 이상인 경우에도 2명으로 간주하여 계산한 금액을 말하며, “특별공제 중 일부”란 다음의 산식에 따라 계산한 금액을 말함.

가. 공제대상가족의 수가 2명 이하인 경우: 110만원 + 연간 총급여액의 2.5%

나. 공제대상가족의 수가 3명 이상인 경우: 250만원 + 연간 총급여액의 5% + 연간 총급여액 중 4천만원을 초과하는 금액의 5%

2. 공제대상가족의 수

가. 본인 및 배우자도 각각 1명으로 보아 공제대상가족의 수를 계산함.

나. 공제대상가족 중 20세 이하 자녀가 1명인 경우에는 “일반”란의 세액을 적용함.

다. 공제대상가족 중 20세 이하 자녀가 2명 이상인 경우에는 “다자녀”란의 세액을 적용함.

< 적용사례 >

(1) 공제대상가족의 수가 5명(20세 이하 자녀가 1명)인 경우에는 “5”의 “일반”란의 세액을 적용함.

(2) 공제대상가족의 수가 5명(20세 이하 자녀가 2명)인 경우에는 “5”의 “다자녀”란의 세액을 적용함.

(3) 공제대상가족의 수가 5명(20세 이하 자녀가 3명)인 경우에도 “5”의 “다자녀”란의 세액을 적용함.

3. 공제대상가족의 수가 11명을 초과하는 경우의 세액은 다음 “가”의 금액에서 “나”의 금액을 공제한 금액으로 함.

가. 공제대상가족의 수가 11명인 경우의 세액

나. (공제대상가족의 수가 10명인 경우의 세액 - 공제대상가족의 수가 11명인 경우의 세액) × 11명을 초과하는 가족의 수

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

(단위 : 원)

월급여액(천원) [비과세 및 학자금제외]		공 제 대 상 가 족 의 수																			
		1	2	3		4		5		6		7		8		9		10		11	
이상	미만			일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀
2,280	2,290	31,910	26,460	15,640	14,510	12,260	11,140	8,890	7,760	5,510	4,390	2,140	1,010	0	0	0	0	0	0	0	0
2,290	2,300	32,730	26,790	15,840	14,720	12,470	11,340	9,090	7,970	5,720	4,590	2,340	1,220	0	0	0	0	0	0	0	0
2,300	2,310	33,550	27,120	16,050	14,920	12,670	11,550	9,300	8,170	5,920	4,800	2,550	1,420	0	0	0	0	0	0	0	0
2,310	2,320	34,360	27,440	16,250	15,120	12,870	11,750	9,500	8,370	6,120	5,000	2,750	1,620	0	0	0	0	0	0	0	0
2,320	2,330	35,180	27,770	16,450	15,330	13,080	11,950	9,700	8,580	6,330	5,200	2,950	1,830	0	0	0	0	0	0	0	0
2,330	2,340	36,000	28,100	16,660	15,530	13,280	12,160	9,910	8,780	6,530	5,410	3,160	2,030	0	0	0	0	0	0	0	0
2,340	2,350	36,820	28,430	16,860	15,740	13,490	12,360	10,110	8,990	6,740	5,610	3,360	2,240	0	0	0	0	0	0	0	0
2,350	2,360	37,640	28,750	17,060	15,940	13,690	12,560	10,310	9,190	6,940	5,810	3,560	2,440	0	0	0	0	0	0	0	0
2,360	2,370	38,460	29,080	17,270	16,140	13,890	12,770	10,520	9,390	7,140	6,020	3,770	2,640	0	0	0	0	0	0	0	0
2,370	2,380	39,280	29,410	17,470	16,350	14,100	12,970	10,720	9,600	7,350	6,220	3,970	2,850	0	0	0	0	0	0	0	0
2,380	2,390	40,100	29,740	17,680	16,550	14,300	13,180	10,930	9,800	7,550	6,430	4,180	3,050	0	0	0	0	0	0	0	0
2,390	2,400	40,920	30,060	17,880	16,750	14,500	13,380	11,130	10,000	7,750	6,630	4,380	3,250	1,000	0	0	0	0	0	0	0
2,400	2,410	41,740	30,390	18,080	16,960	14,710	13,580	11,330	10,210	7,960	6,830	4,580	3,460	1,210	0	0	0	0	0	0	0
2,410	2,420	42,550	30,720	18,290	17,160	14,910	13,790	11,540	10,410	8,160	7,040	4,790	3,660	1,410	0	0	0	0	0	0	0
2,420	2,430	43,370	31,050	18,490	17,370	15,120	13,990	11,740	10,620	8,370	7,240	4,990	3,870	1,620	0	0	0	0	0	0	0
2,430	2,440	44,190	31,370	18,700	17,570	15,320	14,200	11,950	10,820	8,570	7,450	5,200	4,070	1,820	0	0	0	0	0	0	0
2,440	2,450	45,010	31,890	18,980	17,770	15,520	14,400	12,150	11,020	8,770	7,650	5,400	4,270	2,020	0	0	0	0	0	0	0
2,450	2,460	45,830	32,710	19,300	17,980	15,730	14,600	12,350	11,230	8,980	7,850	5,600	4,480	2,230	1,100	0	0	0	0	0	0
2,460	2,470	46,650	33,520	19,620	18,180	15,930	14,810	12,560	11,430	9,180	8,060	5,810	4,680	2,430	1,310	0	0	0	0	0	0
2,470	2,480	47,470	34,340	19,940	18,390	16,140	15,010	12,760	11,640	9,390	8,260	6,010	4,890	2,640	1,510	0	0	0	0	0	0
2,480	2,490	48,290	35,160	20,250	18,590	16,340	15,210	12,960	11,840	9,590	8,460	6,210	5,090	2,840	1,710	0	0	0	0	0	0
2,490	2,500	49,110	35,980	20,570	18,820	16,540	15,420	13,170	12,040	9,790	8,670	6,420	5,290	3,040	1,920	0	0	0	0	0	0

(단위 : 원)

월급여액(천원) [비과세 및 학자금제외]		공 제 대 상 가 족 의 수																			
		1	2	3		4		5		6		7		8		9		10		11	
이상	미만			일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀
2,500	2,510	49,950	36,830	20,900	19,150	16,750	15,630	13,380	12,250	10,000	8,880	6,630	5,500	3,250	2,130	0	0	0	0	0	0
2,510	2,520	50,820	37,700	21,240	19,490	16,970	15,850	13,600	12,470	10,220	9,100	6,850	5,720	3,470	2,350	0	0	0	0	0	0
2,520	2,530	51,700	38,570	21,570	19,820	17,190	16,060	13,810	12,690	10,440	9,310	7,060	5,940	3,690	2,560	0	0	0	0	0	0
2,530	2,540	52,570	39,440	21,910	20,160	17,410	16,280	14,030	12,910	10,660	9,530	7,280	6,160	3,910	2,780	0	0	0	0	0	0
2,540	2,550	53,440	40,310	22,250	20,500	17,620	16,500	14,250	13,120	10,870	9,750	7,500	6,370	4,120	3,000	0	0	0	0	0	0
2,550	2,560	54,310	41,180	22,590	20,840	17,840	16,720	14,470	13,340	11,090	9,970	7,720	6,590	4,340	3,220	0	0	0	0	0	0
2,560	2,570	55,180	42,060	22,930	21,180	18,060	16,930	14,680	13,560	11,310	10,180	7,930	6,810	4,560	3,430	1,180	0	0	0	0	0
2,570	2,580	56,050	42,930	23,260	21,510	18,280	17,150	14,900	13,780	11,530	10,400	8,150	7,030	4,780	3,650	1,400	0	0	0	0	0
2,580	2,590	56,920	43,800	23,600	21,850	18,490	17,370	15,120	13,990	11,740	10,620	8,370	7,240	4,990	3,870	1,620	0	0	0	0	0
2,590	2,600	57,800	44,670	23,940	22,190	18,710	17,580	15,330	14,210	11,960	10,830	8,580	7,460	5,210	4,080	1,830	0	0	0	0	0
2,600	2,610	58,670	45,540	24,280	22,530	19,030	17,800	15,550	14,430	12,180	11,050	8,800	7,680	5,430	4,300	2,050	0	0	0	0	0
2,610	2,620	59,540	46,410	24,620	22,870	19,370	18,020	15,770	14,640	12,390	11,270	9,020	7,890	5,640	4,520	2,270	1,140	0	0	0	0
2,620	2,630	60,410	47,290	24,950	23,200	19,700	18,240	15,990	14,860	12,610	11,490	9,240	8,110	5,860	4,740	2,490	1,360	0	0	0	0
2,630	2,640	61,280	48,160	25,290	23,540	20,040	18,450	16,200	15,080	12,830	11,700	9,450	8,330	6,080	4,950	2,700	1,580	0	0	0	0
2,640	2,650	62,150	49,030	25,630	23,880	20,380	18,670	16,420	15,300	13,050	11,920	9,670	8,550	6,300	5,170	2,920	1,800	0	0	0	0
2,650	2,660	63,250	49,900	25,970	24,220	20,720	18,970	16,640	15,510	13,260	12,140	9,890	8,760	6,510	5,390	3,140	2,010	0	0	0	0
2,660	2,670	64,500	50,770	26,310	24,560	21,060	19,310	16,860	15,730	13,480	12,360	10,110	8,980	6,730	5,610	3,360	2,230	0	0	0	0
2,670	2,680	65,740	51,640	26,650	24,900	21,400	19,650	17,070	15,950	13,700	12,570	10,320	9,200	6,950	5,820	3,570	2,450	0	0	0	0
2,680	2,690	66,990	52,510	26,980	25,230	21,730	19,980	17,290	16,170	13,920	12,790	10,540	9,420	7,170	6,040	3,790	2,670	0	0	0	0
2,690	2,700	68,230	53,390	27,320	25,570	22,070	20,320	17,510	16,380	14,130	13,010	10,760	9,630	7,380	6,260	4,010	2,880	0	0	0	0
2,700	2,710	69,480	54,260	27,660	25,910	22,410	20,660	17,730	16,600	14,350	13,230	10,980	9,850	7,600	6,480	4,230	3,100	0	0	0	0
2,710	2,720	70,720	55,130	28,000	26,250	22,750	21,000	17,940	16,820	14,570	13,440	11,190	10,070	7,820	6,690	4,440	3,320	1,070	0	0	0

(단위 : 원)

월급여액(천원) [비과세 및 학자금제외]		공 제 대 상 가 족 의 수																			
		1	2	3		4		5		6		7		8		9		10		11	
이상	미만			일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀
2,720	2,730	71,970	56,000	28,340	26,590	23,090	21,340	18,160	17,040	14,790	13,660	11,410	10,290	8,040	6,910	4,660	3,540	1,290	0	0	0
2,730	2,740	73,210	56,870	28,670	26,920	23,420	21,670	18,380	17,250	15,000	13,880	11,630	10,500	8,250	7,130	4,880	3,750	1,500	0	0	0
2,740	2,750	74,460	57,740	29,010	27,260	23,760	22,010	18,600	17,470	15,220	14,100	11,850	10,720	8,470	7,350	5,100	3,970	1,720	0	0	0
2,750	2,760	75,700	58,610	29,350	27,600	24,100	22,350	18,850	17,690	15,440	14,310	12,060	10,940	8,690	7,560	5,310	4,190	1,940	0	0	0
2,760	2,770	76,950	59,490	29,690	27,940	24,440	22,690	19,190	17,900	15,650	14,530	12,280	11,150	8,900	7,780	5,530	4,400	2,150	1,030	0	0
2,770	2,780	78,190	60,360	30,030	28,280	24,780	23,030	19,530	18,120	15,870	14,750	12,500	11,370	9,120	8,000	5,750	4,620	2,370	1,250	0	0
2,780	2,790	79,440	61,230	30,360	28,610	25,110	23,360	19,860	18,340	16,090	14,960	12,710	11,590	9,340	8,210	5,960	4,840	2,590	1,460	0	0
2,790	2,800	80,680	62,100	30,700	28,950	25,450	23,700	20,200	18,560	16,310	15,180	12,930	11,810	9,560	8,430	6,180	5,060	2,810	1,680	0	0
2,800	2,810	81,930	63,180	31,040	29,290	25,790	24,040	20,540	18,790	16,520	15,400	13,150	12,020	9,770	8,650	6,400	5,270	3,020	1,900	0	0
2,810	2,820	83,170	64,420	31,380	29,630	26,130	24,380	20,880	19,130	16,740	15,620	13,370	12,240	9,990	8,870	6,620	5,490	3,240	2,120	0	0
2,820	2,830	84,420	65,670	31,920	29,970	26,470	24,720	21,220	19,470	16,960	15,830	13,580	12,460	10,210	9,080	6,830	5,710	3,460	2,330	0	0
2,830	2,840	85,660	66,910	32,770	30,300	26,800	25,050	21,550	19,800	17,180	16,050	13,800	12,680	10,430	9,300	7,050	5,930	3,680	2,550	0	0
2,840	2,850	86,910	68,160	33,610	30,640	27,140	25,390	21,890	20,140	17,390	16,270	14,020	12,890	10,640	9,520	7,270	6,140	3,890	2,770	0	0
2,850	2,860	88,150	69,400	34,460	30,980	27,480	25,730	22,230	20,480	17,610	16,490	14,240	13,110	10,860	9,740	7,490	6,360	4,110	2,990	0	0
2,860	2,870	89,400	70,650	35,310	31,320	27,820	26,070	22,570	20,820	17,830	16,700	14,450	13,330	11,080	9,950	7,700	6,580	4,330	3,200	0	0
2,870	2,880	90,640	71,890	36,150	31,780	28,160	26,410	22,910	21,160	18,050	16,920	14,670	13,550	11,300	10,170	7,920	6,800	4,550	3,420	1,170	0
2,880	2,890	91,890	73,140	37,000	32,620	28,500	26,750	23,250	21,500	18,260	17,140	14,890	13,760	11,510	10,390	8,140	7,010	4,760	3,640	1,390	0
2,890	2,900	93,130	74,380	37,840	33,470	28,830	27,080	23,580	21,830	18,480	17,360	15,110	13,980	11,730	10,610	8,360	7,230	4,980	3,860	1,610	0
2,900	2,910	94,380	75,630	38,690	34,310	29,170	27,420	23,920	22,170	18,700	17,570	15,320	14,200	11,950	10,820	8,570	7,450	5,200	4,070	1,820	0
2,910	2,920	95,620	76,870	39,530	35,160	29,510	27,760	24,260	22,510	19,010	17,790	15,540	14,420	12,170	11,040	8,790	7,670	5,420	4,290	2,040	0
2,920	2,930	96,870	78,120	40,380	36,000	29,850	28,100	24,600	22,850	19,350	18,010	15,760	14,630	12,380	11,260	9,010	7,880	5,630	4,510	2,260	1,130
2,930	2,940	98,110	79,360	41,220	36,850	30,190	28,440	24,940	23,190	19,690	18,220	15,970	14,850	12,600	11,470	9,220	8,100	5,850	4,720	2,470	1,350

(단위 : 원)

월급여액(천원) [비과세 및 학자금제외]		공 제 대 상 가 족 의 수																			
		1	2	3		4		5		6		7		8		9		10		11	
이상	미만			일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀
2,940	2,950	99,360	80,610	42,070	37,690	30,520	28,770	25,270	23,520	20,020	18,440	16,190	15,070	12,820	11,690	9,440	8,320	6,070	4,940	2,690	1,570
2,950	2,960	100,600	81,850	42,910	38,540	30,860	29,110	25,610	23,860	20,360	18,660	16,410	15,280	13,030	11,910	9,660	8,530	6,280	5,160	2,910	1,780
2,960	2,970	101,850	83,100	43,760	39,380	31,200	29,450	25,950	24,200	20,700	18,950	16,630	15,500	13,250	12,130	9,880	8,750	6,500	5,380	3,130	2,000
2,970	2,980	103,090	84,340	44,600	40,230	31,540	29,790	26,290	24,540	21,040	19,290	16,840	15,720	13,470	12,340	10,090	8,970	6,720	5,590	3,340	2,220
2,980	2,990	104,340	85,590	45,450	41,070	32,320	30,130	26,630	24,880	21,380	19,630	17,060	15,940	13,690	12,560	10,310	9,190	6,940	5,810	3,560	2,440
2,990	3,000	105,580	86,830	46,290	41,920	33,170	30,460	26,960	25,210	21,710	19,960	17,280	16,150	13,900	12,780	10,530	9,400	7,150	6,030	3,780	2,650
3,000	3,020	107,450	88,700	47,560	43,190	34,440	30,970	27,470	25,720	22,220	20,470	17,600	16,480	14,230	13,100	10,850	9,730	7,480	6,350	4,100	2,980
3,020	3,040	109,940	91,190	49,250	44,880	36,130	31,750	28,150	26,400	22,900	21,150	18,040	16,910	14,660	13,540	11,290	10,160	7,910	6,790	4,540	3,410
3,040	3,060	112,430	93,680	50,940	46,570	37,820	33,440	28,820	27,070	23,570	21,820	18,470	17,350	15,100	13,970	11,720	10,600	8,350	7,220	4,970	3,850
3,060	3,080	114,920	96,170	52,630	48,260	39,510	35,130	29,500	27,750	24,250	22,500	19,000	17,780	15,530	14,410	12,160	11,030	8,780	7,660	5,410	4,280
3,080	3,100	117,410	98,660	54,320	49,950	41,200	36,820	30,180	28,430	24,930	23,180	19,680	18,220	15,970	14,840	12,590	11,470	9,220	8,090	5,840	4,720
3,100	3,120	119,900	101,150	56,010	51,640	42,890	38,510	30,850	29,100	25,600	23,850	20,350	18,650	16,400	15,280	13,030	11,900	9,650	8,530	6,280	5,150
3,120	3,140	122,390	103,640	57,700	53,330	44,580	40,200	31,530	29,780	26,280	24,530	21,030	19,280	16,840	15,710	13,460	12,340	10,090	8,960	6,710	5,590
3,140	3,160	124,880	106,130	59,390	55,020	46,270	41,890	33,140	30,450	26,950	25,200	21,700	19,950	17,270	16,150	13,900	12,770	10,520	9,400	7,150	6,020
3,160	3,180	127,370	108,620	61,090	56,710	47,960	43,590	34,840	31,130	27,630	25,880	22,380	20,630	17,710	16,580	14,330	13,210	10,960	9,830	7,580	6,460
3,180	3,200	129,860	111,110	62,900	58,400	49,650	45,280	36,530	32,150	28,310	26,560	23,060	21,310	18,140	17,020	14,770	13,640	11,390	10,270	8,020	6,890
3,200	3,220	132,350	113,600	65,310	60,090	51,340	46,970	38,220	33,840	28,980	27,230	23,730	21,980	18,580	17,450	15,200	14,080	11,830	10,700	8,450	7,330
3,220	3,240	134,840	116,090	67,730	61,780	53,030	48,660	39,910	35,530	29,660	27,910	24,410	22,660	19,160	17,890	15,640	14,510	12,260	11,140	8,890	7,760
3,240	3,260	137,330	118,580	70,140	63,890	54,720	50,350	41,600	37,220	30,340	28,590	25,090	23,340	19,840	18,320	16,070	14,950	12,700	11,570	9,320	8,200
3,260	3,280	139,820	121,070	72,560	66,310	56,410	52,040	43,290	38,910	31,010	29,260	25,760	24,010	20,510	18,760	16,510	15,380	13,130	12,010	9,760	8,630
3,280	3,300	142,310	123,560	74,970	68,720	58,100	53,730	44,980	40,600	31,850	29,940	26,440	24,690	21,190	19,440	16,940	15,820	13,570	12,440	10,190	9,070
3,300	3,320	144,800	126,050	77,390	71,140	59,790	55,420	46,670	42,290	33,540	30,610	27,110	25,360	21,860	20,110	17,380	16,250	14,000	12,880	10,630	9,500

(단위 : 원)

월급여액(천원) [비과세 및 학자금제외]		공 제 대 상 가 족 의 수																			
		1	2	3		4		5		6		7		8		9		10		11	
이상	미만			일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀
3,320	3,340	147,290	128,540	79,800	73,550	61,480	57,110	48,360	43,980	35,230	31,290	27,790	26,040	22,540	20,790	17,810	16,690	14,440	13,310	11,060	9,940
3,340	3,360	149,780	131,030	82,090	75,840	63,340	58,710	49,960	45,590	36,840	32,460	28,430	26,680	23,180	21,430	18,220	17,100	14,850	13,720	11,470	10,350
3,360	3,380	152,270	133,520	84,360	78,110	65,610	60,300	51,550	47,170	38,420	34,050	29,070	27,320	23,820	22,070	18,630	17,500	15,250	14,130	11,880	10,750
3,380	3,400	154,760	136,010	86,620	80,370	67,870	61,880	53,130	48,760	40,010	35,630	29,700	27,950	24,450	22,700	19,200	17,910	15,660	14,540	12,290	11,160
3,400	3,420	157,250	138,500	88,890	82,640	70,140	63,890	54,720	50,340	41,590	37,220	30,330	28,580	25,080	23,330	19,830	18,320	16,070	14,950	12,700	11,570
3,420	3,440	159,740	140,990	91,150	84,900	72,400	66,150	56,300	51,930	43,180	38,800	30,970	29,220	25,720	23,970	20,470	18,730	16,480	15,350	13,100	11,980
3,440	3,460	162,230	143,480	93,420	87,170	74,670	68,420	57,890	53,510	44,760	40,390	31,640	29,850	26,350	24,600	21,100	19,350	16,890	15,760	13,510	12,390
3,460	3,480	164,720	145,970	95,680	89,430	76,930	70,680	59,480	55,100	46,350	41,980	33,230	30,490	26,990	25,240	21,740	19,990	17,290	16,170	13,920	12,790
3,480	3,500	167,210	148,460	97,950	91,700	79,200	72,950	61,060	56,690	47,940	43,560	34,810	31,120	27,620	25,870	22,370	20,620	17,700	16,580	14,330	13,200
3,500	3,520	169,700	150,950	100,210	93,960	81,460	75,210	62,710	58,270	49,520	45,150	36,400	32,020	28,260	26,510	23,010	21,260	18,110	16,980	14,730	13,610
3,520	3,540	172,190	153,440	102,480	96,230	83,730	77,480	64,980	59,860	51,110	46,730	37,980	33,610	28,890	27,140	23,640	21,890	18,520	17,390	15,140	14,020
3,540	3,560	174,680	155,930	104,740	98,490	85,990	79,740	67,240	61,440	52,690	48,320	39,570	35,190	29,520	27,770	24,270	22,520	19,020	17,800	15,550	14,420
3,560	3,580	177,170	158,420	107,010	100,760	88,260	82,010	69,510	63,260	54,280	49,900	41,150	36,780	30,160	28,410	24,910	23,160	19,660	18,210	15,960	14,830
3,580	3,600	179,660	160,910	109,270	103,020	90,520	84,270	71,770	65,520	55,860	51,490	42,740	38,360	30,790	29,040	25,540	23,790	20,290	18,610	16,360	15,240
3,600	3,620	182,220	163,470	111,600	105,350	92,850	86,600	74,100	67,850	57,500	53,120	44,370	40,000	31,450	29,700	26,200	24,450	20,950	19,200	16,780	15,660
3,620	3,640	184,840	166,090	114,000	107,750	95,250	89,000	76,500	70,250	59,180	54,800	46,050	41,680	32,930	30,370	26,870	25,120	21,620	19,870	17,220	16,090
3,640	3,660	187,470	168,720	116,400	110,150	97,650	91,400	78,900	72,650	60,860	56,480	47,730	43,360	34,610	31,040	27,540	25,790	22,290	20,540	17,650	16,520
3,660	3,680	190,090	171,340	118,800	112,550	100,050	93,800	81,300	75,050	62,550	58,160	49,410	45,040	36,290	31,910	28,210	26,460	22,960	21,210	18,080	16,960
3,680	3,700	192,720	173,970	121,200	114,950	102,450	96,200	83,700	77,450	64,950	59,840	51,090	46,720	37,970	33,590	28,880	27,130	23,630	21,880	18,510	17,390
3,700	3,720	195,340	176,590	123,600	117,350	104,850	98,600	86,100	79,850	67,350	61,520	52,770	48,400	39,650	35,270	29,560	27,810	24,310	22,560	19,060	17,820
3,720	3,740	197,970	179,220	126,000	119,750	107,250	101,000	88,500	82,250	69,750	63,500	54,450	50,080	41,330	36,950	30,230	28,480	24,980	23,230	19,730	18,250
3,740	3,760	200,590	181,840	128,400	122,150	109,650	103,400	90,900	84,650	72,150	65,900	56,130	51,760	43,010	38,630	30,900	29,150	25,650	23,900	20,400	18,680

(단위 : 원)

월급여액(천원) [비과세 및 학자금제외]		공 제 대 상 가 족 의 수																			
		1	2	3		4		5		6		7		8		9		10		11	
이상	미만			일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀
3,760	3,780	203,370	184,620	130,950	124,700	112,200	105,950	93,450	87,200	74,700	68,450	57,920	53,540	44,790	40,420	31,670	29,860	26,360	24,610	21,110	19,360
3,780	3,800	206,140	187,390	133,500	127,250	114,750	108,500	96,000	89,750	77,250	71,000	59,700	55,330	46,580	42,200	33,450	30,580	27,080	25,330	21,830	20,080
3,800	3,820	208,920	190,170	136,050	129,800	117,300	111,050	98,550	92,300	79,800	73,550	61,490	57,110	48,360	43,990	35,240	31,290	27,790	26,040	22,540	20,790
3,820	3,840	211,690	192,940	138,600	132,350	119,850	113,600	101,100	94,850	82,350	76,100	63,600	58,900	50,150	45,770	37,020	32,650	28,510	26,760	23,260	21,510
3,840	3,860	214,470	195,720	141,150	134,900	122,400	116,150	103,650	97,400	84,900	78,650	66,150	60,680	51,930	47,560	38,810	34,430	29,220	27,470	23,970	22,220
3,860	3,880	217,240	198,490	143,700	137,450	124,950	118,700	106,200	99,950	87,450	81,200	68,700	62,470	53,720	49,340	40,590	36,220	29,930	28,180	24,680	22,930
3,880	3,900	220,020	201,270	146,250	140,000	127,500	121,250	108,750	102,500	90,000	83,750	71,250	65,000	55,500	51,130	42,380	38,000	30,650	28,900	25,400	23,650
3,900	3,920	222,790	204,040	148,800	142,550	130,050	123,800	111,300	105,050	92,550	86,300	73,800	67,550	57,290	52,910	44,160	39,790	31,360	29,610	26,110	24,360
3,920	3,940	225,570	206,820	151,350	145,100	132,600	126,350	113,850	107,600	95,100	88,850	76,350	70,100	59,070	54,700	45,950	41,570	32,820	30,330	26,830	25,080
3,940	3,960	228,340	209,590	153,900	147,650	135,150	128,900	116,400	110,150	97,650	91,400	78,900	72,650	60,860	56,480	47,730	43,360	34,610	31,040	27,540	25,790
3,960	3,980	231,120	212,370	156,450	150,200	137,700	131,450	118,950	112,700	100,200	93,950	81,450	75,200	62,700	58,270	49,520	45,140	36,390	32,020	28,250	26,500
3,980	4,000	233,890	215,140	159,000	152,750	140,250	134,000	121,500	115,250	102,750	96,500	84,000	77,750	65,250	60,050	51,300	46,930	38,180	33,800	28,970	27,220
4,000	4,020	236,670	217,920	161,550	155,300	142,800	136,550	124,050	117,800	105,300	99,050	86,550	80,300	67,800	61,840	53,090	48,710	39,960	35,590	29,680	27,930
4,020	4,040	239,440	220,690	164,100	157,850	145,350	139,100	126,600	120,350	107,850	101,600	89,100	82,850	70,350	64,100	54,870	50,500	41,750	37,370	30,400	28,650
4,040	4,060	242,220	223,470	166,650	160,400	147,900	141,650	129,150	122,900	110,400	104,150	91,650	85,400	72,900	66,650	56,660	52,280	43,530	39,160	31,110	29,360
4,060	4,080	244,990	226,240	169,200	162,950	150,450	144,200	131,700	125,450	112,950	106,700	94,200	87,950	75,450	69,200	58,440	54,070	45,320	40,940	32,190	30,070
4,080	4,100	247,770	229,020	171,750	165,500	153,000	146,750	134,250	128,000	115,500	109,250	96,750	90,500	78,000	71,750	60,230	55,850	47,100	42,730	33,980	30,790
4,100	4,120	250,540	231,790	174,300	168,050	155,550	149,300	136,800	130,550	118,050	111,800	99,300	93,050	80,550	74,300	62,010	57,640	48,890	44,510	35,760	31,500
4,120	4,140	253,320	234,570	176,850	170,600	158,100	151,850	139,350	133,100	120,600	114,350	101,850	95,600	83,100	76,850	64,350	59,420	50,670	46,300	37,550	33,170
4,140	4,160	256,090	237,340	179,400	173,150	160,650	154,400	141,900	135,650	123,150	116,900	104,400	98,150	85,650	79,400	66,900	61,210	52,460	48,080	39,330	34,960
4,160	4,180	258,870	240,120	181,950	175,700	163,200	156,950	144,450	138,200	125,700	119,450	106,950	100,700	88,200	81,950	69,450	63,200	54,240	49,870	41,120	36,740
4,180	4,200	261,640	242,890	184,500	178,250	165,750	159,500	147,000	140,750	128,250	122,000	109,500	103,250	90,750	84,500	72,000	65,750	56,030	51,650	42,900	38,530

(단위 : 원)

월급여액(천원) [비과세 및 학자금제외]		공 제 대 상 가 족 의 수																			
		1	2	3		4		5		6		7		8		9		10		11	
이상	미만			일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀
4,200	4,220	264,420	245,670	187,050	180,800	168,300	162,050	149,550	143,300	130,800	124,550	112,050	105,800	93,300	87,050	74,550	68,300	57,810	53,440	44,690	40,310
4,220	4,240	267,190	248,440	189,600	183,350	170,850	164,600	152,100	145,850	133,350	127,100	114,600	108,350	95,850	89,600	77,100	70,850	59,600	55,220	46,470	42,100
4,240	4,260	269,970	251,220	192,150	185,900	173,400	167,150	154,650	148,400	135,900	129,650	117,150	110,900	98,400	92,150	79,650	73,400	61,380	57,010	48,260	43,880
4,260	4,280	272,740	253,990	194,700	188,450	175,950	169,700	157,200	150,950	138,450	132,200	119,700	113,450	100,950	94,700	82,200	75,950	63,450	58,790	50,040	45,670
4,280	4,300	275,520	256,770	197,250	191,000	178,500	172,250	159,750	153,500	141,000	134,750	122,250	116,000	103,500	97,250	84,750	78,500	66,000	60,580	51,830	47,450
4,300	4,320	278,290	259,540	199,800	193,550	181,050	174,800	162,300	156,050	143,550	137,300	124,800	118,550	106,050	99,800	87,300	81,050	68,550	62,360	53,610	49,240
4,320	4,340	281,070	262,320	202,350	196,100	183,600	177,350	164,850	158,600	146,100	139,850	127,350	121,100	108,600	102,350	89,850	83,600	71,100	64,850	55,400	51,020
4,340	4,360	283,840	265,090	204,900	198,650	186,150	179,900	167,400	161,150	148,650	142,400	129,900	123,650	111,150	104,900	92,400	86,150	73,650	67,400	57,180	52,810
4,360	4,380	286,620	267,870	207,450	201,200	188,700	182,450	169,950	163,700	151,200	144,950	132,450	126,200	113,700	107,450	94,950	88,700	76,200	69,950	58,970	54,590
4,380	4,400	289,390	270,640	210,000	203,750	191,250	185,000	172,500	166,250	153,750	147,500	135,000	128,750	116,250	110,000	97,500	91,250	78,750	72,500	60,750	56,380
4,400	4,420	292,170	273,420	212,550	206,300	193,800	187,550	175,050	168,800	156,300	150,050	137,550	131,300	118,800	112,550	100,050	93,800	81,300	75,050	62,550	58,160
4,420	4,440	294,940	276,190	215,100	208,850	196,350	190,100	177,600	171,350	158,850	152,600	140,100	133,850	121,350	115,100	102,600	96,350	83,850	77,600	65,100	59,950
4,440	4,460	297,720	278,970	217,650	211,400	198,900	192,650	180,150	173,900	161,400	155,150	142,650	136,400	123,900	117,650	105,150	98,900	86,400	80,150	67,650	61,730
4,460	4,480	300,490	281,740	220,200	213,950	201,450	195,200	182,700	176,450	163,950	157,700	145,200	138,950	126,450	120,200	107,700	101,450	88,950	82,700	70,200	63,950
4,480	4,500	303,270	284,520	222,750	216,500	204,000	197,750	185,250	179,000	166,500	160,250	147,750	141,500	129,000	122,750	110,250	104,000	91,500	85,250	72,750	66,500
4,500	4,520	306,040	287,290	225,300	219,050	206,550	200,300	187,800	181,550	169,050	162,800	150,300	144,050	131,550	125,300	112,800	106,550	94,050	87,800	75,300	69,050
4,520	4,540	308,820	290,070	227,850	221,600	209,100	202,850	190,350	184,100	171,600	165,350	152,850	146,600	134,100	127,850	115,350	109,100	96,600	90,350	77,850	71,600
4,540	4,560	311,590	292,840	230,400	224,150	211,650	205,400	192,900	186,650	174,150	167,900	155,400	149,150	136,650	130,400	117,900	111,650	99,150	92,900	80,400	74,150
4,560	4,580	314,370	295,620	232,950	226,700	214,200	207,950	195,450	189,200	176,700	170,450	157,950	151,700	139,200	132,950	120,450	114,200	101,700	95,450	82,950	76,700
4,580	4,600	317,140	298,390	235,500	229,250	216,750	210,500	198,000	191,750	179,250	173,000	160,500	154,250	141,750	135,500	123,000	116,750	104,250	98,000	85,500	79,250
4,600	4,620	319,920	301,170	238,050	231,800	219,300	213,050	200,550	194,300	181,800	175,550	163,050	156,800	144,300	138,050	125,550	119,300	106,800	100,550	88,050	81,800
4,620	4,640	322,690	303,940	240,600	234,350	221,850	215,600	203,100	196,850	184,350	178,100	165,600	159,350	146,850	140,600	128,100	121,850	109,350	103,100	90,600	84,350

(단위 : 원)

월급여액(천원) [비과세 및 학자금제외]		공 제 대 상 가 족 의 수																			
		1	2	3		4		5		6		7		8		9		10		11	
이상	미만			일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀
4,640	4,660	325,470	306,720	243,150	236,900	224,400	218,150	205,650	199,400	186,900	180,650	168,150	161,900	149,400	143,150	130,650	124,400	111,900	105,650	93,150	86,900
4,660	4,680	328,240	309,490	245,700	239,450	226,950	220,700	208,200	201,950	189,450	183,200	170,700	164,450	151,950	145,700	133,200	126,950	114,450	108,200	95,700	89,450
4,680	4,700	331,020	312,270	248,250	242,000	229,500	223,250	210,750	204,500	192,000	185,750	173,250	167,000	154,500	148,250	135,750	129,500	117,000	110,750	98,250	92,000
4,700	4,720	333,790	315,040	250,800	244,550	232,050	225,800	213,300	207,050	194,550	188,300	175,800	169,550	157,050	150,800	138,300	132,050	119,550	113,300	100,800	94,550
4,720	4,740	336,570	317,820	253,350	247,100	234,600	228,350	215,850	209,600	197,100	190,850	178,350	172,100	159,600	153,350	140,850	134,600	122,100	115,850	103,350	97,100
4,740	4,760	339,340	320,590	255,900	249,650	237,150	230,900	218,400	212,150	199,650	193,400	180,900	174,650	162,150	155,900	143,400	137,150	124,650	118,400	105,900	99,650
4,760	4,780	342,120	323,370	258,450	252,200	239,700	233,450	220,950	214,700	202,200	195,950	183,450	177,200	164,700	158,450	145,950	139,700	127,200	120,950	108,450	102,200
4,780	4,800	344,890	326,140	261,000	254,750	242,250	236,000	223,500	217,250	204,750	198,500	186,000	179,750	167,250	161,000	148,500	142,250	129,750	123,500	111,000	104,750
4,800	4,820	347,670	328,920	263,550	257,300	244,800	238,550	226,050	219,800	207,300	201,050	188,550	182,300	169,800	163,550	151,050	144,800	132,300	126,050	113,550	107,300
4,820	4,840	350,440	331,690	266,100	259,850	247,350	241,100	228,600	222,350	209,850	203,600	191,100	184,850	172,350	166,100	153,600	147,350	134,850	128,600	116,100	109,850
4,840	4,860	353,220	334,470	268,650	262,400	249,900	243,650	231,150	224,900	212,400	206,150	193,650	187,400	174,900	168,650	156,150	149,900	137,400	131,150	118,650	112,400
4,860	4,880	355,990	337,240	271,200	264,950	252,450	246,200	233,700	227,450	214,950	208,700	196,200	189,950	177,450	171,200	158,700	152,450	139,950	133,700	121,200	114,950
4,880	4,900	358,770	340,020	273,750	267,500	255,000	248,750	236,250	230,000	217,500	211,250	198,750	192,500	180,000	173,750	161,250	155,000	142,500	136,250	123,750	117,500
4,900	4,920	361,540	342,790	276,300	270,050	257,550	251,300	238,800	232,550	220,050	213,800	201,300	195,050	182,550	176,300	163,800	157,550	145,050	138,800	126,300	120,050
4,920	4,940	364,320	345,570	278,850	272,600	260,100	253,850	241,350	235,100	222,600	216,350	203,850	197,600	185,100	178,850	166,350	160,100	147,600	141,350	128,850	122,600
4,940	4,960	367,090	348,340	281,400	275,150	262,650	256,400	243,900	237,650	225,150	218,900	206,400	200,150	187,650	181,400	168,900	162,650	150,150	143,900	131,400	125,150
4,960	4,980	369,870	351,120	283,950	277,700	265,200	258,950	246,450	240,200	227,700	221,450	208,950	202,700	190,200	183,950	171,450	165,200	152,700	146,450	133,950	127,700
4,980	5,000	372,640	353,890	286,500	280,250	267,750	261,500	249,000	242,750	230,250	224,000	211,500	205,250	192,750	186,500	174,000	167,750	155,250	149,000	136,500	130,250
5,000	5,020	375,420	356,670	289,050	282,800	270,300	264,050	251,550	245,300	232,800	226,550	214,050	207,800	195,300	189,050	176,550	170,300	157,800	151,550	139,050	132,800
5,020	5,040	378,190	359,440	291,600	285,350	272,850	266,600	254,100	247,850	235,350	229,100	216,600	210,350	197,850	191,600	179,100	172,850	160,350	154,100	141,600	135,350
5,040	5,060	380,970	362,220	294,150	287,900	275,400	269,150	256,650	250,400	237,900	231,650	219,150	212,900	200,400	194,150	181,650	175,400	162,900	156,650	144,150	137,900
5,060	5,080	383,740	364,990	296,700	290,450	277,950	271,700	259,200	252,950	240,450	234,200	221,700	215,450	202,950	196,700	184,200	177,950	165,450	159,200	146,700	140,450

(단위 : 원)

월급여액(천원) [비과세 및 학자금제외]		공 제 대 상 가 족 의 수																			
		1	2	3		4		5		6		7		8		9		10		11	
이상	미만			일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀
5,080	5,100	386,520	367,770	299,250	293,000	280,500	274,250	261,750	255,500	243,000	236,750	224,250	218,000	205,500	199,250	186,750	180,500	168,000	161,750	149,250	143,000
5,100	5,120	389,290	370,540	301,800	295,550	283,050	276,800	264,300	258,050	245,550	239,300	226,800	220,550	208,050	201,800	189,300	183,050	170,550	164,300	151,800	145,550
5,120	5,140	392,070	373,320	304,350	298,100	285,600	279,350	266,850	260,600	248,100	241,850	229,350	223,100	210,600	204,350	191,850	185,600	173,100	166,850	154,350	148,100
5,140	5,160	394,840	376,090	306,900	300,650	288,150	281,900	269,400	263,150	250,650	244,400	231,900	225,650	213,150	206,900	194,400	188,150	175,650	169,400	156,900	150,650
5,160	5,180	397,620	378,870	309,450	303,200	290,700	284,450	271,950	265,700	253,200	246,950	234,450	228,200	215,700	209,450	196,950	190,700	178,200	171,950	159,450	153,200
5,180	5,200	400,390	381,640	312,000	305,750	293,250	287,000	274,500	268,250	255,750	249,500	237,000	230,750	218,250	212,000	199,500	193,250	180,750	174,500	162,000	155,750
5,200	5,220	403,170	384,420	314,550	308,300	295,800	289,550	277,050	270,800	258,300	252,050	239,550	233,300	220,800	214,550	202,050	195,800	183,300	177,050	164,550	158,300
5,220	5,240	405,940	387,190	317,100	310,850	298,350	292,100	279,600	273,350	260,850	254,600	242,100	235,850	223,350	217,100	204,600	198,350	185,850	179,600	167,100	160,850
5,240	5,260	408,720	389,970	319,650	313,400	300,900	294,650	282,150	275,900	263,400	257,150	244,650	238,400	225,900	219,650	207,150	200,900	188,400	182,150	169,650	163,400
5,260	5,280	411,490	392,740	322,200	315,950	303,450	297,200	284,700	278,450	265,950	259,700	247,200	240,950	228,450	222,200	209,700	203,450	190,950	184,700	172,200	165,950
5,280	5,300	414,270	395,520	324,750	318,500	306,000	299,750	287,250	281,000	268,500	262,250	249,750	243,500	231,000	224,750	212,250	206,000	193,500	187,250	174,750	168,500
5,300	5,320	417,040	398,290	327,300	321,050	308,550	302,300	289,800	283,550	271,050	264,800	252,300	246,050	233,550	227,300	214,800	208,550	196,050	189,800	177,300	171,050
5,320	5,340	419,820	401,070	329,850	323,600	311,100	304,850	292,350	286,100	273,600	267,350	254,850	248,600	236,100	229,850	217,350	211,100	198,600	192,350	179,850	173,600
5,340	5,360	422,590	403,840	332,400	326,150	313,650	307,400	294,900	288,650	276,150	269,900	257,400	251,150	238,650	232,400	219,900	213,650	201,150	194,900	182,400	176,150
5,360	5,380	425,370	406,620	334,950	328,700	316,200	309,950	297,450	291,200	278,700	272,450	259,950	253,700	241,200	234,950	222,450	216,200	203,700	197,450	184,950	178,700
5,380	5,400	428,140	409,390	337,500	331,250	318,750	312,500	300,000	293,750	281,250	275,000	262,500	256,250	243,750	237,500	225,000	218,750	206,250	200,000	187,500	181,250
5,400	5,420	430,920	412,170	340,050	333,800	321,300	315,050	302,550	296,300	283,800	277,550	265,050	258,800	246,300	240,050	227,550	221,300	208,800	202,550	190,050	183,800
5,420	5,440	433,690	414,940	342,600	336,350	323,850	317,600	305,100	298,850	286,350	280,100	267,600	261,350	248,850	242,600	230,100	223,850	211,350	205,100	192,600	186,350
5,440	5,460	436,470	417,720	345,150	338,900	326,400	320,150	307,650	301,400	288,900	282,650	270,150	263,900	251,400	245,150	232,650	226,400	213,900	207,650	195,150	188,900
5,460	5,480	439,240	420,490	347,700	341,450	328,950	322,700	310,200	303,950	291,450	285,200	272,700	266,450	253,950	247,700	235,200	228,950	216,450	210,200	197,700	191,450
5,480	5,500	442,020	423,270	350,250	344,000	331,500	325,250	312,750	306,500	294,000	287,750	275,250	269,000	256,500	250,250	237,750	231,500	219,000	212,750	200,250	194,000
5,500	5,520	445,670	426,040	352,800	346,550	334,050	327,800	315,300	309,050	296,550	290,300	277,800	271,550	259,050	252,800	240,300	234,050	221,550	215,300	202,800	196,550

(단위 : 원)

월급여액(천원) [비과세 및 학자금제외]		공 제 대 상 가 족 의 수																			
		1	2	3		4		5		6		7		8		9		10		11	
이상	미만			일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀
5,520	5,540	450,110	428,820	355,350	349,100	336,600	330,350	317,850	311,600	299,100	292,850	280,350	274,100	261,600	255,350	242,850	236,600	224,100	217,850	205,350	199,100
5,540	5,560	454,550	431,590	357,900	351,650	339,150	332,900	320,400	314,150	301,650	295,400	282,900	276,650	264,150	257,900	245,400	239,150	226,650	220,400	207,900	201,650
5,560	5,580	458,990	434,370	360,450	354,200	341,700	335,450	322,950	316,700	304,200	297,950	285,450	279,200	266,700	260,450	247,950	241,700	229,200	222,950	210,450	204,200
5,580	5,600	463,430	437,140	363,000	356,750	344,250	338,000	325,500	319,250	306,750	300,500	288,000	281,750	269,250	263,000	250,500	244,250	231,750	225,500	213,000	206,750
5,600	5,620	467,870	439,920	365,550	359,300	346,800	340,550	328,050	321,800	309,300	303,050	290,550	284,300	271,800	265,550	253,050	246,800	234,300	228,050	215,550	209,300
5,620	5,640	472,310	442,690	368,100	361,850	349,350	343,100	330,600	324,350	311,850	305,600	293,100	286,850	274,350	268,100	255,600	249,350	236,850	230,600	218,100	211,850
5,640	5,660	476,750	446,750	370,650	364,400	351,900	345,650	333,150	326,900	314,400	308,150	295,650	289,400	276,900	270,650	258,150	251,900	239,400	233,150	220,650	214,400
5,660	5,680	481,190	451,190	373,200	366,950	354,450	348,200	335,700	329,450	316,950	310,700	298,200	291,950	279,450	273,200	260,700	254,450	241,950	235,700	223,200	216,950
5,680	5,700	485,630	455,630	375,750	369,500	357,000	350,750	338,250	332,000	319,500	313,250	300,750	294,500	282,000	275,750	263,250	257,000	244,500	238,250	225,750	219,500
5,700	5,720	490,070	460,070	378,300	372,050	359,550	353,300	340,800	334,550	322,050	315,800	303,300	297,050	284,550	278,300	265,800	259,550	247,050	240,800	228,300	222,050
5,720	5,740	494,510	464,510	380,850	374,600	362,100	355,850	343,350	337,100	324,600	318,350	305,850	299,600	287,100	280,850	268,350	262,100	249,600	243,350	230,850	224,600
5,740	5,760	498,950	468,950	383,400	377,150	364,650	358,400	345,900	339,650	327,150	320,900	308,400	302,150	289,650	283,400	270,900	264,650	252,150	245,900	233,400	227,150
5,760	5,780	503,390	473,390	385,950	379,700	367,200	360,950	348,450	342,200	329,700	323,450	310,950	304,700	292,200	285,950	273,450	267,200	254,700	248,450	235,950	229,700
5,780	5,800	507,830	477,830	388,500	382,250	369,750	363,500	351,000	344,750	332,250	326,000	313,500	307,250	294,750	288,500	276,000	269,750	257,250	251,000	238,500	232,250
5,800	5,820	512,270	482,270	391,050	384,800	372,300	366,050	353,550	347,300	334,800	328,550	316,050	309,800	297,300	291,050	278,550	272,300	259,800	253,550	241,050	234,800
5,820	5,840	516,710	486,710	393,600	387,350	374,850	368,600	356,100	349,850	337,350	331,100	318,600	312,350	299,850	293,600	281,100	274,850	262,350	256,100	243,600	237,350
5,840	5,860	521,150	491,150	396,150	389,900	377,400	371,150	358,650	352,400	339,900	333,650	321,150	314,900	302,400	296,150	283,650	277,400	264,900	258,650	246,150	239,900
5,860	5,880	525,590	495,590	398,700	392,450	379,950	373,700	361,200	354,950	342,450	336,200	323,700	317,450	304,950	298,700	286,200	279,950	267,450	261,200	248,700	242,450
5,880	5,900	530,030	500,030	401,250	395,000	382,500	376,250	363,750	357,500	345,000	338,750	326,250	320,000	307,500	301,250	288,750	282,500	270,000	263,750	251,250	245,000
5,900	5,920	534,470	504,470	403,800	397,550	385,050	378,800	366,300	360,050	347,550	341,300	328,800	322,550	310,050	303,800	291,300	285,050	272,550	266,300	253,800	247,550
5,920	5,940	538,910	508,910	406,350	400,100	387,600	381,350	368,850	362,600	350,100	343,850	331,350	325,100	312,600	306,350	293,850	287,600	275,100	268,850	256,350	250,100
5,940	5,960	543,350	513,350	408,900	402,650	390,150	383,900	371,400	365,150	352,650	346,400	333,900	327,650	315,150	308,900	296,400	290,150	277,650	271,400	258,900	252,650

(단위 : 원)

월급여액(천원) [비과세 및 학자금제외]		공 제 대 상 가 족 의 수																			
		1	2	3		4		5		6		7		8		9		10		11	
이상	미만			일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀
5,960	5,980	547,790	517,790	411,450	405,200	392,700	386,450	373,950	367,700	355,200	348,950	336,450	330,200	317,700	311,450	298,950	292,700	280,200	273,950	261,450	255,200
5,980	6,000	552,230	522,230	414,000	407,750	395,250	389,000	376,500	370,250	357,750	351,500	339,000	332,750	320,250	314,000	301,500	295,250	282,750	276,500	264,000	257,750
6,000	6,020	556,670	526,670	416,550	410,300	397,800	391,550	379,050	372,800	360,300	354,050	341,550	335,300	322,800	316,550	304,050	297,800	285,300	279,050	266,550	260,300
6,020	6,040	561,110	531,110	419,100	412,850	400,350	394,100	381,600	375,350	362,850	356,600	344,100	337,850	325,350	319,100	306,600	300,350	287,850	281,600	269,100	262,850
6,040	6,060	565,550	535,550	421,650	415,400	402,900	396,650	384,150	377,900	365,400	359,150	346,650	340,400	327,900	321,650	309,150	302,900	290,400	284,150	271,650	265,400
6,060	6,080	569,990	539,990	424,200	417,950	405,450	399,200	386,700	380,450	367,950	361,700	349,200	342,950	330,450	324,200	311,700	305,450	292,950	286,700	274,200	267,950
6,080	6,100	574,430	544,430	426,750	420,500	408,000	401,750	389,250	383,000	370,500	364,250	351,750	345,500	333,000	326,750	314,250	308,000	295,500	289,250	276,750	270,500
6,100	6,120	578,870	548,870	429,300	423,050	410,550	404,300	391,800	385,550	373,050	366,800	354,300	348,050	335,550	329,300	316,800	310,550	298,050	291,800	279,300	273,050
6,120	6,140	583,310	553,310	431,850	425,600	413,100	406,850	394,350	388,100	375,600	369,350	356,850	350,600	338,100	331,850	319,350	313,100	300,600	294,350	281,850	275,600
6,140	6,160	587,750	557,750	434,400	428,150	415,650	409,400	396,900	390,650	378,150	371,900	359,400	353,150	340,650	334,400	321,900	315,650	303,150	296,900	284,400	278,150
6,160	6,180	592,190	562,190	436,950	430,700	418,200	411,950	399,450	393,200	380,700	374,450	361,950	355,700	343,200	336,950	324,450	318,200	305,700	299,450	286,950	280,700
6,180	6,200	596,630	566,630	439,500	433,250	420,750	414,500	402,000	395,750	383,250	377,000	364,500	358,250	345,750	339,500	327,000	320,750	308,250	302,000	289,500	283,250
6,200	6,220	601,070	571,070	442,050	435,800	423,300	417,050	404,550	398,300	385,800	379,550	367,050	360,800	348,300	342,050	329,550	323,300	310,800	304,550	292,050	285,800
6,220	6,240	605,510	575,510	445,370	438,350	425,850	419,600	407,100	400,850	388,350	382,100	369,600	363,350	350,850	344,600	332,100	325,850	313,350	307,100	294,600	288,350
6,240	6,260	609,950	579,950	449,450	440,900	428,400	422,150	409,650	403,400	390,900	384,650	372,150	365,900	353,400	347,150	334,650	328,400	315,900	309,650	297,150	290,900
6,260	6,280	614,390	584,390	453,530	443,530	430,950	424,700	412,200	405,950	393,450	387,200	374,700	368,450	355,950	349,700	337,200	330,950	318,450	312,200	299,700	293,450
6,280	6,300	618,830	588,830	457,610	447,610	433,500	427,250	414,750	408,500	396,000	389,750	377,250	371,000	358,500	352,250	339,750	333,500	321,000	314,750	302,250	296,000
6,300	6,320	623,270	593,270	461,690	451,690	436,050	429,800	417,300	411,050	398,550	392,300	379,800	373,550	361,050	354,800	342,300	336,050	323,550	317,300	304,800	298,550
6,320	6,340	627,710	597,710	465,770	455,770	438,600	432,350	419,850	413,600	401,100	394,850	382,350	376,100	363,600	357,350	344,850	338,600	326,100	319,850	307,350	301,100
6,340	6,360	632,150	602,150	469,850	459,850	441,150	434,900	422,400	416,150	403,650	397,400	384,900	378,650	366,150	359,900	347,400	341,150	328,650	322,400	309,900	303,650
6,360	6,380	636,590	606,590	473,930	463,930	443,930	437,450	424,950	418,700	406,200	399,950	387,450	381,200	368,700	362,450	349,950	343,700	331,200	324,950	312,450	306,200
6,380	6,400	641,030	611,030	478,010	468,010	448,010	440,000	427,500	421,250	408,750	402,500	390,000	383,750	371,250	365,000	352,500	346,250	333,750	327,500	315,000	308,750

(단위 : 원)

월급여액(천원) [비과세 및 학자금제외]		공 제 대 상 가 족 의 수																			
		1	2	3		4		5		6		7		8		9		10		11	
이상	미만			일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀
6,400	6,420	645,470	615,470	482,090	472,090	452,090	442,550	430,050	423,800	411,300	405,050	392,550	386,300	373,800	367,550	355,050	348,800	336,300	330,050	317,550	311,300
6,420	6,440	649,910	619,910	486,170	476,170	456,170	446,170	432,600	426,350	413,850	407,600	395,100	388,850	376,350	370,100	357,600	351,350	338,850	332,600	320,100	313,850
6,440	6,460	654,350	624,350	490,250	480,250	460,250	450,250	435,150	428,900	416,400	410,150	397,650	391,400	378,900	372,650	360,150	353,900	341,400	335,150	322,650	316,400
6,460	6,480	658,790	628,790	494,330	484,330	464,330	454,330	437,700	431,450	418,950	412,700	400,200	393,950	381,450	375,200	362,700	356,450	343,950	337,700	325,200	318,950
6,480	6,500	663,230	633,230	498,410	488,410	468,410	458,410	440,250	434,000	421,500	415,250	402,750	396,500	384,000	377,750	365,250	359,000	346,500	340,250	327,750	321,500
6,500	6,520	667,670	637,670	502,490	492,490	472,490	462,490	442,800	436,550	424,050	417,800	405,300	399,050	386,550	380,300	367,800	361,550	349,050	342,800	330,300	324,050
6,520	6,540	672,110	642,110	506,570	496,570	476,570	466,570	446,570	439,100	426,600	420,350	407,850	401,600	389,100	382,850	370,350	364,100	351,600	345,350	332,850	326,600
6,540	6,560	676,550	646,550	510,650	500,650	480,650	470,650	450,650	441,650	429,150	422,900	410,400	404,150	391,650	385,400	372,900	366,650	354,150	347,900	335,400	329,150
6,560	6,580	680,990	650,990	514,730	504,730	484,730	474,730	454,730	444,730	431,700	425,450	412,950	406,700	394,200	387,950	375,450	369,200	356,700	350,450	337,950	331,700
6,580	6,600	685,430	655,430	518,810	508,810	488,810	478,810	458,810	448,810	434,250	428,000	415,500	409,250	396,750	390,500	378,000	371,750	359,250	353,000	340,500	334,250
6,600	6,620	689,870	659,870	522,890	512,890	492,890	482,890	462,890	452,890	436,800	430,550	418,050	411,800	399,300	393,050	380,550	374,300	361,800	355,550	343,050	336,800
6,620	6,640	694,310	664,310	526,970	516,970	496,970	486,970	466,970	456,970	439,350	433,100	420,600	414,350	401,850	395,600	383,100	376,850	364,350	358,100	345,600	339,350
6,640	6,660	698,750	668,750	531,050	521,050	501,050	491,050	471,050	461,050	441,900	435,650	423,150	416,900	404,400	398,150	385,650	379,400	366,900	360,650	348,150	341,900
6,660	6,680	703,190	673,190	535,130	525,130	505,130	495,130	475,130	465,130	445,130	438,200	425,700	419,450	406,950	400,700	388,200	381,950	369,450	363,200	350,700	344,450
6,680	6,700	707,630	677,630	539,210	529,210	509,210	499,210	479,210	469,210	449,210	440,750	428,250	422,000	409,500	403,250	390,750	384,500	372,000	365,750	353,250	347,000
6,700	6,720	712,070	682,070	543,290	533,290	513,290	503,290	483,290	473,290	453,290	443,300	430,800	424,550	412,050	405,800	393,300	387,050	374,550	368,300	355,800	349,550
6,720	6,740	716,510	686,510	547,370	537,370	517,370	507,370	487,370	477,370	457,370	447,370	433,350	427,100	414,600	408,350	395,850	389,600	377,100	370,850	358,350	352,100
6,740	6,760	720,950	690,950	551,450	541,450	521,450	511,450	491,450	481,450	461,450	451,450	435,900	429,650	417,150	410,900	398,400	392,150	379,650	373,400	360,900	354,650
6,760	6,780	725,390	695,390	555,530	545,530	525,530	515,530	495,530	485,530	465,530	455,530	438,450	432,200	419,700	413,450	400,950	394,700	382,200	375,950	363,450	357,200
6,780	6,800	729,830	699,830	559,610	549,610	529,610	519,610	499,610	489,610	469,610	459,610	441,000	434,750	422,250	416,000	403,500	397,250	384,750	378,500	366,000	359,750
6,800	6,820	734,270	704,270	563,690	553,690	533,690	523,690	503,690	493,690	473,690	463,690	443,690	437,300	424,800	418,550	406,050	399,800	387,300	381,050	368,550	362,300
6,820	6,840	738,710	708,710	567,770	557,770	537,770	527,770	507,770	497,770	477,770	467,770	447,770	439,850	427,350	421,100	408,600	402,350	389,850	383,600	371,100	364,850

(단위 : 원)

월급여액(천원) [비과세 및 학자금제외]		공 제 대 상 가 족 의 수																			
		1	2	3		4		5		6		7		8		9		10		11	
이상	미만			일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀
6,840	6,860	743,150	713,150	571,850	561,850	541,850	531,850	511,850	501,850	481,850	471,850	451,850	442,400	429,900	423,650	411,150	404,900	392,400	386,150	373,650	367,400
6,860	6,880	747,590	717,590	575,930	565,930	545,930	535,930	515,930	505,930	485,930	475,930	455,930	445,930	432,450	426,200	413,700	407,450	394,950	388,700	376,200	369,950
6,880	6,900	752,030	722,030	580,010	570,010	550,010	540,010	520,010	510,010	490,010	480,010	460,010	450,010	435,000	428,750	416,250	410,000	397,500	391,250	378,750	372,500
6,900	6,920	756,470	726,470	584,090	574,090	554,090	544,090	524,090	514,090	494,090	484,090	464,090	454,090	437,550	431,300	418,800	412,550	400,050	393,800	381,300	375,050
6,920	6,940	760,910	730,910	588,170	578,170	558,170	548,170	528,170	518,170	498,170	488,170	468,170	458,170	440,100	433,850	421,350	415,100	402,600	396,350	383,850	377,600
6,940	6,960	765,350	735,350	592,250	582,250	562,250	552,250	532,250	522,250	502,250	492,250	472,250	462,250	442,650	436,400	423,900	417,650	405,150	398,900	386,400	380,150
6,960	6,980	769,790	739,790	596,330	586,330	566,330	556,330	536,330	526,330	506,330	496,330	476,330	466,330	446,330	438,950	426,450	420,200	407,700	401,450	388,950	382,700
6,980	7,000	774,230	744,230	600,410	590,410	570,410	560,410	540,410	530,410	510,410	500,410	480,410	470,410	450,410	441,500	429,000	422,750	410,250	404,000	391,500	385,250
7,000	7,020	778,670	748,670	604,490	594,490	574,490	564,490	544,490	534,490	514,490	504,490	484,490	474,490	454,490	444,490	431,550	425,300	412,800	406,550	394,050	387,800
7,020	7,040	783,110	753,110	608,570	598,570	578,570	568,570	548,570	538,570	518,570	508,570	488,570	478,570	458,570	448,570	434,100	427,850	415,350	409,100	396,600	390,350
7,040	7,060	787,550	757,550	612,650	602,650	582,650	572,650	552,650	542,650	522,650	512,650	492,650	482,650	462,650	452,650	436,650	430,400	417,900	411,650	399,150	392,900
7,060	7,080	791,990	761,990	616,730	606,730	586,730	576,730	556,730	546,730	526,730	516,730	496,730	486,730	466,730	456,730	439,200	432,950	420,450	414,200	401,700	395,450
7,080	7,100	796,430	766,430	620,810	610,810	590,810	580,810	560,810	550,810	530,810	520,810	500,810	490,810	470,810	460,810	441,750	435,500	423,000	416,750	404,250	398,000
7,100	7,120	800,870	770,870	624,890	614,890	594,890	584,890	564,890	554,890	534,890	524,890	504,890	494,890	474,890	464,890	444,890	438,050	425,550	419,300	406,800	400,550
7,120	7,140	805,310	775,310	628,970	618,970	598,970	588,970	568,970	558,970	538,970	528,970	508,970	498,970	478,970	468,970	448,970	440,600	428,100	421,850	409,350	403,100
7,140	7,160	809,750	779,750	633,050	623,050	603,050	593,050	573,050	563,050	543,050	533,050	513,050	503,050	483,050	473,050	453,050	443,150	430,650	424,400	411,900	405,650
7,160	7,180	814,190	784,190	637,130	627,130	607,130	597,130	577,130	567,130	547,130	537,130	517,130	507,130	487,130	477,130	457,130	447,130	433,200	426,950	414,450	408,200
7,180	7,200	818,630	788,630	641,210	631,210	611,210	601,210	581,210	571,210	551,210	541,210	521,210	511,210	491,210	481,210	461,210	451,210	435,750	429,500	417,000	410,750
7,200	7,220	823,070	793,070	645,290	635,290	615,290	605,290	585,290	575,290	555,290	545,290	525,290	515,290	495,290	485,290	465,290	455,290	438,300	432,050	419,550	413,300
7,220	7,240	827,510	797,510	649,370	639,370	619,370	609,370	589,370	579,370	559,370	549,370	529,370	519,370	499,370	489,370	469,370	459,370	440,850	434,600	422,100	415,850
7,240	7,260	831,950	801,950	653,450	643,450	623,450	613,450	593,450	583,450	563,450	553,450	533,450	523,450	503,450	493,450	473,450	463,450	443,450	437,150	424,650	418,400
7,260	7,280	836,390	806,390	657,530	647,530	627,530	617,530	597,530	587,530	567,530	557,530	537,530	527,530	507,530	497,530	477,530	467,530	447,530	439,700	427,200	420,950

(단위 : 원)

월급여액(천원) [비과세 및 학자금제외]		공 제 대 상 가 족 의 수																			
		1	2	3		4		5		6		7		8		9		10		11	
이상	미만			일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀
7,280	7,300	840,830	810,830	661,610	651,610	631,610	621,610	601,610	591,610	571,610	561,610	541,610	531,610	511,610	501,610	481,610	471,610	451,610	442,250	429,750	423,500
7,300	7,320	845,270	815,270	665,690	655,690	635,690	625,690	605,690	595,690	575,690	565,690	545,690	535,690	515,690	505,690	485,690	475,690	455,690	445,690	432,300	426,050
7,320	7,340	849,710	819,710	669,770	659,770	639,770	629,770	609,770	599,770	579,770	569,770	549,770	539,770	519,770	509,770	489,770	479,770	459,770	449,770	434,850	428,600
7,340	7,360	854,150	824,150	673,850	663,850	643,850	633,850	613,850	603,850	583,850	573,850	553,850	543,850	523,850	513,850	493,850	483,850	463,850	453,850	437,400	431,150
7,360	7,380	858,590	828,590	677,930	667,930	647,930	637,930	617,930	607,930	587,930	577,930	557,930	547,930	527,930	517,930	497,930	487,930	467,930	457,930	439,950	433,700
7,380	7,400	863,030	833,030	682,010	672,010	652,010	642,010	622,010	612,010	592,010	582,010	562,010	552,010	532,010	522,010	502,010	492,010	472,010	462,010	442,500	436,250
7,400	7,420	867,470	837,470	686,090	676,090	656,090	646,090	626,090	616,090	596,090	586,090	566,090	556,090	536,090	526,090	506,090	496,090	476,090	466,090	446,090	438,800
7,420	7,440	871,910	841,910	690,170	680,170	660,170	650,170	630,170	620,170	600,170	590,170	570,170	560,170	540,170	530,170	510,170	500,170	480,170	470,170	450,170	441,350
7,440	7,460	876,350	846,350	694,250	684,250	664,250	654,250	634,250	624,250	604,250	594,250	574,250	564,250	544,250	534,250	514,250	504,250	484,250	474,250	454,250	444,250
7,460	7,480	880,790	850,790	698,330	688,330	668,330	658,330	638,330	628,330	608,330	598,330	578,330	568,330	548,330	538,330	518,330	508,330	488,330	478,330	458,330	448,330
7,480	7,500	885,230	855,230	702,410	692,410	672,410	662,410	642,410	632,410	612,410	602,410	582,410	572,410	552,410	542,410	522,410	512,410	492,410	482,410	462,410	452,410
7,500	7,520	889,670	859,670	706,490	696,490	676,490	666,490	646,490	636,490	616,490	606,490	586,490	576,490	556,490	546,490	526,490	516,490	496,490	486,490	466,490	456,490
7,520	7,540	894,110	864,110	710,570	700,570	680,570	670,570	650,570	640,570	620,570	610,570	590,570	580,570	560,570	550,570	530,570	520,570	500,570	490,570	470,570	460,570
7,540	7,560	898,550	868,550	714,650	704,650	684,650	674,650	654,650	644,650	624,650	614,650	594,650	584,650	564,650	554,650	534,650	524,650	504,650	494,650	474,650	464,650
7,560	7,580	902,990	872,990	718,730	708,730	688,730	678,730	658,730	648,730	628,730	618,730	598,730	588,730	568,730	558,730	538,730	528,730	508,730	498,730	478,730	468,730
7,580	7,600	907,430	877,430	722,810	712,810	692,810	682,810	662,810	652,810	632,810	622,810	602,810	592,810	572,810	562,810	542,810	532,810	512,810	502,810	482,810	472,810
7,600	7,620	911,870	881,870	726,890	716,890	696,890	686,890	666,890	656,890	636,890	626,890	606,890	596,890	576,890	566,890	546,890	536,890	516,890	506,890	486,890	476,890
7,620	7,640	916,310	886,310	730,970	720,970	700,970	690,970	670,970	660,970	640,970	630,970	610,970	600,970	580,970	570,970	550,970	540,970	520,970	510,970	490,970	480,970
7,640	7,660	920,750	890,750	735,050	725,050	705,050	695,050	675,050	665,050	645,050	635,050	615,050	605,050	585,050	575,050	555,050	545,050	525,050	515,050	495,050	485,050
7,660	7,680	925,190	895,190	739,130	729,130	709,130	699,130	679,130	669,130	649,130	639,130	619,130	609,130	589,130	579,130	559,130	549,130	529,130	519,130	499,130	489,130
7,680	7,700	929,630	899,630	743,210	733,210	713,210	703,210	683,210	673,210	653,210	643,210	623,210	613,210	593,210	583,210	563,210	553,210	533,210	523,210	503,210	493,210
7,700	7,720	934,070	904,070	747,290	737,290	717,290	707,290	687,290	677,290	657,290	647,290	627,290	617,290	597,290	587,290	567,290	557,290	537,290	527,290	507,290	497,290

(단위 : 원)

월급여액(천원) [비과세 및 학자금제외]		공 제 대 상 가 족 의 수																			
		1	2	3		4		5		6		7		8		9		10		11	
이상	미만			일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀
7,720	7,740	938,510	908,510	751,370	741,370	721,370	711,370	691,370	681,370	661,370	651,370	631,370	621,370	601,370	591,370	571,370	561,370	541,370	531,370	511,370	501,370
7,740	7,760	942,950	912,950	755,450	745,450	725,450	715,450	695,450	685,450	665,450	655,450	635,450	625,450	605,450	595,450	575,450	565,450	545,450	535,450	515,450	505,450
7,760	7,780	947,390	917,390	759,530	749,530	729,530	719,530	699,530	689,530	669,530	659,530	639,530	629,530	609,530	599,530	579,530	569,530	549,530	539,530	519,530	509,530
7,780	7,800	951,830	921,830	763,610	753,610	733,610	723,610	703,610	693,610	673,610	663,610	643,610	633,610	613,610	603,610	583,610	573,610	553,610	543,610	523,610	513,610
7,800	7,820	956,270	926,270	767,690	757,690	737,690	727,690	707,690	697,690	677,690	667,690	647,690	637,690	617,690	607,690	587,690	577,690	557,690	547,690	527,690	517,690
7,820	7,840	960,710	930,710	771,770	761,770	741,770	731,770	711,770	701,770	681,770	671,770	651,770	641,770	621,770	611,770	591,770	581,770	561,770	551,770	531,770	521,770
7,840	7,860	965,150	935,150	775,850	765,850	745,850	735,850	715,850	705,850	685,850	675,850	655,850	645,850	625,850	615,850	595,850	585,850	565,850	555,850	535,850	525,850
7,860	7,880	969,590	939,590	779,930	769,930	749,930	739,930	719,930	709,930	689,930	679,930	659,930	649,930	629,930	619,930	599,930	589,930	569,930	559,930	539,930	529,930
7,880	7,900	974,030	944,030	784,010	774,010	754,010	744,010	724,010	714,010	694,010	684,010	664,010	654,010	634,010	624,010	604,010	594,010	574,010	564,010	544,010	534,010
7,900	7,920	978,470	948,470	788,090	778,090	758,090	748,090	728,090	718,090	698,090	688,090	668,090	658,090	638,090	628,090	608,090	598,090	578,090	568,090	548,090	538,090
7,920	7,940	982,910	952,910	792,170	782,170	762,170	752,170	732,170	722,170	702,170	692,170	672,170	662,170	642,170	632,170	612,170	602,170	582,170	572,170	552,170	542,170
7,940	7,960	987,350	957,350	796,250	786,250	766,250	756,250	736,250	726,250	706,250	696,250	676,250	666,250	646,250	636,250	616,250	606,250	586,250	576,250	556,250	546,250
7,960	7,980	991,790	961,790	800,330	790,330	770,330	760,330	740,330	730,330	710,330	700,330	680,330	670,330	650,330	640,330	620,330	610,330	590,330	580,330	560,330	550,330
7,980	8,000	996,230	966,230	804,410	794,410	774,410	764,410	744,410	734,410	714,410	704,410	684,410	674,410	654,410	644,410	624,410	614,410	594,410	584,410	564,410	554,410
8,000	8,020	1,000,670	970,670	808,490	798,490	778,490	768,490	748,490	738,490	718,490	708,490	688,490	678,490	658,490	648,490	628,490	618,490	598,490	588,490	568,490	558,490
8,020	8,040	1,005,110	975,110	812,570	802,570	782,570	772,570	752,570	742,570	722,570	712,570	692,570	682,570	662,570	652,570	632,570	622,570	602,570	592,570	572,570	562,570
8,040	8,060	1,009,550	979,550	816,650	806,650	786,650	776,650	756,650	746,650	726,650	716,650	696,650	686,650	666,650	656,650	636,650	626,650	606,650	596,650	576,650	566,650
8,060	8,080	1,013,990	983,990	820,730	810,730	790,730	780,730	760,730	750,730	730,730	720,730	700,730	690,730	670,730	660,730	640,730	630,730	610,730	600,730	580,730	570,730
8,080	8,100	1,018,430	988,430	824,810	814,810	794,810	784,810	764,810	754,810	734,810	724,810	704,810	694,810	674,810	664,810	644,810	634,810	614,810	604,810	584,810	574,810
8,100	8,120	1,022,870	992,870	828,890	818,890	798,890	788,890	768,890	758,890	738,890	728,890	708,890	698,890	678,890	668,890	648,890	638,890	618,890	608,890	588,890	578,890
8,120	8,140	1,027,310	997,310	832,970	822,970	802,970	792,970	772,970	762,970	742,970	732,970	712,970	702,970	682,970	672,970	652,970	642,970	622,970	612,970	592,970	582,970
8,140	8,160	1,031,750	1,001,750	837,050	827,050	807,050	797,050	777,050	767,050	747,050	737,050	717,050	707,050	687,050	677,050	657,050	647,050	627,050	617,050	597,050	587,050

(단위 : 원)

월급여액(천원) [비과세 및 학자금제외]		공 제 대 상 가 족 의 수																			
		1	2	3		4		5		6		7		8		9		10		11	
이상	미만			일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀
8,160	8,180	1,036,190	1,006,190	841,130	831,130	811,130	801,130	781,130	771,130	751,130	741,130	721,130	711,130	691,130	681,130	661,130	651,130	631,130	621,130	601,130	591,130
8,180	8,200	1,040,630	1,010,630	845,210	835,210	815,210	805,210	785,210	775,210	755,210	745,210	725,210	715,210	695,210	685,210	665,210	655,210	635,210	625,210	605,210	595,210
8,200	8,220	1,045,070	1,015,070	849,290	839,290	819,290	809,290	789,290	779,290	759,290	749,290	729,290	719,290	699,290	689,290	669,290	659,290	639,290	629,290	609,290	599,290
8,220	8,240	1,049,510	1,019,510	853,370	843,370	823,370	813,370	793,370	783,370	763,370	753,370	733,370	723,370	703,370	693,370	673,370	663,370	643,370	633,370	613,370	603,370
8,240	8,260	1,053,950	1,023,950	857,450	847,450	827,450	817,450	797,450	787,450	767,450	757,450	737,450	727,450	707,450	697,450	677,450	667,450	647,450	637,450	617,450	607,450
8,260	8,280	1,058,390	1,028,390	861,530	851,530	831,530	821,530	801,530	791,530	771,530	761,530	741,530	731,530	711,530	701,530	681,530	671,530	651,530	641,530	621,530	611,530
8,280	8,300	1,062,830	1,032,830	865,610	855,610	835,610	825,610	805,610	795,610	775,610	765,610	745,610	735,610	715,610	705,610	685,610	675,610	655,610	645,610	625,610	615,610
8,300	8,320	1,067,270	1,037,270	869,690	859,690	839,690	829,690	809,690	799,690	779,690	769,690	749,690	739,690	719,690	709,690	689,690	679,690	659,690	649,690	629,690	619,690
8,320	8,340	1,071,710	1,041,710	873,770	863,770	843,770	833,770	813,770	803,770	783,770	773,770	753,770	743,770	723,770	713,770	693,770	683,770	663,770	653,770	633,770	623,770
8,340	8,360	1,076,150	1,046,150	877,850	867,850	847,850	837,850	817,850	807,850	787,850	777,850	757,850	747,850	727,850	717,850	697,850	687,850	667,850	657,850	637,850	627,850
8,360	8,380	1,080,590	1,050,590	881,930	871,930	851,930	841,930	821,930	811,930	791,930	781,930	761,930	751,930	731,930	721,930	701,930	691,930	671,930	661,930	641,930	631,930
8,380	8,400	1,085,030	1,055,030	886,010	876,010	856,010	846,010	826,010	816,010	796,010	786,010	766,010	756,010	736,010	726,010	706,010	696,010	676,010	666,010	646,010	636,010
8,400	8,420	1,089,470	1,059,470	890,090	880,090	860,090	850,090	830,090	820,090	800,090	790,090	770,090	760,090	740,090	730,090	710,090	700,090	680,090	670,090	650,090	640,090
8,420	8,440	1,093,910	1,063,910	894,170	884,170	864,170	854,170	834,170	824,170	804,170	794,170	774,170	764,170	744,170	734,170	714,170	704,170	684,170	674,170	654,170	644,170
8,440	8,460	1,098,350	1,068,350	898,250	888,250	868,250	858,250	838,250	828,250	808,250	798,250	778,250	768,250	748,250	738,250	718,250	708,250	688,250	678,250	658,250	648,250
8,460	8,480	1,102,790	1,072,790	902,330	892,330	872,330	862,330	842,330	832,330	812,330	802,330	782,330	772,330	752,330	742,330	722,330	712,330	692,330	682,330	662,330	652,330
8,480	8,500	1,107,230	1,077,230	906,410	896,410	876,410	866,410	846,410	836,410	816,410	806,410	786,410	776,410	756,410	746,410	726,410	716,410	696,410	686,410	666,410	656,410
8,500	8,520	1,111,670	1,081,670	910,490	900,490	880,490	870,490	850,490	840,490	820,490	810,490	790,490	780,490	760,490	750,490	730,490	720,490	700,490	690,490	670,490	660,490
8,520	8,540	1,116,110	1,086,110	914,570	904,570	884,570	874,570	854,570	844,570	824,570	814,570	794,570	784,570	764,570	754,570	734,570	724,570	704,570	694,570	674,570	664,570
8,540	8,560	1,120,550	1,090,550	918,650	908,650	888,650	878,650	858,650	848,650	828,650	818,650	798,650	788,650	768,650	758,650	738,650	728,650	708,650	698,650	678,650	668,650
8,560	8,580	1,124,990	1,094,990	922,730	912,730	892,730	882,730	862,730	852,730	832,730	822,730	802,730	792,730	772,730	762,730	742,730	732,730	712,730	702,730	682,730	672,730
8,580	8,600	1,129,430	1,099,430	926,810	916,810	896,810	886,810	866,810	856,810	836,810	826,810	806,810	796,810	776,810	766,810	746,810	736,810	716,810	706,810	686,810	676,810

(단위 : 원)

월급여액(천원) [비과세 및 학자금제외]		공 제 대 상 가 족 의 수																			
		1	2	3		4		5		6		7		8		9		10		11	
이상	미만			일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀
8,600	8,620	1,133,870	1,103,870	930,890	920,890	900,890	890,890	870,890	860,890	840,890	830,890	810,890	800,890	780,890	770,890	750,890	740,890	720,890	710,890	690,890	680,890
8,620	8,640	1,138,310	1,108,310	934,970	924,970	904,970	894,970	874,970	864,970	844,970	834,970	814,970	804,970	784,970	774,970	754,970	744,970	724,970	714,970	694,970	684,970
8,640	8,660	1,142,750	1,112,750	939,050	929,050	909,050	899,050	879,050	869,050	849,050	839,050	819,050	809,050	789,050	779,050	759,050	749,050	729,050	719,050	699,050	689,050
8,660	8,680	1,147,190	1,117,190	943,130	933,130	913,130	903,130	883,130	873,130	853,130	843,130	823,130	813,130	793,130	783,130	763,130	753,130	733,130	723,130	703,130	693,130
8,680	8,700	1,151,630	1,121,630	947,210	937,210	917,210	907,210	887,210	877,210	857,210	847,210	827,210	817,210	797,210	787,210	767,210	757,210	737,210	727,210	707,210	697,210
8,700	8,720	1,156,070	1,126,070	951,290	941,290	921,290	911,290	891,290	881,290	861,290	851,290	831,290	821,290	801,290	791,290	771,290	761,290	741,290	731,290	711,290	701,290
8,720	8,740	1,160,510	1,130,510	955,370	945,370	925,370	915,370	895,370	885,370	865,370	855,370	835,370	825,370	805,370	795,370	775,370	765,370	745,370	735,370	715,370	705,370
8,740	8,760	1,164,950	1,134,950	959,450	949,450	929,450	919,450	899,450	889,450	869,450	859,450	839,450	829,450	809,450	799,450	779,450	769,450	749,450	739,450	719,450	709,450
8,760	8,780	1,169,390	1,139,390	963,530	953,530	933,530	923,530	903,530	893,530	873,530	863,530	843,530	833,530	813,530	803,530	783,530	773,530	753,530	743,530	723,530	713,530
8,780	8,800	1,173,830	1,143,830	967,610	957,610	937,610	927,610	907,610	897,610	877,610	867,610	847,610	837,610	817,610	807,610	787,610	777,610	757,610	747,610	727,610	717,610
8,800	8,820	1,178,270	1,148,270	971,690	961,690	941,690	931,690	911,690	901,690	881,690	871,690	851,690	841,690	821,690	811,690	791,690	781,690	761,690	751,690	731,690	721,690
8,820	8,840	1,182,710	1,152,710	975,770	965,770	945,770	935,770	915,770	905,770	885,770	875,770	855,770	845,770	825,770	815,770	795,770	785,770	765,770	755,770	735,770	725,770
8,840	8,860	1,187,150	1,157,150	979,850	969,850	949,850	939,850	919,850	909,850	889,850	879,850	859,850	849,850	829,850	819,850	799,850	789,850	769,850	759,850	739,850	729,850
8,860	8,880	1,191,590	1,161,590	983,930	973,930	953,930	943,930	923,930	913,930	893,930	883,930	863,930	853,930	833,930	823,930	803,930	793,930	773,930	763,930	743,930	733,930
8,880	8,900	1,196,030	1,166,030	988,010	978,010	958,010	948,010	928,010	918,010	898,010	888,010	868,010	858,010	838,010	828,010	808,010	798,010	778,010	768,010	748,010	738,010
8,900	8,920	1,200,470	1,170,470	992,090	982,090	962,090	952,090	932,090	922,090	902,090	892,090	872,090	862,090	842,090	832,090	812,090	802,090	782,090	772,090	752,090	742,090
8,920	8,940	1,204,910	1,174,910	996,170	986,170	966,170	956,170	936,170	926,170	906,170	896,170	876,170	866,170	846,170	836,170	816,170	806,170	786,170	776,170	756,170	746,170
8,940	8,960	1,209,350	1,179,350	1,000,250	990,250	970,250	960,250	940,250	930,250	910,250	900,250	880,250	870,250	850,250	840,250	820,250	810,250	790,250	780,250	760,250	750,250
8,960	8,980	1,213,790	1,183,790	1,004,330	994,330	974,330	964,330	944,330	934,330	914,330	904,330	884,330	874,330	854,330	844,330	824,330	814,330	794,330	784,330	764,330	754,330
8,980	9,000	1,218,230	1,188,230	1,008,410	998,410	978,410	968,410	948,410	938,410	918,410	908,410	888,410	878,410	858,410	848,410	828,410	818,410	798,410	788,410	768,410	758,410
9,000	9,020	1,222,670	1,192,670	1,012,490	1,002,490	982,490	972,490	952,490	942,490	922,490	912,490	892,490	882,490	862,490	852,490	832,490	822,490	802,490	792,490	772,490	762,490
9,020	9,040	1,227,110	1,197,110	1,016,570	1,006,570	986,570	976,570	956,570	946,570	926,570	916,570	896,570	886,570	866,570	856,570	836,570	826,570	806,570	796,570	776,570	766,570

(단위 : 원)

월급여액(천원) [비과세 및 학자금제외]		공 제 대 상 가 족 의 수																			
		1	2	3		4		5		6		7		8		9		10		11	
이상	미만			일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀
9,040	9,060	1,231,550	1,201,550	1,020,650	1,010,650	990,650	980,650	960,650	950,650	930,650	920,650	900,650	890,650	870,650	860,650	840,650	830,650	810,650	800,650	780,650	770,650
9,060	9,080	1,235,990	1,205,990	1,024,730	1,014,730	994,730	984,730	964,730	954,730	934,730	924,730	904,730	894,730	874,730	864,730	844,730	834,730	814,730	804,730	784,730	774,730
9,080	9,100	1,240,430	1,210,430	1,028,810	1,018,810	998,810	988,810	968,810	958,810	938,810	928,810	908,810	898,810	878,810	868,810	848,810	838,810	818,810	808,810	788,810	778,810
9,100	9,120	1,244,870	1,214,870	1,032,890	1,022,890	1,002,890	992,890	972,890	962,890	942,890	932,890	912,890	902,890	882,890	872,890	852,890	842,890	822,890	812,890	792,890	782,890
9,120	9,140	1,249,310	1,219,310	1,036,970	1,026,970	1,006,970	996,970	976,970	966,970	946,970	936,970	916,970	906,970	886,970	876,970	856,970	846,970	826,970	816,970	796,970	786,970
9,140	9,160	1,253,750	1,223,750	1,041,050	1,031,050	1,011,050	1,001,050	981,050	971,050	951,050	941,050	921,050	911,050	891,050	881,050	861,050	851,050	831,050	821,050	801,050	791,050
9,160	9,180	1,258,190	1,228,190	1,045,130	1,035,130	1,015,130	1,005,130	985,130	975,130	955,130	945,130	925,130	915,130	895,130	885,130	865,130	855,130	835,130	825,130	805,130	795,130
9,180	9,200	1,262,630	1,232,630	1,049,210	1,039,210	1,019,210	1,009,210	989,210	979,210	959,210	949,210	929,210	919,210	899,210	889,210	869,210	859,210	839,210	829,210	809,210	799,210
9,200	9,220	1,267,070	1,237,070	1,053,290	1,043,290	1,023,290	1,013,290	993,290	983,290	963,290	953,290	933,290	923,290	903,290	893,290	873,290	863,290	843,290	833,290	813,290	803,290
9,220	9,240	1,271,510	1,241,510	1,057,370	1,047,370	1,027,370	1,017,370	997,370	987,370	967,370	957,370	937,370	927,370	907,370	897,370	877,370	867,370	847,370	837,370	817,370	807,370
9,240	9,260	1,275,950	1,245,950	1,061,450	1,051,450	1,031,450	1,021,450	1,001,450	991,450	971,450	961,450	941,450	931,450	911,450	901,450	881,450	871,450	851,450	841,450	821,450	811,450
9,260	9,280	1,280,390	1,250,390	1,065,530	1,055,530	1,035,530	1,025,530	1,005,530	995,530	975,530	965,530	945,530	935,530	915,530	905,530	885,530	875,530	855,530	845,530	825,530	815,530
9,280	9,300	1,285,520	1,254,830	1,069,610	1,059,610	1,039,610	1,029,610	1,009,610	999,610	979,610	969,610	949,610	939,610	919,610	909,610	889,610	879,610	859,610	849,610	829,610	819,610
9,300	9,320	1,291,990	1,259,270	1,073,690	1,063,690	1,043,690	1,033,690	1,013,690	1,003,690	983,690	973,690	953,690	943,690	923,690	913,690	893,690	883,690	863,690	853,690	833,690	823,690
9,320	9,340	1,298,470	1,263,710	1,077,770	1,067,770	1,047,770	1,037,770	1,017,770	1,007,770	987,770	977,770	957,770	947,770	927,770	917,770	897,770	887,770	867,770	857,770	837,770	827,770
9,340	9,360	1,304,940	1,268,150	1,081,850	1,071,850	1,051,850	1,041,850	1,021,850	1,011,850	991,850	981,850	961,850	951,850	931,850	921,850	901,850	891,850	871,850	861,850	841,850	831,850
9,360	9,380	1,311,420	1,272,590	1,085,930	1,075,930	1,055,930	1,045,930	1,025,930	1,015,930	995,930	985,930	965,930	955,930	935,930	925,930	905,930	895,930	875,930	865,930	845,930	835,930
9,380	9,400	1,317,890	1,277,030	1,090,010	1,080,010	1,060,010	1,050,010	1,030,010	1,020,010	1,000,010	990,010	970,010	960,010	940,010	930,010	910,010	900,010	880,010	870,010	850,010	840,010
9,400	9,420	1,324,370	1,281,470	1,094,090	1,084,090	1,064,090	1,054,090	1,034,090	1,024,090	1,004,090	994,090	974,090	964,090	944,090	934,090	914,090	904,090	884,090	874,090	854,090	844,090
9,420	9,440	1,330,840	1,287,090	1,098,170	1,088,170	1,068,170	1,058,170	1,038,170	1,028,170	1,008,170	998,170	978,170	968,170	948,170	938,170	918,170	908,170	888,170	878,170	858,170	848,170
9,440	9,460	1,337,320	1,293,570	1,102,250	1,092,250	1,072,250	1,062,250	1,042,250	1,032,250	1,012,250	1,002,250	982,250	972,250	952,250	942,250	922,250	912,250	892,250	882,250	862,250	852,250
9,460	9,480	1,343,790	1,300,040	1,106,330	1,096,330	1,076,330	1,066,330	1,046,330	1,036,330	1,016,330	1,006,330	986,330	976,330	956,330	946,330	926,330	916,330	896,330	886,330	866,330	856,330

(단위 : 원)

월급여액(천원) [비과세 및 학자금제외]		공 제 대 상 가 족 의 수																			
		1	2	3		4		5		6		7		8		9		10		11	
이상	미만			일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀
9,480	9,500	1,350,270	1,306,520	1,110,410	1,100,410	1,080,410	1,070,410	1,050,410	1,040,410	1,020,410	1,010,410	990,410	980,410	960,410	950,410	930,410	920,410	900,410	890,410	870,410	860,410
9,500	9,520	1,356,740	1,312,990	1,114,490	1,104,490	1,084,490	1,074,490	1,054,490	1,044,490	1,024,490	1,014,490	994,490	984,490	964,490	954,490	934,490	924,490	904,490	894,490	874,490	864,490
9,520	9,540	1,363,220	1,319,470	1,118,570	1,108,570	1,088,570	1,078,570	1,058,570	1,048,570	1,028,570	1,018,570	998,570	988,570	968,570	958,570	938,570	928,570	908,570	898,570	878,570	868,570
9,540	9,560	1,369,690	1,325,940	1,122,650	1,112,650	1,092,650	1,082,650	1,062,650	1,052,650	1,032,650	1,022,650	1,002,650	992,650	972,650	962,650	942,650	932,650	912,650	902,650	882,650	872,650
9,560	9,580	1,376,170	1,332,420	1,126,730	1,116,730	1,096,730	1,086,730	1,066,730	1,056,730	1,036,730	1,026,730	1,006,730	996,730	976,730	966,730	946,730	936,730	916,730	906,730	886,730	876,730
9,580	9,600	1,382,640	1,338,890	1,130,810	1,120,810	1,100,810	1,090,810	1,070,810	1,060,810	1,040,810	1,030,810	1,010,810	1,000,810	980,810	970,810	950,810	940,810	920,810	910,810	890,810	880,810
9,600	9,620	1,389,120	1,345,370	1,134,890	1,124,890	1,104,890	1,094,890	1,074,890	1,064,890	1,044,890	1,034,890	1,014,890	1,004,890	984,890	974,890	954,890	944,890	924,890	914,890	894,890	884,890
9,620	9,640	1,395,590	1,351,840	1,138,970	1,128,970	1,108,970	1,098,970	1,078,970	1,068,970	1,048,970	1,038,970	1,018,970	1,008,970	988,970	978,970	958,970	948,970	928,970	918,970	898,970	888,970
9,640	9,660	1,402,070	1,358,320	1,143,050	1,133,050	1,113,050	1,103,050	1,083,050	1,073,050	1,053,050	1,043,050	1,023,050	1,013,050	993,050	983,050	963,050	953,050	933,050	923,050	903,050	893,050
9,660	9,680	1,408,540	1,364,790	1,147,130	1,137,130	1,117,130	1,107,130	1,087,130	1,077,130	1,057,130	1,047,130	1,027,130	1,017,130	997,130	987,130	967,130	957,130	937,130	927,130	907,130	897,130
9,680	9,700	1,415,020	1,371,270	1,151,210	1,141,210	1,121,210	1,111,210	1,091,210	1,081,210	1,061,210	1,051,210	1,031,210	1,021,210	1,001,210	991,210	971,210	961,210	941,210	931,210	911,210	901,210
9,700	9,720	1,421,490	1,377,740	1,155,290	1,145,290	1,125,290	1,115,290	1,095,290	1,085,290	1,065,290	1,055,290	1,035,290	1,025,290	1,005,290	995,290	975,290	965,290	945,290	935,290	915,290	905,290
9,720	9,740	1,427,970	1,384,220	1,159,370	1,149,370	1,129,370	1,119,370	1,099,370	1,089,370	1,069,370	1,059,370	1,039,370	1,029,370	1,009,370	999,370	979,370	969,370	949,370	939,370	919,370	909,370
9,740	9,760	1,434,440	1,390,690	1,163,450	1,153,450	1,133,450	1,123,450	1,103,450	1,093,450	1,073,450	1,063,450	1,043,450	1,033,450	1,013,450	1,003,450	983,450	973,450	953,450	943,450	923,450	913,450
9,760	9,780	1,440,920	1,397,170	1,167,530	1,157,530	1,137,530	1,127,530	1,107,530	1,097,530	1,077,530	1,067,530	1,047,530	1,037,530	1,017,530	1,007,530	987,530	977,530	957,530	947,530	927,530	917,530
9,780	9,800	1,447,390	1,403,640	1,171,610	1,161,610	1,141,610	1,131,610	1,111,610	1,101,610	1,081,610	1,071,610	1,051,610	1,041,610	1,021,610	1,011,610	991,610	981,610	961,610	951,610	931,610	921,610
9,800	9,820	1,453,870	1,410,120	1,175,690	1,165,690	1,145,690	1,135,690	1,115,690	1,105,690	1,085,690	1,075,690	1,055,690	1,045,690	1,025,690	1,015,690	995,690	985,690	965,690	955,690	935,690	925,690
9,820	9,840	1,460,340	1,416,590	1,179,770	1,169,770	1,149,770	1,139,770	1,119,770	1,109,770	1,089,770	1,079,770	1,059,770	1,049,770	1,029,770	1,019,770	999,770	989,770	969,770	959,770	939,770	929,770
9,840	9,860	1,466,820	1,423,070	1,183,850	1,173,850	1,153,850	1,143,850	1,123,850	1,113,850	1,093,850	1,083,850	1,063,850	1,053,850	1,033,850	1,023,850	1,003,850	993,850	973,850	963,850	943,850	933,850
9,860	9,880	1,473,290	1,429,540	1,187,930	1,177,930	1,157,930	1,147,930	1,127,930	1,117,930	1,097,930	1,087,930	1,067,930	1,057,930	1,037,930	1,027,930	1,007,930	997,930	977,930	967,930	947,930	937,930
9,880	9,900	1,479,770	1,436,020	1,192,010	1,182,010	1,162,010	1,152,010	1,132,010	1,122,010	1,102,010	1,092,010	1,072,010	1,062,010	1,042,010	1,032,010	1,012,010	1,002,010	982,010	972,010	952,010	942,010
9,900	9,920	1,486,240	1,442,490	1,196,090	1,186,090	1,166,090	1,156,090	1,136,090	1,126,090	1,106,090	1,096,090	1,076,090	1,066,090	1,046,090	1,036,090	1,016,090	1,006,090	986,090	976,090	956,090	946,090

(단위 : 원)

월급여액(천원) [비과세 및 학자금제외]		공 제 대 상 가 족 의 수																			
		1	2	3		4		5		6		7		8		9		10		11	
이상	미만			일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀	일반	다자녀
9,920	9,940	1,492,720	1,448,970	1,200,170	1,190,170	1,170,170	1,160,170	1,140,170	1,130,170	1,110,170	1,100,170	1,080,170	1,070,170	1,050,170	1,040,170	1,020,170	1,010,170	990,170	980,170	960,170	950,170
9,940	9,960	1,499,190	1,455,440	1,204,250	1,194,250	1,174,250	1,164,250	1,144,250	1,134,250	1,114,250	1,104,250	1,084,250	1,074,250	1,054,250	1,044,250	1,024,250	1,014,250	994,250	984,250	964,250	954,250
9,960	9,980	1,505,670	1,461,920	1,208,330	1,198,330	1,178,330	1,168,330	1,148,330	1,138,330	1,118,330	1,108,330	1,088,330	1,078,330	1,058,330	1,048,330	1,028,330	1,018,330	998,330	988,330	968,330	958,330
9,980	10,000	1,512,140	1,468,390	1,212,410	1,202,410	1,182,410	1,172,410	1,152,410	1,142,410	1,122,410	1,112,410	1,092,410	1,082,410	1,062,410	1,052,410	1,032,410	1,022,410	1,002,410	992,410	972,410	962,410
10,000천원		1,515,380	1,471,630	1,214,450	1,204,450	1,184,450	1,174,450	1,154,450	1,144,450	1,124,450	1,114,450	1,094,450	1,084,450	1,064,450	1,054,450	1,034,450	1,024,450	1,004,450	994,450	974,450	964,450
10,000천원초과		10,000,000원인 경우의 해당세액과 10,000,000원을 초과하는 금액 중 95%를 곱한 금액의 35% 상당액의 합계액																			

