<근로소득 간이세액표>

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,060 이상 1,065 미만	100%	1,040	0	0	0	0	0	0	0	0	0	0
	80%	830	0	0	0	0	0	0	0	0	0	0
	120%	1,240	0	0	0	0	0	0	0	0	0	0
1,065 이상 1,070 미만	100%	1,110	0	0	0	0	0	0	0	0	0	0
	80%	880	0	0	0	0	0	0	0	0	0	0
	120%	1,330	0	0	0	0	0	0	0	0	0	0
1,070 이상 1,075 미만	100%	1,180	0	0	0	0	0	0	0	0	0	0
	80%	940	0	0	0	0	0	0	0	0	0	0
	120%	1,410	0	0	0	0	0	0	0	0	0	0
1,075 이상 1,080 미만	100%	1,250	0	0	0	0	0	0	0	0	0	0
	80%	1,000	0	0	0	0	0	0	0	0	0	0
	120%	1,500	0	0	0	0	0	0	0	0	0	0
1,080 이상 1,085 미만	100%	1,320	0	0	0	0	0	0	0	0	0	0
	80%	1,050	0	0	0	0	0	0	0	0	0	0
	120%	1,580	0	0	0	0	0	0	0	0	0	0
1,085 이상 1,090 미만	100%	1,390	0	0	0	0	0	0	0	0	0	0
	80%	1,110	0	0	0	0	0	0	0	0	0	0
	120%	1,660	0	0	0	0	0	0	0	0	0	0
1,090 이상 1,095 미만	100%	1,460	0	0	0	0	0	0	0	0	0	0
	80%	1,160	0	0	0	0	0	0	0	0	0	0
	120%	1,750	0	0	0	0	0	0	0	0	0	0
1,095 이상 1,100 미만	100%	1,530	0	0	0	0	0	0	0	0	0	0
	80%	1,220	0	0	0	0	0	0	0	0	0	0
	120%	1,830	0	0	0	0	0	0	0	0	0	0
1,100 이상 1,105 미만	100%	1,600	0	0	0	0	0	0	0	0	0	0
	80%	1,280	0	0	0	0	0	0	0	0	0	0
	120%	1,920	0	0	0	0	0	0	0	0	0	0
1,105 이상 1,110 미만	100%	1,670	0	0	0	0	0	0	0	0	0	0
	80%	1,330	0	0	0	0	0	0	0	0	0	0
	120%	2,000	0	0	0	0	0	0	0	0	0	0
1,110 이상 1,115 미만	100%	1,740	0	0	0	0	0	0	0	0	0	0
	80%	1,390	0	0	0	0	0	0	0	0	0	0
	120%	2,080	0	0	0	0	0	0	0	0	0	0
1,115 이상 1,120 미만	100%	1,810	0	0	0	0	0	0	0	0	0	0
	80%	1,440	0	0	0	0	0	0	0	0	0	0
	120%	2,170	0	0	0	0	0	0	0	0	0	0

◎ 주민세액은 산출세액의 10%입니다.

2 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,120 이상 1,125 미만	100%	1,880	0	0	0	0	0	0	0	0	0	0
	80%	1,500	0	0	0	0	0	0	0	0	0	0
	120%	2,250	0	0	0	0	0	0	0	0	0	0
1,125 이상 1,130 미만	100%	1,950	0	0	0	0	0	0	0	0	0	0
	80%	1,560	0	0	0	0	0	0	0	0	0	0
	120%	2,340	0	0	0	0	0	0	0	0	0	0
1,130 이상 1,135 미만	100%	2,020	0	0	0	0	0	0	0	0	0	0
	80%	1,610	0	0	0	0	0	0	0	0	0	0
	120%	2,420	0	0	0	0	0	0	0	0	0	0
1,135 이상 1,140 미만	100%	2,090	0	0	0	0	0	0	0	0	0	0
	80%	1,670	0	0	0	0	0	0	0	0	0	0
	120%	2,500	0	0	0	0	0	0	0	0	0	0
1,140 이상 1,145 미만	100%	2,160	0	0	0	0	0	0	0	0	0	0
	80%	1,720	0	0	0	0	0	0	0	0	0	0
	120%	2,590	0	0	0	0	0	0	0	0	0	0
1,145 이상 1,150 미만	100%	2,230	0	0	0	0	0	0	0	0	0	0
	80%	1,780	0	0	0	0	0	0	0	0	0	0
	120%	2,670	0	0	0	0	0	0	0	0	0	0
1,150 이상 1,155 미만	100%	2,300	0	0	0	0	0	0	0	0	0	0
	80%	1,840	0	0	0	0	0	0	0	0	0	0
	120%	2,760	0	0	0	0	0	0	0	0	0	0
1,155 이상 1,160 미만	100%	2,370	0	0	0	0	0	0	0	0	0	0
	80%	1,890	0	0	0	0	0	0	0	0	0	0
	120%	2,840	0	0	0	0	0	0	0	0	0	0
1,160 이상 1,165 미만	100%	2,440	0	0	0	0	0	0	0	0	0	0
	80%	1,950	0	0	0	0	0	0	0	0	0	0
	120%	2,920	0	0	0	0	0	0	0	0	0	0
1,165 이상 1,170 미만	100%	2,500	0	0	0	0	0	0	0	0	0	0
	80%	2,000	0	0	0	0	0	0	0	0	0	0
	120%	3,000	0	0	0	0	0	0	0	0	0	0
1,170 이상 1,175 미만	100%	2,570	0	0	0	0	0	0	0	0	0	0
	80%	2,050	0	0	0	0	0	0	0	0	0	0
	120%	3,080	0	0	0	0	0	0	0	0	0	0
1,175 이상 1,180 미만	100%	2,640	0	0	0	0	0	0	0	0	0	0
	80%	2,110	0	0	0	0	0	0	0	0	0	0
	120%	3,160	0	0	0	0	0	0	0	0	0	0
1,180 이상 1,185 미만	100%	2,710	0	0	0	0	0	0	0	0	0	0
	80%	2,160	0	0	0	0	0	0	0	0	0	0
	120%	3,250	0	0	0	0	0	0	0	0	0	0

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,185 이상 1,190 미만	100%	2,780	0	0	0	0	0	0	0	0	0	0
	80%	2,220	0	0	0	0	0	0	0	0	0	0
	120%	3,330	0	0	0	0	0	0	0	0	0	0
1,190 이상 1,195 미만	100%	2,850	0	0	0	0	0	0	0	0	0	0
	80%	2,280	0	0	0	0	0	0	0	0	0	0
	120%	3,420	0	0	0	0	0	0	0	0	0	0
1,195 이상 1,200 미만	100%	2,920	0	0	0	0	0	0	0	0	0	0
	80%	2,330	0	0	0	0	0	0	0	0	0	0
	120%	3,500	0	0	0	0	0	0	0	0	0	0
1,200 이상 1,205 미만	100%	2,990	0	0	0	0	0	0	0	0	0	0
	80%	2,390	0	0	0	0	0	0	0	0	0	0
	120%	3,580	0	0	0	0	0	0	0	0	0	0
1,205 이상 1,210 미만	100%	3,060	0	0	0	0	0	0	0	0	0	0
	80%	2,440	0	0	0	0	0	0	0	0	0	0
	120%	3,670	0	0	0	0	0	0	0	0	0	0
1,210 이상 1,215 미만	100%	3,130	0	0	0	0	0	0	0	0	0	0
	80%	2,500	0	0	0	0	0	0	0	0	0	0
	120%	3,750	0	0	0	0	0	0	0	0	0	0
1,215 이상 1,220 미만	100%	3,200	0	0	0	0	0	0	0	0	0	0
	80%	2,560	0	0	0	0	0	0	0	0	0	0
	120%	3,840	0	0	0	0	0	0	0	0	0	0
1,220 이상 1,225 미만	100%	3,270	0	0	0	0	0	0	0	0	0	0
	80%	2,610	0	0	0	0	0	0	0	0	0	0
	120%	3,920	0	0	0	0	0	0	0	0	0	0
1,225 이상 1,230 미만	100%	3,340	0	0	0	0	0	0	0	0	0	0
	80%	2,670	0	0	0	0	0	0	0	0	0	0
	120%	4,000	0	0	0	0	0	0	0	0	0	0
1,230 이상 1,235 미만	100%	3,410	0	0	0	0	0	0	0	0	0	0
	80%	2,720	0	0	0	0	0	0	0	0	0	0
	120%	4,090	0	0	0	0	0	0	0	0	0	0
1,235 이상 1,240 미만	100%	3,480	0	0	0	0	0	0	0	0	0	0
	80%	2,780	0	0	0	0	0	0	0	0	0	0
	120%	4,170	0	0	0	0	0	0	0	0	0	0
1,240 이상 1,245 미만	100%	3,550	0	0	0	0	0	0	0	0	0	0
	80%	2,840	0	0	0	0	0	0	0	0	0	0
	120%	4,260	0	0	0	0	0	0	0	0	0	0
1,245 이상 1,250 미만	100%	3,620	0	0	0	0	0	0	0	0	0	0
	80%	2,890	0	0	0	0	0	0	0	0	0	0
	120%	4,340	0	0	0	0	0	0	0	0	0	0

◎ 주민세액은 산출세액의 10%입니다.

4 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,250 이상 1,255 미만	100%	3,700	0	0	0	0	0	0	0	0	0	0
	80%	2,960	0	0	0	0	0	0	0	0	0	0
	120%	4,440	0	0	0	0	0	0	0	0	0	0
1,255 이상 1,260 미만	100%	3,810	0	0	0	0	0	0	0	0	0	0
	80%	3,040	0	0	0	0	0	0	0	0	0	0
	120%	4,570	0	0	0	0	0	0	0	0	0	0
1,260 이상 1,265 미만	100%	3,910	0	0	0	0	0	0	0	0	0	0
	80%	3,120	0	0	0	0	0	0	0	0	0	0
	120%	4,690	0	0	0	0	0	0	0	0	0	0
1,265 이상 1,270 미만	100%	4,010	0	0	0	0	0	0	0	0	0	0
	80%	3,200	0	0	0	0	0	0	0	0	0	0
	120%	4,810	0	0	0	0	0	0	0	0	0	0
1,270 이상 1,275 미만	100%	4,120	0	0	0	0	0	0	0	0	0	0
	80%	3,290	0	0	0	0	0	0	0	0	0	0
	120%	4,940	0	0	0	0	0	0	0	0	0	0
1,275 이상 1,280 미만	100%	4,220	0	0	0	0	0	0	0	0	0	0
	80%	3,370	0	0	0	0	0	0	0	0	0	0
	120%	5,060	0	0	0	0	0	0	0	0	0	0
1,280 이상 1,285 미만	100%	4,320	0	0	0	0	0	0	0	0	0	0
	80%	3,450	0	0	0	0	0	0	0	0	0	0
	120%	5,180	0	0	0	0	0	0	0	0	0	0
1,285 이상 1,290 미만	100%	4,430	0	0	0	0	0	0	0	0	0	0
	80%	3,540	0	0	0	0	0	0	0	0	0	0
	120%	5,310	0	0	0	0	0	0	0	0	0	0
1,290 이상 1,295 미만	100%	4,530	0	0	0	0	0	0	0	0	0	0
	80%	3,620	0	0	0	0	0	0	0	0	0	0
	120%	5,430	0	0	0	0	0	0	0	0	0	0
1,295 이상 1,300 미만	100%	4,630	0	0	0	0	0	0	0	0	0	0
	80%	3,700	0	0	0	0	0	0	0	0	0	0
	120%	5,550	0	0	0	0	0	0	0	0	0	0
1,300 이상 1,305 미만	100%	4,740	0	0	0	0	0	0	0	0	0	0
	80%	3,790	0	0	0	0	0	0	0	0	0	0
	120%	5,680	0	0	0	0	0	0	0	0	0	0
1,305 이상 1,310 미만	100%	4,840	0	0	0	0	0	0	0	0	0	0
	80%	3,870	0	0	0	0	0	0	0	0	0	0
	120%	5,800	0	0	0	0	0	0	0	0	0	0
1,310 이상 1,315 미만	100%	4,940	0	0	0	0	0	0	0	0	0	0
	80%	3,950	0	0	0	0	0	0	0	0	0	0
	120%	5,920	0	0	0	0	0	0	0	0	0	0

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,315 이상 1,320 미만	100%	5,050	0	0	0	0	0	0	0	0	0	0
	80%	4,040	0	0	0	0	0	0	0	0	0	0
	120%	6,060	0	0	0	0	0	0	0	0	0	0
1,320 이상 1,325 미만	100%	5,150	0	0	0	0	0	0	0	0	0	0
	80%	4,120	0	0	0	0	0	0	0	0	0	0
	120%	6,180	0	0	0	0	0	0	0	0	0	0
1,325 이상 1,330 미만	100%	5,250	0	0	0	0	0	0	0	0	0	0
	80%	4,200	0	0	0	0	0	0	0	0	0	0
	120%	6,300	0	0	0	0	0	0	0	0	0	0
1,330 이상 1,335 미만	100%	5,360	0	0	0	0	0	0	0	0	0	0
	80%	4,280	0	0	0	0	0	0	0	0	0	0
	120%	6,430	0	0	0	0	0	0	0	0	0	0
1,335 이상 1,340 미만	100%	5,460	0	0	0	0	0	0	0	0	0	0
	80%	4,360	0	0	0	0	0	0	0	0	0	0
	120%	6,550	0	0	0	0	0	0	0	0	0	0
1,340 이상 1,345 미만	100%	5,560	1,060	0	0	0	0	0	0	0	0	0
	80%	4,440	840	0	0	0	0	0	0	0	0	0
	120%	6,670	1,270	0	0	0	0	0	0	0	0	0
1,345 이상 1,350 미만	100%	5,670	1,170	0	0	0	0	0	0	0	0	0
	80%	4,530	930	0	0	0	0	0	0	0	0	0
	120%	6,800	1,400	0	0	0	0	0	0	0	0	0
1,350 이상 1,355 미만	100%	5,770	1,270	0	0	0	0	0	0	0	0	0
	80%	4,610	1,010	0	0	0	0	0	0	0	0	0
	120%	6,920	1,520	0	0	0	0	0	0	0	0	0
1,355 이상 1,360 미만	100%	5,870	1,370	0	0	0	0	0	0	0	0	0
	80%	4,690	1,090	0	0	0	0	0	0	0	0	0
	120%	7,040	1,640	0	0	0	0	0	0	0	0	0
1,360 이상 1,365 미만	100%	5,980	1,480	0	0	0	0	0	0	0	0	0
	80%	4,780	1,180	0	0	0	0	0	0	0	0	0
	120%	7,170	1,770	0	0	0	0	0	0	0	0	0
1,365 이상 1,370 미만	100%	6,080	1,580	0	0	0	0	0	0	0	0	0
	80%	4,860	1,260	0	0	0	0	0	0	0	0	0
	120%	7,290	1,890	0	0	0	0	0	0	0	0	0
1,370 이상 1,375 미만	100%	6,180	1,680	0	0	0	0	0	0	0	0	0
	80%	4,940	1,340	0	0	0	0	0	0	0	0	0
	120%	7,410	2,010	0	0	0	0	0	0	0	0	0
1,375 이상 1,380 미만	100%	6,290	1,790	0	0	0	0	0	0	0	0	0
	80%	5,030	1,430	0	0	0	0	0	0	0	0	0
	120%	7,540	2,140	0	0	0	0	0	0	0	0	0

◎ 주민세액은 산출세액의 10%입니다.

6 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,380 이상 1,385 미만	100%	6,390	1,890	0	0	0	0	0	0	0	0	0
	80%	5,110	1,510	0	0	0	0	0	0	0	0	0
	120%	7,660	2,260	0	0	0	0	0	0	0	0	0
1,385 이상 1,390 미만	100%	6,490	1,990	0	0	0	0	0	0	0	0	0
	80%	5,190	1,590	0	0	0	0	0	0	0	0	0
	120%	7,780	2,380	0	0	0	0	0	0	0	0	0
1,390 이상 1,395 미만	100%	6,600	2,100	0	0	0	0	0	0	0	0	0
	80%	5,280	1,680	0	0	0	0	0	0	0	0	0
	120%	7,920	2,520	0	0	0	0	0	0	0	0	0
1,395 이상 1,400 미만	100%	6,700	2,200	0	0	0	0	0	0	0	0	0
	80%	5,360	1,760	0	0	0	0	0	0	0	0	0
	120%	8,040	2,640	0	0	0	0	0	0	0	0	0
1,400 이상 1,405 미만	100%	6,800	2,300	0	0	0	0	0	0	0	0	0
	80%	5,440	1,840	0	0	0	0	0	0	0	0	0
	120%	8,160	2,760	0	0	0	0	0	0	0	0	0
1,405 이상 1,410 미만	100%	6,910	2,410	0	0	0	0	0	0	0	0	0
	80%	5,520	1,920	0	0	0	0	0	0	0	0	0
	120%	8,290	2,890	0	0	0	0	0	0	0	0	0
1,410 이상 1,415 미만	100%	7,010	2,510	0	0	0	0	0	0	0	0	0
	80%	5,600	2,000	0	0	0	0	0	0	0	0	0
	120%	8,410	3,010	0	0	0	0	0	0	0	0	0
1,415 이상 1,420 미만	100%	7,110	2,610	0	0	0	0	0	0	0	0	0
	80%	5,680	2,080	0	0	0	0	0	0	0	0	0
	120%	8,530	3,130	0	0	0	0	0	0	0	0	0
1,420 이상 1,425 미만	100%	7,210	2,710	0	0	0	0	0	0	0	0	0
	80%	5,760	2,160	0	0	0	0	0	0	0	0	0
	120%	8,650	3,250	0	0	0	0	0	0	0	0	0
1,425 이상 1,430 미만	100%	7,320	2,820	0	0	0	0	0	0	0	0	0
	80%	5,850	2,250	0	0	0	0	0	0	0	0	0
	120%	8,780	3,380	0	0	0	0	0	0	0	0	0
1,430 이상 1,435 미만	100%	7,420	2,920	0	0	0	0	0	0	0	0	0
	80%	5,930	2,330	0	0	0	0	0	0	0	0	0
	120%	8,900	3,500	0	0	0	0	0	0	0	0	0
1,435 이상 1,440 미만	100%	7,520	3,020	0	0	0	0	0	0	0	0	0
	80%	6,010	2,410	0	0	0	0	0	0	0	0	0
	120%	9,020	3,620	0	0	0	0	0	0	0	0	0
1,440 이상 1,445 미만	100%	7,630	3,130	0	0	0	0	0	0	0	0	0
	80%	6,100	2,500	0	0	0	0	0	0	0	0	0
	120%	9,150	3,750	0	0	0	0	0	0	0	0	0

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,445 이상 1,450 미만	100%	7,730	3,230	0	0	0	0	0	0	0	0	0
	80%	6,180	2,580	0	0	0	0	0	0	0	0	0
	120%	9,270	3,870	0	0	0	0	0	0	0	0	0
1,450 이상 1,455 미만	100%	7,830	3,330	0	0	0	0	0	0	0	0	0
	80%	6,260	2,660	0	0	0	0	0	0	0	0	0
	120%	9,390	3,990	0	0	0	0	0	0	0	0	0
1,455 이상 1,460 미만	100%	7,940	3,440	0	0	0	0	0	0	0	0	0
	80%	6,350	2,750	0	0	0	0	0	0	0	0	0
	120%	9,520	4,120	0	0	0	0	0	0	0	0	0
1,460 이상 1,465 미만	100%	8,040	3,540	0	0	0	0	0	0	0	0	0
	80%	6,430	2,830	0	0	0	0	0	0	0	0	0
	120%	9,640	4,240	0	0	0	0	0	0	0	0	0
1,465 이상 1,470 미만	100%	8,140	3,640	0	0	0	0	0	0	0	0	0
	80%	6,510	2,910	0	0	0	0	0	0	0	0	0
	120%	9,760	4,360	0	0	0	0	0	0	0	0	0
1,470 이상 1,475 미만	100%	8,250	3,750	0	0	0	0	0	0	0	0	0
	80%	6,600	3,000	0	0	0	0	0	0	0	0	0
	120%	9,900	4,500	0	0	0	0	0	0	0	0	0
1,475 이상 1,480 미만	100%	8,350	3,850	0	0	0	0	0	0	0	0	0
	80%	6,680	3,080	0	0	0	0	0	0	0	0	0
	120%	10,020	4,620	0	0	0	0	0	0	0	0	0
1,480 이상 1,485 미만	100%	8,450	3,950	0	0	0	0	0	0	0	0	0
	80%	6,760	3,160	0	0	0	0	0	0	0	0	0
	120%	10,140	4,740	0	0	0	0	0	0	0	0	0
1,485 이상 1,490 미만	100%	8,560	4,060	0	0	0	0	0	0	0	0	0
	80%	6,840	3,240	0	0	0	0	0	0	0	0	0
	120%	10,270	4,870	0	0	0	0	0	0	0	0	0
1,490 이상 1,495 미만	100%	8,660	4,160	0	0	0	0	0	0	0	0	0
	80%	6,920	3,320	0	0	0	0	0	0	0	0	0
	120%	10,390	4,990	0	0	0	0	0	0	0	0	0
1,495 이상 1,500 미만	100%	8,760	4,260	0	0	0	0	0	0	0	0	0
	80%	7,000	3,400	0	0	0	0	0	0	0	0	0
	120%	10,510	5,110	0	0	0	0	0	0	0	0	0
1,500 이상 1,510 미만	100%	8,920	4,420	0	0	0	0	0	0	0	0	0
	80%	7,130	3,530	0	0	0	0	0	0	0	0	0
	120%	10,700	5,300	0	0	0	0	0	0	0	0	0
1,510 이상 1,520 미만	100%	9,120	4,620	0	0	0	0	0	0	0	0	0
	80%	7,290	3,690	0	0	0	0	0	0	0	0	0
	120%	10,940	5,540	0	0	0	0	0	0	0	0	0

◎ 주민세액은 산출세액의 10%입니다.

8 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,520 이상 1,530 미만	100%	9,330	4,830	0	0	0	0	0	0	0	0	0
	80%	7,460	3,860	0	0	0	0	0	0	0	0	0
	120%	11,190	5,790	0	0	0	0	0	0	0	0	0
1,530 이상 1,540 미만	100%	9,540	5,040	0	0	0	0	0	0	0	0	0
	80%	7,630	4,030	0	0	0	0	0	0	0	0	0
	120%	11,440	6,040	0	0	0	0	0	0	0	0	0
1,540 이상 1,550 미만	100%	9,740	5,240	0	0	0	0	0	0	0	0	0
	80%	7,790	4,190	0	0	0	0	0	0	0	0	0
	120%	11,680	6,280	0	0	0	0	0	0	0	0	0
1,550 이상 1,560 미만	100%	9,950	5,450	0	0	0	0	0	0	0	0	0
	80%	7,960	4,360	0	0	0	0	0	0	0	0	0
	120%	11,940	6,540	0	0	0	0	0	0	0	0	0
1,560 이상 1,570 미만	100%	10,160	5,660	0	0	0	0	0	0	0	0	0
	80%	8,120	4,520	0	0	0	0	0	0	0	0	0
	120%	12,190	6,790	0	0	0	0	0	0	0	0	0
1,570 이상 1,580 미만	100%	10,360	5,860	0	0	0	0	0	0	0	0	0
	80%	8,280	4,680	0	0	0	0	0	0	0	0	0
	120%	12,430	7,030	0	0	0	0	0	0	0	0	0
1,580 이상 1,590 미만	100%	10,570	6,070	0	0	0	0	0	0	0	0	0
	80%	8,450	4,850	0	0	0	0	0	0	0	0	0
	120%	12,680	7,280	0	0	0	0	0	0	0	0	0
1,590 이상 1,600 미만	100%	10,780	6,280	0	0	0	0	0	0	0	0	0
	80%	8,620	5,020	0	0	0	0	0	0	0	0	0
	120%	12,930	7,530	0	0	0	0	0	0	0	0	0
1,600 이상 1,610 미만	100%	10,980	6,480	0	0	0	0	0	0	0	0	0
	80%	8,780	5,180	0	0	0	0	0	0	0	0	0
	120%	13,170	7,770	0	0	0	0	0	0	0	0	0
1,610 이상 1,620 미만	100%	11,190	6,690	0	0	0	0	0	0	0	0	0
	80%	8,950	5,350	0	0	0	0	0	0	0	0	0
	120%	13,420	8,020	0	0	0	0	0	0	0	0	0
1,620 이상 1,630 미만	100%	11,400	6,900	0	0	0	0	0	0	0	0	0
	80%	9,120	5,520	0	0	0	0	0	0	0	0	0
	120%	13,680	8,280	0	0	0	0	0	0	0	0	0
1,630 이상 1,640 미만	100%	11,600	7,100	0	0	0	0	0	0	0	0	0
	80%	9,280	5,680	0	0	0	0	0	0	0	0	0
	120%	13,920	8,520	0	0	0	0	0	0	0	0	0
1,640 이상 1,650 미만	100%	11,810	7,310	0	0	0	0	0	0	0	0	0
	80%	9,440	5,840	0	0	0	0	0	0	0	0	0
	120%	14,170	8,770	0	0	0	0	0	0	0	0	0

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,650 이상 1,660 미만	100%	12,020	7,520	0	0	0	0	0	0	0	0	0
	80%	9,610	6,010	0	0	0	0	0	0	0	0	0
	120%	14,420	9,020	0	0	0	0	0	0	0	0	0
1,660 이상 1,670 미만	100%	12,220	7,720	0	0	0	0	0	0	0	0	0
	80%	9,770	6,170	0	0	0	0	0	0	0	0	0
	120%	14,660	9,260	0	0	0	0	0	0	0	0	0
1,670 이상 1,680 미만	100%	12,430	7,930	0	0	0	0	0	0	0	0	0
	80%	9,940	6,340	0	0	0	0	0	0	0	0	0
	120%	14,910	9,510	0	0	0	0	0	0	0	0	0
1,680 이상 1,690 미만	100%	12,640	8,140	0	0	0	0	0	0	0	0	0
	80%	10,110	6,510	0	0	0	0	0	0	0	0	0
	120%	15,160	9,760	0	0	0	0	0	0	0	0	0
1,690 이상 1,700 미만	100%	12,840	8,340	0	0	0	0	0	0	0	0	0
	80%	10,270	6,670	0	0	0	0	0	0	0	0	0
	120%	15,400	10,000	0	0	0	0	0	0	0	0	0
1,700 이상 1,710 미만	100%	13,050	8,550	0	0	0	0	0	0	0	0	0
	80%	10,440	6,840	0	0	0	0	0	0	0	0	0
	120%	15,660	10,260	0	0	0	0	0	0	0	0	0
1,710 이상 1,720 미만	100%	13,260	8,760	0	0	0	0	0	0	0	0	0
	80%	10,600	7,000	0	0	0	0	0	0	0	0	0
	120%	15,910	10,510	0	0	0	0	0	0	0	0	0
1,720 이상 1,730 미만	100%	13,460	8,960	1,040	0	0	0	0	0	0	0	0
	80%	10,760	7,160	830	0	0	0	0	0	0	0	0
	120%	16,150	10,750	1,240	0	0	0	0	0	0	0	0
1,730 이상 1,740 미만	100%	13,670	9,170	1,240	0	0	0	0	0	0	0	0
	80%	10,930	7,330	990	0	0	0	0	0	0	0	0
	120%	16,400	11,000	1,480	0	0	0	0	0	0	0	0
1,740 이상 1,750 미만	100%	13,880	9,380	1,440	0	0	0	0	0	0	0	0
	80%	11,100	7,500	1,150	0	0	0	0	0	0	0	0
	120%	16,650	11,250	1,720	0	0	0	0	0	0	0	0
1,750 이상 1,760 미만	100%	14,080	9,580	1,640	0	0	0	0	0	0	0	0
	80%	11,260	7,660	1,310	0	0	0	0	0	0	0	0
	120%	16,890	11,490	1,960	0	0	0	0	0	0	0	0
1,760 이상 1,770 미만	100%	14,290	9,790	1,830	0	0	0	0	0	0	0	0
	80%	11,430	7,830	1,460	0	0	0	0	0	0	0	0
	120%	17,140	11,740	2,190	0	0	0	0	0	0	0	0
1,770 이상 1,780 미만	100%	14,500	10,000	2,030	0	0	0	0	0	0	0	0
	80%	11,600	8,000	1,620	0	0	0	0	0	0	0	0
	120%	17,400	12,000	2,430	0	0	0	0	0	0	0	0

◎ 주민세액은 산출세액의 10%입니다.

10 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,780 이상 1,790 미만	100%	14,700	10,200	2,230	0	0	0	0	0	0	0	0
	80%	11,760	8,160	1,780	0	0	0	0	0	0	0	0
	120%	17,640	12,240	2,670	0	0	0	0	0	0	0	0
1,790 이상 1,800 미만	100%	14,910	10,410	2,430	0	0	0	0	0	0	0	0
	80%	11,920	8,320	1,940	0	0	0	0	0	0	0	0
	120%	17,890	12,490	2,910	0	0	0	0	0	0	0	0
1,800 이상 1,810 미만	100%	15,110	10,610	2,630	0	0	0	0	0	0	0	0
	80%	12,080	8,480	2,100	0	0	0	0	0	0	0	0
	120%	18,130	12,730	3,150	0	0	0	0	0	0	0	0
1,810 이상 1,820 미만	100%	15,320	10,820	2,830	0	0	0	0	0	0	0	0
	80%	12,250	8,650	2,260	0	0	0	0	0	0	0	0
	120%	18,380	12,980	3,390	0	0	0	0	0	0	0	0
1,820 이상 1,830 미만	100%	15,530	11,030	3,020	0	0	0	0	0	0	0	0
	80%	12,420	8,820	2,410	0	0	0	0	0	0	0	0
	120%	18,630	13,230	3,620	0	0	0	0	0	0	0	0
1,830 이상 1,840 미만	100%	15,730	11,230	3,220	0	0	0	0	0	0	0	0
	80%	12,580	8,980	2,570	0	0	0	0	0	0	0	0
	120%	18,870	13,470	3,860	0	0	0	0	0	0	0	0
1,840 이상 1,850 미만	100%	15,940	11,440	3,420	0	0	0	0	0	0	0	0
	80%	12,750	9,150	2,730	0	0	0	0	0	0	0	0
	120%	19,120	13,720	4,100	0	0	0	0	0	0	0	0
1,850 이상 1,860 미만	100%	16,150	11,650	3,620	0	0	0	0	0	0	0	0
	80%	12,920	9,320	2,890	0	0	0	0	0	0	0	0
	120%	19,380	13,980	4,340	0	0	0	0	0	0	0	0
1,860 이상 1,870 미만	100%	16,350	11,850	3,820	0	0	0	0	0	0	0	0
	80%	13,080	9,480	3,050	0	0	0	0	0	0	0	0
	120%	19,620	14,220	4,580	0	0	0	0	0	0	0	0
1,870 이상 1,880 미만	100%	16,560	12,060	4,020	0	0	0	0	0	0	0	0
	80%	13,240	9,640	3,210	0	0	0	0	0	0	0	0
	120%	19,870	14,470	4,820	0	0	0	0	0	0	0	0
1,880 이상 1,890 미만	100%	16,770	12,270	4,220	0	0	0	0	0	0	0	0
	80%	13,410	9,810	3,370	0	0	0	0	0	0	0	0
	120%	20,120	14,720	5,060	0	0	0	0	0	0	0	0
1,890 이상 1,900 미만	100%	16,970	12,470	4,410	1,040	0	0	0	0	0	0	0
	80%	13,570	9,970	3,520	830	0	0	0	0	0	0	0
	120%	20,360	14,960	5,290	1,240	0	0	0	0	0	0	0
1,900 이상 1,910 미만	100%	17,180	12,680	4,610	1,240	0	0	0	0	0	0	0
	80%	13,740	10,140	3,680	990	0	0	0	0	0	0	0
	120%	20,610	15,210	5,530	1,480	0	0	0	0	0	0	0

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
1,910 이상 1,920 미만	100%	17,390	12,890	4,810	1,440	0	0	0	0	0	0	0
	80%	13,910	10,310	3,840	1,150	0	0	0	0	0	0	0
	120%	20,860	15,460	5,770	1,720	0	0	0	0	0	0	0
1,920 이상 1,930 미만	100%	17,590	13,090	5,010	1,630	0	0	0	0	0	0	0
	80%	14,070	10,470	4,000	1,300	0	0	0	0	0	0	0
	120%	21,100	15,700	6,010	1,950	0	0	0	0	0	0	0
1,930 이상 1,940 미만	100%	17,800	13,300	5,210	1,830	0	0	0	0	0	0	0
	80%	14,240	10,640	4,160	1,460	0	0	0	0	0	0	0
	120%	21,360	15,960	6,250	2,190	0	0	0	0	0	0	0
1,940 이상 1,950 미만	100%	18,010	13,510	5,410	2,030	0	0	0	0	0	0	0
	80%	14,400	10,800	4,320	1,620	0	0	0	0	0	0	0
	120%	21,610	16,210	6,490	2,430	0	0	0	0	0	0	0
1,950 이상 1,960 미만	100%	18,210	13,710	5,600	2,230	0	0	0	0	0	0	0
	80%	14,560	10,960	4,480	1,780	0	0	0	0	0	0	0
	120%	21,850	16,450	6,720	2,670	0	0	0	0	0	0	0
1,960 이상 1,970 미만	100%	18,420	13,920	5,800	2,430	0	0	0	0	0	0	0
	80%	14,730	11,130	4,640	1,940	0	0	0	0	0	0	0
	120%	22,100	16,700	6,960	2,910	0	0	0	0	0	0	0
1,970 이상 1,980 미만	100%	18,630	14,130	6,000	2,630	0	0	0	0	0	0	0
	80%	14,900	11,300	4,800	2,100	0	0	0	0	0	0	0
	120%	22,350	16,950	7,200	3,150	0	0	0	0	0	0	0
1,980 이상 1,990 미만	100%	18,880	14,330	6,200	2,820	0	0	0	0	0	0	0
	80%	15,100	11,460	4,960	2,250	0	0	0	0	0	0	0
	120%	22,650	17,190	7,440	3,380	0	0	0	0	0	0	0
1,990 이상 2,000 미만	100%	19,200	14,540	6,400	3,020	0	0	0	0	0	0	0
	80%	15,360	11,630	5,120	2,410	0	0	0	0	0	0	0
	120%	23,040	17,440	7,680	3,620	0	0	0	0	0	0	0
2,000 이상 2,010 미만	100%	19,520	14,750	6,600	3,220	0	0	0	0	0	0	0
	80%	15,610	11,800	5,280	2,570	0	0	0	0	0	0	0
	120%	23,420	17,700	7,920	3,860	0	0	0	0	0	0	0
2,010 이상 2,020 미만	100%	19,850	14,950	6,800	3,420	0	0	0	0	0	0	0
	80%	15,880	11,960	5,440	2,730	0	0	0	0	0	0	0
	120%	23,820	17,940	8,160	4,100	0	0	0	0	0	0	0
2,020 이상 2,030 미만	100%	20,170	15,160	6,990	3,620	0	0	0	0	0	0	0
	80%	16,130	12,120	5,590	2,890	0	0	0	0	0	0	0
	120%	24,200	18,190	8,380	4,340	0	0	0	0	0	0	0
2,030 이상 2,040 미만	100%	20,490	15,370	7,190	3,820	0	0	0	0	0	0	0
	80%	16,390	12,290	5,750	3,050	0	0	0	0	0	0	0
	120%	24,580	18,440	8,620	4,580	0	0	0	0	0	0	0

◎ 주민세액은 산출세액의 10%입니다.

12 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
2,040 이상 2,050 미만	100%	20,810	15,570	7,390	4,020	0	0	0	0	0	0	0
	80%	16,640	12,450	5,910	3,210	0	0	0	0	0	0	0
	120%	24,970	18,680	8,860	4,820	0	0	0	0	0	0	0
2,050 이상 2,060 미만	100%	21,130	15,780	7,590	4,210	0	0	0	0	0	0	0
	80%	16,900	12,620	6,070	3,360	0	0	0	0	0	0	0
	120%	25,350	18,930	9,100	5,050	0	0	0	0	0	0	0
2,060 이상 2,070 미만	100%	21,450	15,990	7,790	4,410	1,040	0	0	0	0	0	0
	80%	17,160	12,790	6,230	3,520	830	0	0	0	0	0	0
	120%	25,740	19,180	9,340	5,290	1,240	0	0	0	0	0	0
2,070 이상 2,080 미만	100%	21,770	16,190	7,990	4,610	1,240	0	0	0	0	0	0
	80%	17,410	12,950	6,390	3,680	990	0	0	0	0	0	0
	120%	26,120	19,420	9,580	5,530	1,480	0	0	0	0	0	0
2,080 이상 2,090 미만	100%	22,090	16,400	8,180	4,810	1,430	0	0	0	0	0	0
	80%	17,670	13,120	6,540	3,840	1,140	0	0	0	0	0	0
	120%	26,500	19,680	9,810	5,770	1,710	0	0	0	0	0	0
2,090 이상 2,100 미만	100%	22,420	16,600	8,380	5,010	1,630	0	0	0	0	0	0
	80%	17,930	13,280	6,700	4,000	1,300	0	0	0	0	0	0
	120%	26,900	19,920	10,050	6,010	1,950	0	0	0	0	0	0
2,100 이상 2,110 미만	100%	22,740	16,810	8,580	5,210	1,830	0	0	0	0	0	0
	80%	18,190	13,440	6,860	4,160	1,460	0	0	0	0	0	0
	120%	27,280	20,170	10,290	6,250	2,190	0	0	0	0	0	0
2,110 이상 2,120 미만	100%	23,060	17,020	8,780	5,400	2,030	0	0	0	0	0	0
	80%	18,440	13,610	7,020	4,320	1,620	0	0	0	0	0	0
	120%	27,670	20,420	10,530	6,480	2,430	0	0	0	0	0	0
2,120 이상 2,130 미만	100%	23,380	17,220	8,980	5,600	2,230	0	0	0	0	0	0
	80%	18,700	13,770	7,180	4,480	1,780	0	0	0	0	0	0
	120%	28,050	20,660	10,770	6,720	2,670	0	0	0	0	0	0
2,130 이상 2,140 미만	100%	23,700	17,430	9,180	5,800	2,430	0	0	0	0	0	0
	80%	18,960	13,940	7,340	4,640	1,940	0	0	0	0	0	0
	120%	28,440	20,910	11,010	6,960	2,910	0	0	0	0	0	0
2,140 이상 2,150 미만	100%	24,020	17,640	9,380	6,000	2,630	0	0	0	0	0	0
	80%	19,210	14,110	7,500	4,800	2,100	0	0	0	0	0	0
	120%	28,820	21,160	11,250	7,200	3,150	0	0	0	0	0	0
2,150 이상 2,160 미만	100%	24,340	17,840	9,570	6,200	2,820	0	0	0	0	0	0
	80%	19,470	14,270	7,650	4,960	2,250	0	0	0	0	0	0
	120%	29,200	21,400	11,480	7,440	3,380	0	0	0	0	0	0
2,160 이상 2,170 미만	100%	24,660	18,050	9,770	6,400	3,020	0	0	0	0	0	0
	80%	19,720	14,440	7,810	5,120	2,410	0	0	0	0	0	0
	120%	29,590	21,660	11,720	7,680	3,620	0	0	0	0	0	0

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
2,170 이상 2,180 미만	100%	24,990	18,260	9,970	6,600	3,220	0	0	0	0	0	0
	80%	19,990	14,600	7,970	5,280	2,570	0	0	0	0	0	0
	120%	29,980	21,910	11,960	7,920	3,860	0	0	0	0	0	0
2,180 이상 2,190 미만	100%	25,310	18,460	10,170	6,790	3,420	0	0	0	0	0	0
	80%	20,240	14,760	8,130	5,430	2,730	0	0	0	0	0	0
	120%	30,370	22,150	12,200	8,140	4,100	0	0	0	0	0	0
2,190 이상 2,200 미만	100%	25,630	18,670	10,370	6,990	3,620	0	0	0	0	0	0
	80%	20,500	14,930	8,290	5,590	2,890	0	0	0	0	0	0
	120%	30,750	22,400	12,440	8,380	4,340	0	0	0	0	0	0
2,200 이상 2,210 미만	100%	25,950	18,950	10,570	7,190	3,820	0	0	0	0	0	0
	80%	20,760	15,160	8,450	5,750	3,050	0	0	0	0	0	0
	120%	31,140	22,740	12,680	8,620	4,580	0	0	0	0	0	0
2,210 이상 2,220 미만	100%	26,270	19,270	10,760	7,390	4,010	0	0	0	0	0	0
	80%	21,010	15,410	8,600	5,910	3,200	0	0	0	0	0	0
	120%	31,520	23,120	12,910	8,860	4,810	0	0	0	0	0	0
2,220 이상 2,230 미만	100%	26,590	19,590	10,960	7,590	4,210	0	0	0	0	0	0
	80%	21,270	15,670	8,760	6,070	3,360	0	0	0	0	0	0
	120%	31,900	23,500	13,150	9,100	5,050	0	0	0	0	0	0
2,230 이상 2,240 미만	100%	26,910	19,910	11,160	7,790	4,410	1,040	0	0	0	0	0
	80%	21,520	15,920	8,920	6,230	3,520	830	0	0	0	0	0
	120%	32,290	23,890	13,390	9,340	5,290	1,240	0	0	0	0	0
2,240 이상 2,250 미만	100%	27,240	20,240	11,360	7,980	4,610	1,230	0	0	0	0	0
	80%	21,790	16,190	9,080	6,380	3,680	980	0	0	0	0	0
	120%	32,680	24,280	13,630	9,570	5,530	1,470	0	0	0	0	0
2,250 이상 2,260 미만	100%	27,560	20,560	11,560	8,180	4,810	1,430	0	0	0	0	0
	80%	22,040	16,440	9,240	6,540	3,840	1,140	0	0	0	0	0
	120%	33,070	24,670	13,870	9,810	5,770	1,710	0	0	0	0	0
2,260 이상 2,270 미만	100%	27,880	20,880	11,760	8,380	5,010	1,630	0	0	0	0	0
	80%	22,300	16,700	9,400	6,700	4,000	1,300	0	0	0	0	0
	120%	33,450	25,050	14,110	10,050	6,010	1,950	0	0	0	0	0
2,270 이상 2,280 미만	100%	28,200	21,200	11,960	8,580	5,210	1,830	0	0	0	0	0
	80%	22,560	16,960	9,560	6,860	4,160	1,460	0	0	0	0	0
	120%	33,840	25,440	14,350	10,290	6,250	2,190	0	0	0	0	0
2,280 이상 2,290 미만	100%	28,520	21,520	12,150	8,780	5,400	2,030	0	0	0	0	0
	80%	22,810	17,210	9,720	7,020	4,320	1,620	0	0	0	0	0
	120%	34,220	25,820	14,580	10,530	6,480	2,430	0	0	0	0	0
2,290 이상 2,300 미만	100%	28,840	21,840	12,350	8,980	5,600	2,230	0	0	0	0	0
	80%	23,070	17,470	9,880	7,180	4,480	1,780	0	0	0	0	0
	120%	34,600	26,200	14,820	10,770	6,720	2,670	0	0	0	0	0

◎ 주민세액은 산출세액의 10%입니다.

14 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
2,300 이상 2,310 미만	100%	29,160	22,160	12,550	9,180	5,800	2,430	0	0	0	0	0
	80%	23,320	17,720	10,040	7,340	4,640	1,940	0	0	0	0	0
	120%	34,990	26,590	15,060	11,010	6,960	2,910	0	0	0	0	0
2,310 이상 2,320 미만	100%	29,480	22,480	12,750	9,370	6,000	2,620	0	0	0	0	0
	80%	23,580	17,980	10,200	7,490	4,800	2,090	0	0	0	0	0
	120%	35,370	26,970	15,300	11,240	7,200	3,140	0	0	0	0	0
2,320 이상 2,330 미만	100%	29,810	22,810	12,950	9,570	6,200	2,820	0	0	0	0	0
	80%	23,840	18,240	10,360	7,650	4,960	2,250	0	0	0	0	0
	120%	35,770	27,370	15,540	11,480	7,440	3,380	0	0	0	0	0
2,330 이상 2,340 미만	100%	30,130	23,130	13,150	9,770	6,400	3,020	0	0	0	0	0
	80%	24,100	18,500	10,520	7,810	5,120	2,410	0	0	0	0	0
	120%	36,150	27,750	15,780	11,720	7,680	3,620	0	0	0	0	0
2,340 이상 2,350 미만	100%	30,450	23,450	13,340	9,970	6,590	3,220	0	0	0	0	0
	80%	24,360	18,760	10,670	7,970	5,270	2,570	0	0	0	0	0
	120%	36,540	28,140	16,000	11,960	7,900	3,860	0	0	0	0	0
2,350 이상 2,360 미만	100%	30,770	23,770	13,540	10,170	6,790	3,420	0	0	0	0	0
	80%	24,610	19,010	10,830	8,130	5,430	2,730	0	0	0	0	0
	120%	36,920	28,520	16,240	12,200	8,140	4,100	0	0	0	0	0
2,360 이상 2,370 미만	100%	31,090	24,090	13,740	10,370	6,990	3,620	0	0	0	0	0
	80%	24,870	19,270	10,990	8,290	5,590	2,890	0	0	0	0	0
	120%	37,300	28,900	16,480	12,440	8,380	4,340	0	0	0	0	0
2,370 이상 2,380 미만	100%	31,410	24,410	13,940	10,560	7,190	3,810	0	0	0	0	0
	80%	25,120	19,520	11,150	8,440	5,750	3,040	0	0	0	0	0
	120%	37,690	29,290	16,720	12,670	8,620	4,570	0	0	0	0	0
2,380 이상 2,390 미만	100%	31,970	24,730	14,140	10,760	7,390	4,010	0	0	0	0	0
	80%	25,570	19,780	11,310	8,600	5,910	3,200	0	0	0	0	0
	120%	38,360	29,670	16,960	12,910	8,860	4,810	0	0	0	0	0
2,390 이상 2,400 미만	100%	32,770	25,050	14,340	10,960	7,590	4,210	0	0	0	0	0
	80%	26,210	20,040	11,470	8,760	6,070	3,360	0	0	0	0	0
	120%	39,320	30,060	17,200	13,150	9,100	5,050	0	0	0	0	0
2,400 이상 2,410 미만	100%	33,570	25,380	14,530	11,160	7,780	4,410	1,030	0	0	0	0
	80%	26,850	20,300	11,620	8,920	6,220	3,520	820	0	0	0	0
	120%	40,280	30,450	17,430	13,390	9,330	5,290	1,230	0	0	0	0
2,410 이상 2,420 미만	100%	34,380	25,700	14,730	11,360	7,980	4,610	1,230	0	0	0	0
	80%	27,500	20,560	11,780	9,080	6,380	3,680	980	0	0	0	0
	120%	41,250	30,840	17,670	13,630	9,570	5,530	1,470	0	0	0	0
2,420 이상 2,430 미만	100%	35,180	26,020	14,930	11,560	8,180	4,810	1,430	0	0	0	0
	80%	28,140	20,810	11,940	9,240	6,540	3,840	1,140	0	0	0	0
	120%	42,210	31,220	17,910	13,870	9,810	5,770	1,710	0	0	0	0

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
2,430 이상 2,440 미만	100%	35,980	26,340	15,130	11,760	8,380	5,010	1,630	0	0	0	0
	80%	28,780	21,070	12,100	9,400	6,700	4,000	1,300	0	0	0	0
	120%	43,170	31,600	18,150	14,110	10,050	6,010	1,950	0	0	0	0
2,440 이상 2,450 미만	100%	36,790	26,660	15,330	11,950	8,580	5,200	1,830	0	0	0	0
	80%	29,430	21,320	12,260	9,560	6,860	4,160	1,460	0	0	0	0
	120%	44,140	31,990	18,390	14,340	10,290	6,240	2,190	0	0	0	0
2,450 이상 2,460 미만	100%	37,590	26,980	15,530	12,150	8,780	5,400	2,030	0	0	0	0
	80%	30,070	21,580	12,420	9,720	7,020	4,320	1,620	0	0	0	0
	120%	45,100	32,370	18,630	14,580	10,530	6,480	2,430	0	0	0	0
2,460 이상 2,470 미만	100%	38,390	27,300	15,730	12,350	8,980	5,600	2,230	0	0	0	0
	80%	30,710	21,840	12,580	9,880	7,180	4,480	1,780	0	0	0	0
	120%	46,060	32,760	18,870	14,820	10,770	6,720	2,670	0	0	0	0
2,470 이상 2,480 미만	100%	39,200	27,630	15,920	12,550	9,170	5,800	2,420	0	0	0	0
	80%	31,360	22,100	12,730	10,040	7,330	4,640	1,930	0	0	0	0
	120%	47,040	33,150	19,100	15,060	11,000	6,960	2,900	0	0	0	0
2,480 이상 2,490 미만	100%	40,000	27,950	16,120	12,750	9,370	6,000	2,620	0	0	0	0
	80%	32,000	22,360	12,890	10,200	7,490	4,800	2,090	0	0	0	0
	120%	48,000	33,540	19,340	15,300	11,240	7,200	3,140	0	0	0	0
2,490 이상 2,500 미만	100%	40,800	28,270	16,320	12,950	9,570	6,200	2,820	0	0	0	0
	80%	32,640	22,610	13,050	10,360	7,650	4,960	2,250	0	0	0	0
	120%	48,960	33,920	19,580	15,540	11,480	7,440	3,380	0	0	0	0
2,500 이상 2,510 미만	100%	41,630	28,600	16,530	13,150	9,780	6,400	3,030	0	0	0	0
	80%	33,300	22,880	13,220	10,520	7,820	5,120	2,420	0	0	0	0
	120%	49,950	34,320	19,830	15,780	11,730	7,680	3,630	0	0	0	0
2,510 이상 2,520 미만	100%	42,490	28,940	16,740	13,360	9,990	6,610	3,240	0	0	0	0
	80%	33,990	23,150	13,390	10,680	7,990	5,280	2,590	0	0	0	0
	120%	50,980	34,720	20,080	16,030	11,980	7,930	3,880	0	0	0	0
2,520 이상 2,530 미만	100%	43,340	29,280	16,950	13,580	10,200	6,830	3,450	0	0	0	0
	80%	34,670	23,420	13,560	10,860	8,160	5,460	2,760	0	0	0	0
	120%	52,000	35,130	20,340	16,290	12,240	8,190	4,140	0	0	0	0
2,530 이상 2,540 미만	100%	44,200	29,630	17,160	13,790	10,410	7,040	3,660	0	0	0	0
	80%	35,360	23,700	13,720	11,030	8,320	5,630	2,920	0	0	0	0
	120%	53,040	35,550	20,590	16,540	12,490	8,440	4,390	0	0	0	0
2,540 이상 2,550 미만	100%	45,050	29,970	17,370	14,000	10,620	7,250	3,870	0	0	0	0
	80%	36,040	23,970	13,890	11,200	8,490	5,800	3,090	0	0	0	0
	120%	54,060	35,960	20,840	16,800	12,740	8,700	4,640	0	0	0	0
2,550 이상 2,560 미만	100%	45,910	30,310	17,590	14,210	10,840	7,460	4,090	0	0	0	0
	80%	36,720	24,240	14,070	11,360	8,670	5,960	3,270	0	0	0	0
	120%	55,090	36,370	21,100	17,050	13,000	8,950	4,900	0	0	0	0

◎ 주민세액은 산출세액의 10%입니다.

16 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
2,560 이상 2,570 미만	100%	46,770	30,650	17,800	14,420	11,050	7,670	4,300	0	0	0	0
	80%	37,410	24,520	14,240	11,530	8,840	6,130	3,440	0	0	0	0
	120%	56,120	36,780	21,360	17,300	13,260	9,200	5,160	0	0	0	0
2,570 이상 2,580 미만	100%	47,620	31,000	18,010	14,630	11,260	7,880	4,510	1,130	0	0	0
	80%	38,090	24,800	14,400	11,700	9,000	6,300	3,600	900	0	0	0
	120%	57,140	37,200	21,610	17,550	13,510	9,450	5,410	1,350	0	0	0
2,580 이상 2,590 미만	100%	48,480	31,340	18,220	14,850	11,470	8,100	4,720	1,350	0	0	0
	80%	38,780	25,070	14,570	11,880	9,170	6,480	3,770	1,080	0	0	0
	120%	58,170	37,600	21,860	17,820	13,760	9,720	5,660	1,620	0	0	0
2,590 이상 2,600 미만	100%	49,330	31,830	18,430	15,060	11,680	8,310	4,930	1,560	0	0	0
	80%	39,460	25,460	14,740	12,040	9,340	6,640	3,940	1,240	0	0	0
	120%	59,190	38,190	22,110	18,070	14,010	9,970	5,910	1,870	0	0	0
2,600 이상 2,610 미만	100%	50,190	32,690	18,650	15,270	11,900	8,520	5,150	1,770	0	0	0
	80%	40,150	26,150	14,920	12,210	9,520	6,810	4,120	1,410	0	0	0
	120%	60,220	39,220	22,380	18,320	14,280	10,220	6,180	2,120	0	0	0
2,610 이상 2,620 미만	100%	51,040	33,540	18,920	15,480	12,110	8,730	5,360	1,980	0	0	0
	80%	40,830	26,830	15,130	12,380	9,680	6,980	4,280	1,580	0	0	0
	120%	61,240	40,240	22,700	18,570	14,530	10,470	6,430	2,370	0	0	0
2,620 이상 2,630 미만	100%	51,900	34,400	19,250	15,690	12,320	8,940	5,570	2,190	0	0	0
	80%	41,520	27,520	15,400	12,550	9,850	7,150	4,450	1,750	0	0	0
	120%	62,280	41,280	23,100	18,820	14,780	10,720	6,680	2,620	0	0	0
2,630 이상 2,640 미만	100%	52,760	35,260	19,580	15,910	12,530	9,160	5,780	2,410	0	0	0
	80%	42,200	28,200	15,660	12,720	10,020	7,320	4,620	1,920	0	0	0
	120%	63,310	42,310	23,490	19,090	15,030	10,990	6,930	2,890	0	0	0
2,640 이상 2,650 미만	100%	53,610	36,110	19,910	16,120	12,740	9,370	5,990	2,620	0	0	0
	80%	42,880	28,880	15,920	12,890	10,190	7,490	4,790	2,090	0	0	0
	120%	64,330	43,330	23,890	19,340	15,280	11,240	7,180	3,140	0	0	0
2,650 이상 2,660 미만	100%	54,470	36,970	20,240	16,330	12,960	9,580	6,210	2,830	0	0	0
	80%	43,570	29,570	16,190	13,060	10,360	7,660	4,960	2,260	0	0	0
	120%	65,360	44,360	24,280	19,590	15,550	11,490	7,450	3,390	0	0	0
2,660 이상 2,670 미만	100%	55,320	37,820	20,570	16,540	13,170	9,790	6,420	3,040	0	0	0
	80%	44,250	30,250	16,450	13,230	10,530	7,830	5,130	2,430	0	0	0
	120%	66,380	45,380	24,680	19,840	15,800	11,740	7,700	3,640	0	0	0
2,670 이상 2,680 미만	100%	56,180	38,680	20,900	16,750	13,380	10,000	6,630	3,250	0	0	0
	80%	44,940	30,940	16,720	13,400	10,700	8,000	5,300	2,600	0	0	0
	120%	67,410	46,410	25,080	20,100	16,050	12,000	7,950	3,900	0	0	0
2,680 이상 2,690 미만	100%	57,040	39,540	21,230	16,970	13,590	10,220	6,840	3,470	0	0	0
	80%	45,630	31,630	16,980	13,570	10,870	8,170	5,470	2,770	0	0	0
	120%	68,440	47,440	25,470	20,360	16,300	12,260	8,200	4,160	0	0	0

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
2,690 이상 2,700 미만	100%	57,890	40,390	21,560	17,180	13,800	10,430	7,050	3,680	0	0	0
	80%	46,310	32,310	17,240	13,740	11,040	8,340	5,640	2,940	0	0	0
	120%	69,460	48,460	25,870	20,610	16,560	12,510	8,460	4,410	0	0	0
2,700 이상 2,710 미만	100%	58,750	41,250	21,890	17,390	14,020	10,640	7,270	3,890	0	0	0
	80%	47,000	33,000	17,510	13,910	11,210	8,510	5,810	3,110	0	0	0
	120%	70,500	49,500	26,260	20,860	16,820	12,760	8,720	4,660	0	0	0
2,710 이상 2,720 미만	100%	59,600	42,100	22,220	17,600	14,230	10,850	7,480	4,100	0	0	0
	80%	47,680	33,680	17,770	14,080	11,380	8,680	5,980	3,280	0	0	0
	120%	71,520	50,520	26,660	21,120	17,070	13,020	8,970	4,920	0	0	0
2,720 이상 2,730 미만	100%	60,460	42,960	22,550	17,810	14,440	11,060	7,690	4,310	0	0	0
	80%	48,360	34,360	18,040	14,240	11,550	8,840	6,150	3,440	0	0	0
	120%	72,550	51,550	27,060	21,370	17,320	13,270	9,220	5,170	0	0	0
2,730 이상 2,740 미만	100%	61,310	43,810	22,880	18,030	14,650	11,280	7,900	4,530	1,150	0	0
	80%	49,040	35,040	18,300	14,420	11,720	9,020	6,320	3,620	920	0	0
	120%	73,570	52,570	27,450	21,630	17,580	13,530	9,480	5,430	1,380	0	0
2,740 이상 2,750 미만	100%	62,170	44,670	23,210	18,240	14,860	11,490	8,110	4,740	1,360	0	0
	80%	49,730	35,730	18,560	14,590	11,880	9,190	6,480	3,790	1,080	0	0
	120%	74,600	53,600	27,850	21,880	17,830	13,780	9,730	5,680	1,630	0	0
2,750 이상 2,760 미만	100%	63,030	45,530	23,540	18,450	15,070	11,700	8,320	4,950	1,570	0	0
	80%	50,420	36,420	18,830	14,760	12,050	9,360	6,650	3,960	1,250	0	0
	120%	75,630	54,630	28,240	22,140	18,080	14,040	9,980	5,940	1,880	0	0
2,760 이상 2,770 미만	100%	63,880	46,380	23,870	18,660	15,290	11,910	8,540	5,160	1,790	0	0
	80%	51,100	37,100	19,090	14,920	12,230	9,520	6,830	4,120	1,430	0	0
	120%	76,650	55,650	28,640	22,390	18,340	14,290	10,240	6,190	2,140	0	0
2,770 이상 2,780 미만	100%	64,740	47,240	24,200	18,950	15,500	12,120	8,750	5,370	2,000	0	0
	80%	51,790	37,790	19,360	15,160	12,400	9,690	7,000	4,290	1,600	0	0
	120%	77,680	56,680	29,040	22,740	18,600	14,540	10,500	6,440	2,400	0	0
2,780 이상 2,790 미만	100%	65,590	48,090	24,520	19,270	15,710	12,340	8,960	5,590	2,210	0	0
	80%	52,470	38,470	19,610	15,410	12,560	9,870	7,160	4,470	1,760	0	0
	120%	78,700	57,700	29,420	23,120	18,850	14,800	10,750	6,700	2,650	0	0
2,790 이상 2,800 미만	100%	66,450	48,950	24,850	19,600	15,920	12,550	9,170	5,800	2,420	0	0
	80%	53,160	39,160	19,880	15,680	12,730	10,040	7,330	4,640	1,930	0	0
	120%	79,740	58,740	29,820	23,520	19,100	15,060	11,000	6,960	2,900	0	0
2,800 이상 2,810 미만	100%	67,300	49,800	25,180	19,930	16,130	12,760	9,380	6,010	2,630	0	0
	80%	53,840	39,840	20,140	15,940	12,900	10,200	7,500	4,800	2,100	0	0
	120%	80,760	59,760	30,210	23,910	19,350	15,310	11,250	7,210	3,150	0	0
2,810 이상 2,820 미만	100%	68,160	50,660	25,510	20,260	16,350	12,970	9,600	6,220	2,850	0	0
	80%	54,520	40,520	20,400	16,200	13,080	10,370	7,680	4,970	2,280	0	0
	120%	81,790	60,790	30,610	24,310	19,620	15,560	11,520	7,460	3,420	0	0

◎ 주민세액은 산출세액의 10%입니다.

18 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
2,820 이상 2,830 미만	100%	69,020	51,520	25,840	20,590	16,560	13,180	9,810	6,430	3,060	0	0
	80%	55,210	41,210	20,670	16,470	13,240	10,540	7,840	5,140	2,440	0	0
	120%	82,820	61,820	31,000	24,700	19,870	15,810	11,770	7,710	3,670	0	0
2,830 이상 2,840 미만	100%	69,870	52,370	26,170	20,920	16,770	13,400	10,020	6,650	3,270	0	0
	80%	55,890	41,890	20,930	16,730	13,410	10,720	8,010	5,320	2,610	0	0
	120%	83,840	62,840	31,400	25,100	20,120	16,080	12,020	7,980	3,920	0	0
2,840 이상 2,850 미만	100%	70,730	53,230	26,500	21,250	16,980	13,610	10,230	6,860	3,480	0	0
	80%	56,580	42,580	21,200	17,000	13,580	10,880	8,180	5,480	2,780	0	0
	120%	84,870	63,870	31,800	25,500	20,370	16,330	12,270	8,230	4,170	0	0
2,850 이상 2,860 미만	100%	71,580	54,080	26,830	21,580	17,190	13,820	10,440	7,070	3,690	0	0
	80%	57,260	43,260	21,460	17,260	13,750	11,050	8,350	5,650	2,950	0	0
	120%	85,890	64,890	32,190	25,890	20,620	16,580	12,520	8,480	4,420	0	0
2,860 이상 2,870 미만	100%	72,440	54,940	27,160	21,910	17,410	14,030	10,660	7,280	3,910	0	0
	80%	57,950	43,950	21,720	17,520	13,920	11,220	8,520	5,820	3,120	0	0
	120%	86,920	65,920	32,590	26,290	20,890	16,830	12,790	8,730	4,690	0	0
2,870 이상 2,880 미만	100%	73,290	55,790	27,490	22,240	17,620	14,240	10,870	7,490	4,120	0	0
	80%	58,630	44,630	21,990	17,790	14,090	11,390	8,690	5,990	3,290	0	0
	120%	87,940	66,940	32,980	26,680	21,140	17,080	13,040	8,980	4,940	0	0
2,880 이상 2,890 미만	100%	74,150	56,650	27,820	22,570	17,830	14,460	11,080	7,710	4,330	0	0
	80%	59,320	45,320	22,250	18,050	14,260	11,560	8,860	6,160	3,460	0	0
	120%	88,980	67,980	33,380	27,080	21,390	17,350	13,290	9,250	5,190	0	0
2,890 이상 2,900 미만	100%	75,010	57,510	28,150	22,900	18,040	14,670	11,290	7,920	4,540	1,170	0
	80%	60,000	46,000	22,520	18,320	14,430	11,730	9,030	6,330	3,630	930	0
	120%	90,010	69,010	33,780	27,480	21,640	17,600	13,540	9,500	5,440	1,400	0
2,900 이상 2,910 미만	100%	75,860	58,360	28,480	23,230	18,250	14,880	11,500	8,130	4,750	1,380	0
	80%	60,680	46,680	22,780	18,580	14,600	11,900	9,200	6,500	3,800	1,100	0
	120%	91,030	70,030	34,170	27,870	21,900	17,850	13,800	9,750	5,700	1,650	0
2,910 이상 2,920 미만	100%	76,720	59,220	28,810	23,560	18,470	15,090	11,720	8,340	4,970	1,590	0
	80%	61,370	47,370	23,040	18,840	14,770	12,070	9,370	6,670	3,970	1,270	0
	120%	92,060	71,060	34,570	28,270	22,160	18,100	14,060	10,000	5,960	1,900	0
2,920 이상 2,930 미만	100%	77,570	60,070	29,140	23,890	18,680	15,300	11,930	8,550	5,180	1,800	0
	80%	62,050	48,050	23,310	19,110	14,940	12,240	9,540	6,840	4,140	1,440	0
	120%	93,080	72,080	34,960	28,660	22,410	18,360	14,310	10,260	6,210	2,160	0
2,930 이상 2,940 미만	100%	78,430	60,930	29,470	24,220	18,970	15,510	12,140	8,760	5,390	2,010	0
	80%	62,740	48,740	23,570	19,370	15,170	12,400	9,710	7,000	4,310	1,600	0
	120%	94,110	73,110	35,360	29,060	22,760	18,610	14,560	10,510	6,460	2,410	0
2,940 이상 2,950 미만	100%	79,280	61,780	29,800	24,550	19,300	15,730	12,350	8,980	5,600	2,230	0
	80%	63,420	49,420	23,840	19,640	15,440	12,580	9,880	7,180	4,480	1,780	0
	120%	95,130	74,130	35,760	29,460	23,160	18,870	14,820	10,770	6,720	2,670	0

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
2,950 이상 2,960 미만	100%	80,140	62,640	30,130	24,880	19,630	15,940	12,560	9,190	5,810	2,440	0
	80%	64,110	50,110	24,100	19,900	15,700	12,750	10,040	7,350	4,640	1,950	0
	120%	96,160	75,160	36,150	29,850	23,550	19,120	15,070	11,020	6,970	2,920	0
2,960 이상 2,970 미만	100%	81,000	63,500	30,460	25,210	19,960	16,150	12,780	9,400	6,030	2,650	0
	80%	64,800	50,800	24,360	20,160	15,960	12,920	10,220	7,520	4,820	2,120	0
	120%	97,200	76,200	36,550	30,250	23,950	19,380	15,330	11,280	7,230	3,180	0
2,970 이상 2,980 미만	100%	81,850	64,350	30,790	25,540	20,290	16,360	12,990	9,610	6,240	2,860	0
	80%	65,480	51,480	24,630	20,430	16,230	13,080	10,390	7,680	4,990	2,280	0
	120%	98,220	77,220	36,940	30,640	24,340	19,630	15,580	11,530	7,480	3,430	0
2,980 이상 2,990 미만	100%	82,710	65,210	31,120	25,870	20,620	16,570	13,200	9,820	6,450	3,070	0
	80%	66,160	52,160	24,890	20,690	16,490	13,250	10,560	7,850	5,160	2,450	0
	120%	99,250	78,250	37,340	31,040	24,740	19,880	15,840	11,780	7,740	3,680	0
2,990 이상 3,000 미만	100%	83,560	66,060	31,450	26,200	20,950	16,790	13,410	10,040	6,660	3,290	0
	80%	66,840	52,840	25,160	20,960	16,760	13,430	10,720	8,030	5,320	2,630	0
	120%	100,270	79,270	37,740	31,440	25,140	20,140	16,090	12,040	7,990	3,940	0
3,000 이상 3,020 미만	100%	84,850	67,350	32,490	26,690	21,440	17,100	13,730	10,350	6,980	3,600	0
	80%	67,880	53,880	25,990	21,350	17,150	13,680	10,980	8,280	5,580	2,880	0
	120%	101,820	80,820	38,980	32,020	25,720	20,520	16,470	12,420	8,370	4,320	0
3,020 이상 3,040 미만	100%	86,560	69,060	34,140	27,350	22,100	17,530	14,150	10,780	7,400	4,030	0
	80%	69,240	55,240	27,310	21,880	17,680	14,020	11,320	8,620	5,920	3,220	0
	120%	103,870	82,870	40,960	32,820	26,520	21,030	16,980	12,930	8,880	4,830	0
3,040 이상 3,060 미만	100%	88,270	70,770	35,790	28,010	22,760	17,950	14,580	11,200	7,830	4,450	1,080
	80%	70,610	56,610	28,630	22,400	18,200	14,360	11,660	8,960	6,260	3,560	860
	120%	105,920	84,920	42,940	33,610	27,310	21,540	17,490	13,440	9,390	5,340	1,290
3,060 이상 3,080 미만	100%	89,980	72,480	37,440	28,670	23,420	18,380	15,000	11,630	8,250	4,880	1,500
	80%	71,980	57,980	29,950	22,930	18,730	14,700	12,000	9,300	6,600	3,900	1,200
	120%	107,970	86,970	44,920	34,400	28,100	22,050	18,000	13,950	9,900	5,850	1,800
3,080 이상 3,100 미만	100%	91,690	74,190	39,080	29,330	24,080	18,830	15,430	12,050	8,680	5,300	1,930
	80%	73,350	59,350	31,260	23,460	19,260	15,060	12,340	9,640	6,940	4,240	1,540
	120%	110,020	89,020	46,890	35,190	28,890	22,590	18,510	14,460	10,410	6,360	2,310
3,100 이상 3,120 미만	100%	93,400	75,900	40,730	29,990	24,740	19,490	15,850	12,470	9,100	5,720	2,350
	80%	74,720	60,720	32,580	23,990	19,790	15,590	12,680	9,970	7,280	4,570	1,880
	120%	112,080	91,080	48,870	35,980	29,680	23,380	19,020	14,960	10,920	6,860	2,820
3,120 이상 3,140 미만	100%	95,760	77,620	42,380	30,650	25,400	20,150	16,270	12,900	9,520	6,150	2,770
	80%	76,600	62,090	33,900	24,520	20,320	16,120	13,010	10,320	7,610	4,920	2,210
	120%	114,910	93,140	50,850	36,780	30,480	24,180	19,520	15,480	11,420	7,380	3,320
3,140 이상 3,160 미만	100%	98,210	79,330	44,030	31,310	26,060	20,810	16,700	13,320	9,950	6,570	3,200
	80%	78,560	63,460	35,220	25,040	20,840	16,640	13,360	10,650	7,960	5,250	2,560
	120%	117,850	95,190	52,830	37,570	31,270	24,970	20,040	15,980	11,940	7,880	3,840

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20 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
3,160 이상 3,180 미만	100%	100,650	81,040	45,680	32,550	26,720	21,470	17,120	13,750	10,370	7,000	3,620
	80%	80,520	64,830	36,540	26,040	21,370	17,170	13,690	11,000	8,290	5,600	2,890
	120%	120,780	97,240	54,810	39,060	32,060	25,760	20,540	16,500	12,440	8,400	4,340
3,180 이상 3,200 미만	100%	103,100	82,750	47,330	34,200	27,380	22,130	17,540	14,170	10,790	7,420	4,040
	80%	82,480	66,200	37,860	27,360	21,900	17,700	14,030	11,330	8,630	5,930	3,230
	120%	123,720	99,300	56,790	41,040	32,850	26,550	21,040	17,000	12,940	8,900	4,840
3,200 이상 3,220 미만	100%	105,540	84,460	48,980	35,850	28,040	22,790	17,970	14,590	11,220	7,840	4,470
	80%	84,430	67,560	39,180	28,680	22,430	18,230	14,370	11,670	8,970	6,270	3,570
	120%	126,640	101,350	58,770	43,020	33,640	27,340	21,560	17,500	13,460	9,400	5,360
3,220 이상 3,240 미만	100%	107,990	86,170	50,620	37,500	28,700	23,450	18,390	15,020	11,640	8,270	4,890
	80%	86,390	68,930	40,490	30,000	22,960	18,760	14,710	12,010	9,310	6,610	3,910
	120%	129,580	103,400	60,740	45,000	34,440	28,140	22,060	18,020	13,960	9,920	5,860
3,240 이상 3,260 미만	100%	110,430	87,880	52,270	39,150	29,360	24,110	18,860	15,440	12,070	8,690	5,320
	80%	88,340	70,300	41,810	31,320	23,480	19,280	15,080	12,350	9,650	6,950	4,250
	120%	132,510	105,450	62,720	46,980	35,230	28,930	22,630	18,520	14,480	10,420	6,380
3,260 이상 3,280 미만	100%	112,880	89,600	53,920	40,800	30,020	24,770	19,520	15,870	12,490	9,120	5,740
	80%	90,300	71,680	43,130	32,640	24,010	19,810	15,610	12,690	9,990	7,290	4,590
	120%	135,450	107,520	64,700	48,960	36,020	29,720	23,420	19,040	14,980	10,940	6,880
3,280 이상 3,300 미만	100%	115,320	91,310	55,570	42,440	30,670	25,420	20,170	16,290	12,910	9,540	6,160
	80%	92,250	73,040	44,450	33,950	24,530	20,330	16,130	13,030	10,320	7,630	4,920
	120%	138,380	109,570	66,680	50,920	36,800	30,500	24,200	19,540	15,490	11,440	7,390
3,300 이상 3,320 미만	100%	117,770	93,020	57,220	44,090	31,330	26,080	20,830	16,710	13,340	9,960	6,590
	80%	94,210	74,410	45,770	35,270	25,060	20,860	16,660	13,360	10,670	7,960	5,270
	120%	141,320	111,620	68,660	52,900	37,590	31,290	24,990	20,050	16,000	11,950	7,900
3,320 이상 3,340 미만	100%	120,210	95,210	58,870	45,740	32,620	26,740	21,490	17,140	13,760	10,390	7,010
	80%	96,160	76,160	47,090	36,590	26,090	21,390	17,190	13,710	11,000	8,310	5,600
	120%	144,250	114,250	70,640	54,880	39,140	32,080	25,780	20,560	16,510	12,460	8,410
3,340 이상 3,360 미만	100%	122,660	97,660	60,440	47,320	34,190	27,370	22,120	17,540	14,170	10,790	7,420
	80%	98,120	78,120	48,350	37,850	27,350	21,890	17,690	14,030	11,330	8,630	5,930
	120%	147,190	117,190	72,520	56,780	41,020	32,840	26,540	21,040	17,000	12,940	8,900
3,360 이상 3,380 미만	100%	125,100	100,100	62,010	48,880	35,760	28,000	22,750	17,950	14,570	11,200	7,820
	80%	100,080	80,080	49,600	39,100	28,600	22,400	18,200	14,360	11,650	8,960	6,250
	120%	150,120	120,120	74,410	58,650	42,910	33,600	27,300	21,540	17,480	13,440	9,380
3,380 이상 3,400 미만	100%	127,550	102,550	63,570	50,450	37,320	28,630	23,380	18,350	14,970	11,600	8,220
	80%	102,040	82,040	50,850	40,360	29,850	22,900	18,700	14,680	11,970	9,280	6,570
	120%	153,060	123,060	76,280	60,540	44,780	34,350	28,050	22,020	17,960	13,920	9,860
3,400 이상 3,420 미만	100%	129,990	104,990	65,140	52,010	38,890	29,250	24,000	18,750	15,370	12,000	8,620
	80%	103,990	83,990	52,110	41,600	31,110	23,400	19,200	15,000	12,290	9,600	6,890
	120%	155,980	125,980	78,160	62,410	46,660	35,100	28,800	22,500	18,440	14,400	10,340

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
3,420 이상 3,440 미만	100%	132,440	107,440	66,700	53,580	40,450	29,880	24,630	19,380	15,780	12,400	9,030
	80%	105,950	85,950	53,360	42,860	32,360	23,900	19,700	15,500	12,620	9,920	7,220
	120%	158,920	128,920	80,040	64,290	48,540	35,850	29,550	23,250	18,930	14,880	10,830
3,440 이상 3,460 미만	100%	134,880	109,880	68,270	55,140	42,020	30,500	25,250	20,000	16,180	12,800	9,430
	80%	107,900	87,900	54,610	44,110	33,610	24,400	20,200	16,000	12,940	10,240	7,540
	120%	161,850	131,850	81,920	66,160	50,420	36,600	30,300	24,000	19,410	15,360	11,310
3,460 이상 3,480 미만	100%	137,330	112,330	69,830	56,710	43,580	31,130	25,880	20,630	16,580	13,210	9,830
	80%	109,860	89,860	55,860	45,360	34,860	24,900	20,700	16,500	13,260	10,560	7,860
	120%	164,790	134,790	83,790	68,050	52,290	37,350	31,050	24,750	19,890	15,850	11,790
3,480 이상 3,500 미만	100%	139,770	114,770	71,400	58,270	45,150	32,020	26,510	21,260	16,980	13,610	10,230
	80%	111,810	91,810	57,120	46,610	36,120	25,610	21,200	17,000	13,580	10,880	8,180
	120%	167,720	137,720	85,680	69,920	54,180	38,420	31,810	25,510	20,370	16,330	12,270
3,500 이상 3,520 미만	100%	142,220	117,220	72,960	59,840	46,710	33,590	27,130	21,880	17,390	14,010	10,640
	80%	113,770	93,770	58,360	47,870	37,360	26,870	21,700	17,500	13,910	11,200	8,510
	120%	170,660	140,660	87,550	71,800	56,050	40,300	32,550	26,250	20,860	16,810	12,760
3,520 이상 3,540 미만	100%	144,660	119,660	74,530	61,400	48,280	35,150	27,760	22,510	17,790	14,410	11,040
	80%	115,720	95,720	59,620	49,120	38,620	28,120	22,200	18,000	14,230	11,520	8,830
	120%	173,590	143,590	89,430	73,680	57,930	42,180	33,310	27,010	21,340	17,290	13,240
3,540 이상 3,560 미만	100%	147,110	122,110	76,090	62,960	49,840	36,710	28,380	23,130	18,190	14,820	11,440
	80%	117,680	97,680	60,870	50,360	39,870	29,360	22,700	18,500	14,550	11,850	9,150
	120%	176,530	146,530	91,300	75,550	59,800	44,050	34,050	27,750	21,820	17,780	13,720
3,560 이상 3,580 미만	100%	149,550	124,550	77,650	64,530	51,400	38,280	29,010	23,760	18,590	15,220	11,840
	80%	119,640	99,640	62,120	51,620	41,120	30,620	23,200	19,000	14,870	12,170	9,470
	120%	179,460	149,460	93,180	77,430	61,680	45,930	34,810	28,510	22,300	18,260	14,200
3,580 이상 3,600 미만	100%	152,000	127,000	79,220	66,090	52,970	39,840	29,630	24,380	19,130	15,620	12,250
	80%	121,600	101,600	63,370	52,870	42,370	31,870	23,700	19,500	15,300	12,490	9,800
	120%	182,400	152,400	95,060	79,300	63,560	47,800	35,550	29,250	22,950	18,740	14,700
3,600 이상 3,620 미만	100%	154,440	129,440	80,780	67,660	54,530	41,410	30,260	25,010	19,760	16,020	12,650
	80%	123,550	103,550	64,620	54,120	43,620	33,120	24,200	20,000	15,800	12,810	10,120
	120%	185,320	155,320	96,930	81,190	65,430	49,690	36,310	30,010	23,710	19,220	15,180
3,620 이상 3,640 미만	100%	156,890	131,890	82,350	69,220	56,100	42,970	30,890	25,640	20,390	16,420	13,050
	80%	125,510	105,510	65,880	55,370	44,880	34,370	24,710	20,510	16,310	13,130	10,440
	120%	188,260	158,260	98,820	83,060	67,320	51,560	37,060	30,760	24,460	19,700	15,660
3,640 이상 3,660 미만	100%	159,330	134,330	83,910	70,790	57,660	44,540	31,510	26,260	21,010	16,830	13,450
	80%	127,460	107,460	67,120	56,630	46,120	35,630	25,200	21,000	16,800	13,460	10,760
	120%	191,190	161,190	100,690	84,940	69,190	53,440	37,810	31,510	25,210	20,190	16,140
3,660 이상 3,680 미만	100%	161,780	136,780	85,480	72,350	59,230	46,100	32,980	26,890	21,640	17,230	13,850
	80%	129,420	109,420	68,380	57,880	47,380	36,880	26,380	21,510	17,310	13,780	11,080
	120%	194,130	164,130	102,570	86,820	71,070	55,320	39,570	32,260	25,960	20,670	16,620

◎ 주민세액은 산출세액의 10%입니다.

22 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
3,680 이상 3,700 미만	100%	164,220	139,220	87,040	73,920	60,790	47,670	34,540	27,510	22,260	17,630	14,260
	80%	131,370	111,370	69,630	59,130	48,630	38,130	27,630	22,000	17,800	14,100	11,400
	120%	197,060	167,060	104,440	88,700	72,940	57,200	41,440	33,010	26,710	21,150	17,110
3,700 이상 3,720 미만	100%	166,670	141,670	88,610	75,480	62,360	49,230	36,110	28,140	22,890	18,030	14,660
	80%	133,330	113,330	70,880	60,380	49,880	39,380	28,880	22,510	18,310	14,420	11,720
	120%	200,000	170,000	106,330	90,570	74,830	59,070	43,330	33,760	27,460	21,630	17,590
3,720 이상 3,740 미만	100%	169,110	144,110	90,170	77,050	63,920	50,800	37,670	28,770	23,520	18,440	15,060
	80%	135,280	115,280	72,130	61,640	51,130	40,640	30,130	23,010	18,810	14,750	12,040
	120%	202,930	172,930	108,200	92,460	76,700	60,960	45,200	34,520	28,220	22,120	18,070
3,740 이상 3,760 미만	100%	171,560	146,560	91,730	78,610	65,480	52,360	39,230	29,390	24,140	18,890	15,460
	80%	137,240	117,240	73,380	62,880	52,380	41,880	31,380	23,510	19,310	15,110	12,360
	120%	205,870	175,870	110,070	94,330	78,570	62,830	47,070	35,260	28,960	22,660	18,550
3,760 이상 3,780 미만	100%	178,920	151,090	95,250	81,630	68,510	55,380	42,260	30,600	25,350	20,100	16,240
	80%	143,130	120,870	76,200	65,300	54,800	44,300	33,800	24,480	20,280	16,080	12,990
	120%	214,700	181,300	114,300	97,950	82,210	66,450	50,710	36,720	30,420	24,120	19,480
3,780 이상 3,800 미만	100%	181,590	153,740	97,700	83,350	70,220	57,100	43,970	31,290	26,040	20,790	16,680
	80%	145,270	122,990	78,160	66,680	56,170	45,680	35,170	25,030	20,830	16,630	13,340
	120%	217,900	184,480	117,240	100,020	84,260	68,520	52,760	37,540	31,240	24,940	20,010
3,800 이상 3,820 미만	100%	184,260	156,400	100,140	85,060	71,930	58,810	45,680	32,560	26,720	21,470	17,120
	80%	147,400	125,120	80,110	68,040	57,540	47,040	36,540	26,040	21,370	17,170	13,690
	120%	221,110	187,680	120,160	102,070	86,310	70,570	54,810	39,070	32,060	25,760	20,540
3,820 이상 3,840 미만	100%	186,930	159,050	102,590	86,770	73,640	60,520	47,390	34,270	27,400	22,150	17,560
	80%	149,540	127,240	82,070	69,410	58,910	48,410	37,910	27,410	21,920	17,720	14,040
	120%	224,310	190,860	123,100	104,120	88,360	72,620	56,860	41,120	32,880	26,580	21,070
3,840 이상 3,860 미만	100%	189,600	161,710	105,030	88,480	75,350	62,230	49,100	35,980	28,090	22,840	18,000
	80%	151,680	129,360	84,020	70,780	60,280	49,780	39,280	28,780	22,470	18,270	14,400
	120%	227,520	194,050	126,030	106,170	90,420	74,670	58,920	43,170	33,700	27,400	21,600
3,860 이상 3,880 미만	100%	192,270	164,360	107,480	90,190	77,070	63,940	50,820	37,690	28,770	23,520	18,440
	80%	153,810	131,480	85,980	72,150	61,650	51,150	40,650	30,150	23,010	18,810	14,750
	120%	230,720	197,230	128,970	108,220	92,480	76,720	60,980	45,220	34,520	28,220	22,120
3,880 이상 3,900 미만	100%	194,940	167,020	109,920	91,900	78,780	65,650	52,530	39,400	29,460	24,210	18,960
	80%	155,950	133,610	87,930	73,520	63,020	52,520	42,020	31,520	23,560	19,360	15,160
	120%	233,920	200,420	131,900	110,280	94,530	78,780	63,030	47,280	35,350	29,050	22,750
3,900 이상 3,920 미만	100%	197,610	169,670	112,370	93,620	80,490	67,360	54,240	41,110	30,140	24,890	19,640
	80%	158,080	135,730	89,890	74,890	64,390	53,880	43,390	32,880	24,110	19,910	15,710
	120%	237,130	203,600	134,840	112,340	96,580	80,830	65,080	49,330	36,160	29,860	23,560
3,920 이상 3,940 미만	100%	200,280	172,330	114,810	96,060	82,200	69,080	55,950	42,830	30,830	25,580	20,330
	80%	160,220	137,860	91,840	76,840	65,760	55,260	44,760	34,260	24,660	20,460	16,260
	120%	240,330	206,790	137,770	115,270	98,640	82,890	67,140	51,390	36,990	30,690	24,390

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
3,940 이상 3,960 미만	100%	202,950	174,980	117,260	98,510	83,910	70,790	57,660	44,540	31,510	26,260	21,010
	80%	162,360	139,980	93,800	78,800	67,120	56,630	46,120	35,630	25,200	21,000	16,800
	120%	243,540	209,970	140,710	118,210	100,690	84,940	69,190	53,440	37,810	31,510	25,210
3,960 이상 3,980 미만	100%	205,620	177,640	119,700	100,950	85,620	72,500	59,370	46,250	33,120	26,950	21,700
	80%	164,490	142,110	95,760	80,760	68,490	58,000	47,490	37,000	26,490	21,560	17,360
	120%	246,740	213,160	143,640	121,140	102,740	87,000	71,240	55,500	39,740	32,340	26,040
3,980 이상 4,000 미만	100%	208,350	180,360	122,220	103,470	87,380	74,260	61,130	48,010	34,880	27,650	22,400
	80%	166,680	144,280	97,770	82,770	69,900	59,400	48,900	38,400	27,900	22,120	17,920
	120%	250,020	216,430	146,660	124,160	104,850	89,110	73,350	57,610	41,850	33,180	26,880
4,000 이상 4,020 미만	100%	211,160	183,150	124,800	106,050	89,190	76,060	62,940	49,810	36,690	28,370	23,120
	80%	168,920	146,520	99,840	84,840	71,350	60,840	50,350	39,840	29,350	22,690	18,490
	120%	253,390	219,780	149,760	127,260	107,020	91,270	75,520	59,770	44,020	34,040	27,740
4,020 이상 4,040 미만	100%	213,960	185,940	127,380	108,630	90,990	77,870	64,740	51,620	38,490	29,090	23,840
	80%	171,160	148,750	101,900	86,900	72,790	62,290	51,790	41,290	30,790	23,270	19,070
	120%	256,750	223,120	152,850	130,350	109,180	93,440	77,680	61,940	46,180	34,900	28,600
4,040 이상 4,060 미만	100%	216,770	188,730	129,960	111,210	92,800	79,680	66,550	53,430	40,300	29,820	24,570
	80%	173,410	150,980	103,960	88,960	74,240	63,740	53,240	42,740	32,240	23,850	19,650
	120%	260,120	226,470	155,950	133,450	111,360	95,610	79,860	64,110	48,360	35,780	29,480
4,060 이상 4,080 미만	100%	219,570	191,520	132,540	113,790	95,040	81,480	68,360	55,230	42,110	30,540	25,290
	80%	175,650	153,210	106,030	91,030	76,030	65,180	54,680	44,180	33,680	24,430	20,230
	120%	263,480	229,820	159,040	136,540	114,040	97,770	82,030	66,270	50,530	36,640	30,340
4,080 이상 4,100 미만	100%	222,380	194,310	135,120	116,370	97,620	83,290	70,160	57,040	43,910	31,260	26,010
	80%	177,900	155,440	108,090	93,090	78,090	66,630	56,120	45,630	35,120	25,000	20,800
	120%	266,850	233,170	162,140	139,640	117,140	99,940	84,190	68,440	52,690	37,510	31,210
4,100 이상 4,120 미만	100%	225,180	197,100	137,700	118,950	100,200	85,090	71,970	58,840	45,720	32,590	26,730
	80%	180,140	157,680	110,160	95,160	80,160	68,070	57,570	47,070	36,570	26,070	21,380
	120%	270,210	236,520	165,240	142,740	120,240	102,100	86,360	70,600	54,860	39,100	32,070
4,120 이상 4,140 미만	100%	227,990	199,890	140,280	121,530	102,780	86,900	73,770	60,650	47,520	34,400	27,460
	80%	182,390	159,910	112,220	97,220	82,220	69,520	59,010	48,520	38,010	27,520	21,960
	120%	273,580	239,860	168,330	145,830	123,330	104,280	88,520	72,780	57,020	41,280	32,950
4,140 이상 4,160 미만	100%	230,790	202,680	142,860	124,110	105,360	88,710	75,580	62,460	49,330	36,210	28,180
	80%	184,630	162,140	114,280	99,280	84,280	70,960	60,460	49,960	39,460	28,960	22,540
	120%	276,940	243,210	171,430	148,930	126,430	106,450	90,690	74,950	59,190	43,450	33,810
4,160 이상 4,180 미만	100%	233,600	205,470	145,440	126,690	107,940	90,510	77,390	64,260	51,140	38,010	28,900
	80%	186,880	164,370	116,350	101,350	86,350	72,400	61,910	51,400	40,910	30,400	23,120
	120%	280,320	246,560	174,520	152,020	129,520	108,610	92,860	77,110	61,360	45,610	34,680
4,180 이상 4,200 미만	100%	236,400	208,260	148,020	129,270	110,520	92,320	79,190	66,070	52,940	39,820	29,620
	80%	189,120	166,600	118,410	103,410	88,410	73,850	63,350	52,850	42,350	31,850	23,690
	120%	283,680	249,910	177,620	155,120	132,620	110,780	95,020	79,280	63,520	47,780	35,540

◎ 주민세액은 산출세액의 10%입니다.

24 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
4,200 이상 4,220 미만	100%	239,210	211,050	150,600	131,850	113,100	94,350	81,000	67,870	54,750	41,620	30,350
	80%	191,360	168,840	120,480	105,480	90,480	75,480	64,800	54,290	43,800	33,290	24,280
	120%	287,050	253,260	180,720	158,220	135,720	113,220	97,200	81,440	65,700	49,940	36,420
4,220 이상 4,240 미만	100%	242,010	213,840	153,180	134,430	115,680	96,930	82,800	69,680	56,550	43,430	31,070
	80%	193,600	171,070	122,540	107,540	92,540	77,540	66,240	55,740	45,240	34,740	24,850
	120%	290,410	256,600	183,810	161,310	138,810	116,310	99,360	83,610	67,860	52,110	37,280
4,240 이상 4,260 미만	100%	244,820	216,630	155,760	137,010	118,260	99,510	84,610	71,490	58,360	45,240	32,110
	80%	195,850	173,300	124,600	109,600	94,600	79,600	67,680	57,190	46,680	36,190	25,680
	120%	293,780	259,950	186,910	164,410	141,910	119,410	101,530	85,780	70,030	54,280	38,530
4,260 이상 4,280 미만	100%	247,620	219,420	158,340	139,590	120,840	102,090	86,420	73,290	60,170	47,040	33,920
	80%	198,090	175,530	126,670	111,670	96,670	81,670	69,130	58,630	48,130	37,630	27,130
	120%	297,140	263,300	190,000	167,500	145,000	122,500	103,700	87,940	72,200	56,440	40,700
4,280 이상 4,300 미만	100%	250,430	222,210	160,920	142,170	123,420	104,670	88,220	75,100	61,970	48,850	35,720
	80%	200,340	177,760	128,730	113,730	98,730	83,730	70,570	60,080	49,570	39,080	28,570
	120%	300,510	266,650	193,100	170,600	148,100	125,600	105,860	90,120	74,360	58,620	42,860
4,300 이상 4,320 미만	100%	253,230	225,000	163,500	144,750	126,000	107,250	90,030	76,900	63,780	50,650	37,530
	80%	202,580	180,000	130,800	115,800	100,800	85,800	72,020	61,520	51,020	40,520	30,020
	120%	303,870	270,000	196,200	173,700	151,200	128,700	108,030	92,280	76,530	60,780	45,030
4,320 이상 4,340 미만	100%	256,040	227,790	166,080	147,330	128,580	109,830	91,830	78,710	65,580	52,460	39,330
	80%	204,830	182,230	132,860	117,860	102,860	87,860	73,460	62,960	52,460	41,960	31,460
	120%	307,240	273,340	199,290	176,790	154,290	131,790	110,190	94,450	78,690	62,950	47,190
4,340 이상 4,360 미만	100%	258,840	230,580	168,660	149,910	131,160	112,410	93,660	80,520	67,390	54,270	41,140
	80%	207,070	184,460	134,920	119,920	104,920	89,920	74,920	64,410	53,910	43,410	32,910
	120%	310,600	276,690	202,390	179,890	157,390	134,890	112,390	96,620	80,860	65,120	49,360
4,360 이상 4,380 미만	100%	261,650	233,370	171,240	152,490	133,740	114,990	96,240	82,320	69,200	56,070	42,950
	80%	209,320	186,690	136,990	121,990	106,990	91,990	76,990	65,850	55,360	44,850	34,360
	120%	313,980	280,040	205,480	182,980	160,480	137,980	115,480	98,780	83,040	67,280	51,540
4,380 이상 4,400 미만	100%	264,450	236,160	173,820	155,070	136,320	117,570	98,820	84,130	71,000	57,880	44,750
	80%	211,560	188,920	139,050	124,050	109,050	94,050	79,050	67,300	56,800	46,300	35,800
	120%	317,340	283,390	208,580	186,080	163,580	141,080	118,580	100,950	85,200	69,450	53,700
4,400 이상 4,420 미만	100%	267,260	238,950	176,400	157,650	138,900	120,150	101,400	85,930	72,810	59,680	46,560
	80%	213,800	191,160	141,120	126,120	111,120	96,120	81,120	68,740	58,240	47,740	37,240
	120%	320,710	286,740	211,680	189,180	166,680	144,180	121,680	103,110	87,370	71,610	55,870
4,420 이상 4,440 미만	100%	270,060	241,740	178,980	160,230	141,480	122,730	103,980	87,740	74,610	61,490	48,360
	80%	216,040	193,390	143,180	128,180	113,180	98,180	83,180	70,190	59,680	49,190	38,680
	120%	324,070	290,080	214,770	192,270	169,770	147,270	124,770	105,280	89,530	73,780	58,030
4,440 이상 4,460 미만	100%	272,870	244,530	181,560	162,810	144,060	125,310	106,560	89,550	76,420	63,300	50,170
	80%	218,290	195,620	145,240	130,240	115,240	100,240	85,240	71,640	61,130	50,640	40,130
	120%	327,440	293,430	217,870	195,370	172,870	150,370	127,870	107,460	91,700	75,960	60,200

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
4,460 이상 4,480 미만	100%	275,670	247,320	184,140	165,390	146,640	127,890	109,140	91,350	78,230	65,100	51,980
	80%	220,530	197,850	147,310	132,310	117,310	102,310	87,310	73,080	62,580	52,080	41,580
	120%	330,800	296,780	220,960	198,460	175,960	153,460	130,960	109,620	93,870	78,120	62,370
4,480 이상 4,500 미만	100%	278,480	250,110	186,720	167,970	149,220	130,470	111,720	93,160	80,030	66,910	53,780
	80%	222,780	200,080	149,370	134,370	119,370	104,370	89,370	74,520	64,020	53,520	43,020
	120%	334,170	300,130	224,060	201,560	179,060	156,560	134,060	111,790	96,030	80,290	64,530
4,500 이상 4,520 미만	100%	281,280	252,900	189,300	170,550	151,800	133,050	114,300	95,550	81,840	68,710	55,590
	80%	225,020	202,320	151,440	136,440	121,440	106,440	91,440	76,440	65,470	54,960	44,470
	120%	337,530	303,480	227,160	204,660	182,160	159,660	137,160	114,660	98,200	82,450	66,700
4,520 이상 4,540 미만	100%	284,090	255,690	191,880	173,130	154,380	135,630	116,880	98,130	83,640	70,520	57,390
	80%	227,270	204,550	153,500	138,500	123,500	108,500	93,500	78,500	66,910	56,410	45,910
	120%	340,900	306,820	230,250	207,750	185,250	162,750	140,250	117,750	100,360	84,620	68,860
4,540 이상 4,560 미만	100%	286,890	258,480	194,460	175,710	156,960	138,210	119,460	100,710	85,450	72,330	59,200
	80%	229,510	206,780	155,560	140,560	125,560	110,560	95,560	80,560	68,360	57,860	47,360
	120%	344,260	310,170	233,350	210,850	188,350	165,850	143,350	120,850	102,540	86,790	71,040
4,560 이상 4,580 미만	100%	289,700	261,270	197,040	178,290	159,540	140,790	122,040	103,290	87,260	74,130	61,010
	80%	231,760	209,010	157,630	142,630	127,630	112,630	97,630	82,630	69,800	59,300	48,800
	120%	347,640	313,520	236,440	213,940	191,440	168,940	146,440	123,940	104,710	88,950	73,210
4,580 이상 4,600 미만	100%	295,000	266,560	202,120	183,370	164,620	145,870	127,120	108,370	89,620	75,940	62,810
	80%	236,000	213,240	161,690	146,690	131,690	116,690	101,690	86,690	71,690	60,750	50,240
	120%	354,000	319,870	242,540	220,040	197,540	175,040	152,540	130,040	107,540	91,120	75,370
4,600 이상 4,620 미만	100%	297,810	269,350	204,700	185,950	167,200	148,450	129,700	110,950	92,200	77,740	64,620
	80%	238,240	215,480	163,760	148,760	133,760	118,760	103,760	88,760	73,760	62,190	51,690
	120%	357,370	323,220	245,640	223,140	200,640	178,140	155,640	133,140	110,640	93,280	77,540
4,620 이상 4,640 미만	100%	300,610	272,140	207,280	188,530	169,780	151,030	132,280	113,530	94,780	79,550	66,420
	80%	240,480	217,710	165,820	150,820	135,820	120,820	105,820	90,820	75,820	63,640	53,130
	120%	360,730	326,560	248,730	226,230	203,730	181,230	158,730	136,230	113,730	95,460	79,700
4,640 이상 4,660 미만	100%	303,420	274,930	209,860	191,110	172,360	153,610	134,860	116,110	97,360	81,360	68,230
	80%	242,730	219,940	167,880	152,880	137,880	122,880	107,880	92,880	77,880	65,080	54,580
	120%	364,100	329,910	251,830	229,330	206,830	184,330	161,830	139,330	116,830	97,630	81,870
4,660 이상 4,680 미만	100%	306,220	277,720	212,440	193,690	174,940	156,190	137,440	118,690	99,940	83,160	70,040
	80%	244,970	222,170	169,950	154,950	139,950	124,950	109,950	94,950	79,950	66,520	56,030
	120%	367,460	333,260	254,920	232,420	209,920	187,420	164,920	142,420	119,920	99,790	84,040
4,680 이상 4,700 미만	100%	309,030	280,510	215,020	196,270	177,520	158,770	140,020	121,270	102,520	84,970	71,840
	80%	247,220	224,400	172,010	157,010	142,010	127,010	112,010	97,010	82,010	67,970	57,470
	120%	370,830	336,610	258,020	235,520	213,020	190,520	168,020	145,520	123,020	101,960	86,200
4,700 이상 4,720 미만	100%	311,830	283,300	217,600	198,850	180,100	161,350	142,600	123,850	105,100	86,770	73,650
	80%	249,460	226,640	174,080	159,080	144,080	129,080	114,080	99,080	84,080	69,410	58,920
	120%	374,190	339,960	261,120	238,620	216,120	193,620	171,120	148,620	126,120	104,120	88,380

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26 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
4,720 이상 4,740 미만	100%	314,640	286,090	220,180	201,430	182,680	163,930	145,180	126,430	107,680	88,930	75,450
	80%	251,710	228,870	176,140	161,140	146,140	131,140	116,140	101,140	86,140	71,140	60,360
	120%	377,560	343,300	264,210	241,710	219,210	196,710	174,210	151,710	129,210	106,710	90,540
4,740 이상 4,760 미만	100%	317,440	288,880	222,760	204,010	185,260	166,510	147,760	129,010	110,260	91,510	77,260
	80%	253,950	231,100	178,200	163,200	148,200	133,200	118,200	103,200	88,200	73,200	61,800
	120%	380,920	346,650	267,310	244,810	222,310	199,810	177,310	154,810	132,310	109,810	92,710
4,760 이상 4,780 미만	100%	320,250	291,670	225,340	206,590	187,840	169,090	150,340	131,590	112,840	94,090	79,070
	80%	256,200	233,330	180,270	165,270	150,270	135,270	120,270	105,270	90,270	75,270	63,250
	120%	384,300	350,000	270,400	247,900	225,400	202,900	180,400	157,900	135,400	112,900	94,880
4,780 이상 4,800 미만	100%	323,050	294,460	227,920	209,170	190,420	171,670	152,920	134,170	115,420	96,670	80,870
	80%	258,440	235,560	182,330	167,330	152,330	137,330	122,330	107,330	92,330	77,330	64,690
	120%	387,660	353,350	273,500	251,000	228,500	206,000	183,500	161,000	138,500	116,000	97,040
4,800 이상 4,820 미만	100%	325,860	297,250	230,500	211,750	193,000	174,250	155,500	136,750	118,000	99,250	82,680
	80%	260,680	237,800	184,400	169,400	154,400	139,400	124,400	109,400	94,400	79,400	66,140
	120%	391,030	356,700	276,600	254,100	231,600	209,100	186,600	164,100	141,600	119,100	99,210
4,820 이상 4,840 미만	100%	328,660	300,040	233,080	214,330	195,580	176,830	158,080	139,330	120,580	101,830	84,480
	80%	262,920	240,030	186,460	171,460	156,460	141,460	126,460	111,460	96,460	81,460	67,580
	120%	394,390	360,040	279,690	257,190	234,690	212,190	189,690	167,190	144,690	122,190	101,370
4,840 이상 4,860 미만	100%	331,470	302,830	235,660	216,910	198,160	179,410	160,660	141,910	123,160	104,410	86,290
	80%	265,170	242,260	188,520	173,520	158,520	143,520	128,520	113,520	98,520	83,520	69,030
	120%	397,760	363,390	282,790	260,290	237,790	215,290	192,790	170,290	147,790	125,290	103,540
4,860 이상 4,880 미만	100%	334,270	305,620	238,240	219,490	200,740	181,990	163,240	144,490	125,740	106,990	88,240
	80%	267,410	244,490	190,590	175,590	160,590	145,590	130,590	115,590	100,590	85,590	70,590
	120%	401,120	366,740	285,880	263,380	240,880	218,380	195,880	173,380	150,880	128,380	105,880
4,880 이상 4,900 미만	100%	337,080	308,410	240,820	222,070	203,320	184,570	165,820	147,070	128,320	109,570	90,820
	80%	269,660	246,720	192,650	177,650	162,650	147,650	132,650	117,650	102,650	87,650	72,650
	120%	404,490	370,090	288,980	266,480	243,980	221,480	198,980	176,480	153,980	131,480	108,980
4,900 이상 4,920 미만	100%	339,880	311,200	243,400	224,650	205,900	187,150	168,400	149,650	130,900	112,150	93,400
	80%	271,900	248,960	194,720	179,720	164,720	149,720	134,720	119,720	104,720	89,720	74,720
	120%	407,850	373,440	292,080	269,580	247,080	224,580	202,080	179,580	157,080	134,580	112,080
4,920 이상 4,940 미만	100%	342,690	313,990	245,980	227,230	208,480	189,730	170,980	152,230	133,480	114,730	95,980
	80%	274,150	251,190	196,780	181,780	166,780	151,780	136,780	121,780	106,780	91,780	76,780
	120%	411,220	376,780	295,170	272,670	250,170	227,670	205,170	182,670	160,170	137,670	115,170
4,940 이상 4,960 미만	100%	345,490	316,780	248,560	229,810	211,060	192,310	173,560	154,810	136,060	117,310	98,560
	80%	276,390	253,420	198,840	183,840	168,840	153,840	138,840	123,840	108,840	93,840	78,840
	120%	414,580	380,130	298,270	275,770	253,270	230,770	208,270	185,770	163,270	140,770	118,270
4,960 이상 4,980 미만	100%	348,300	319,570	251,140	232,390	213,640	194,890	176,140	157,390	138,640	119,890	101,140
	80%	278,640	255,650	200,910	185,910	170,910	155,910	140,910	125,910	110,910	95,910	80,910
	120%	417,960	383,480	301,360	278,860	256,360	233,860	211,360	188,860	166,360	143,860	121,360

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
4,980 이상 5,000 미만	100%	351,100	322,360	253,720	234,970	216,220	197,470	178,720	159,970	141,220	122,470	103,720
	80%	280,880	257,880	202,970	187,970	172,970	157,970	142,970	127,970	112,970	97,970	82,970
	120%	421,320	386,830	304,460	281,960	259,460	236,960	214,460	191,960	169,460	146,960	124,460
5,000 이상 5,020 미만	100%	353,910	325,150	256,300	237,550	218,800	200,050	181,300	162,550	143,800	125,050	106,300
	80%	283,120	260,120	205,040	190,040	175,040	160,040	145,040	130,040	115,040	100,040	85,040
	120%	424,690	390,180	307,560	285,060	262,560	240,060	217,560	195,060	172,560	150,060	127,560
5,020 이상 5,040 미만	100%	356,710	327,940	258,880	240,130	221,380	202,630	183,880	165,130	146,380	127,630	108,880
	80%	285,360	262,350	207,100	192,100	177,100	162,100	147,100	132,100	117,100	102,100	87,100
	120%	428,050	393,520	310,650	288,150	265,650	243,150	220,650	198,150	175,650	153,150	130,650
5,040 이상 5,060 미만	100%	359,520	330,730	261,460	242,710	223,960	205,210	186,460	167,710	148,960	130,210	111,460
	80%	287,610	264,580	209,160	194,160	179,160	164,160	149,160	134,160	119,160	104,160	89,160
	120%	431,420	396,870	313,750	291,250	268,750	246,250	223,750	201,250	178,750	156,250	133,750
5,060 이상 5,080 미만	100%	362,320	333,520	264,040	245,290	226,540	207,790	189,040	170,290	151,540	132,790	114,040
	80%	289,850	266,810	211,230	196,230	181,230	166,230	151,230	136,230	121,230	106,230	91,230
	120%	434,780	400,220	316,840	294,340	271,840	249,340	226,840	204,340	181,840	159,340	136,840
5,080 이상 5,100 미만	100%	365,130	336,310	266,620	247,870	229,120	210,370	191,620	172,870	154,120	135,370	116,620
	80%	292,100	269,040	213,290	198,290	183,290	168,290	153,290	138,290	123,290	108,290	93,290
	120%	438,150	403,570	319,940	297,440	274,940	252,440	229,940	207,440	184,940	162,440	139,940
5,100 이상 5,120 미만	100%	367,930	339,100	269,200	250,450	231,700	212,950	194,200	175,450	156,700	137,950	119,200
	80%	294,340	271,280	215,360	200,360	185,360	170,360	155,360	140,360	125,360	110,360	95,360
	120%	441,510	406,920	323,040	300,540	278,040	255,540	233,040	210,540	188,040	165,540	143,040
5,120 이상 5,140 미만	100%	370,740	341,890	271,780	253,030	234,280	215,530	196,780	178,030	159,280	140,530	121,780
	80%	296,590	273,510	217,420	202,420	187,420	172,420	157,420	142,420	127,420	112,420	97,420
	120%	444,880	410,260	326,130	303,630	281,130	258,630	236,130	213,630	191,130	168,630	146,130
5,140 이상 5,160 미만	100%	373,540	344,680	274,360	255,610	236,860	218,110	199,360	180,610	161,860	143,110	124,360
	80%	298,830	275,740	219,480	204,480	189,480	174,480	159,480	144,480	129,480	114,480	99,480
	120%	448,240	413,610	329,230	306,730	284,230	261,730	239,230	216,730	194,230	171,730	149,230
5,160 이상 5,180 미만	100%	376,350	347,470	276,940	258,190	239,440	220,690	201,940	183,190	164,440	145,690	126,940
	80%	301,080	277,970	221,550	206,550	191,550	176,550	161,550	146,550	131,550	116,550	101,550
	120%	451,620	416,960	332,320	309,820	287,320	264,820	242,320	219,820	197,320	174,820	152,320
5,180 이상 5,200 미만	100%	379,150	350,260	279,520	260,770	242,020	223,270	204,520	185,770	167,020	148,270	129,520
	80%	303,320	280,200	223,610	208,610	193,610	178,610	163,610	148,610	133,610	118,610	103,610
	120%	454,980	420,310	335,420	312,920	290,420	267,920	245,420	222,920	200,420	177,920	155,420
5,200 이상 5,220 미만	100%	381,960	353,050	282,100	263,350	244,600	225,850	207,100	188,350	169,600	150,850	132,100
	80%	305,560	282,440	225,680	210,680	195,680	180,680	165,680	150,680	135,680	120,680	105,680
	120%	458,350	423,660	338,520	316,020	293,520	271,020	248,520	226,020	203,520	181,020	158,520
5,220 이상 5,240 미만	100%	384,760	355,840	284,680	265,930	247,180	228,430	209,680	190,930	172,180	153,430	134,680
	80%	307,800	284,670	227,740	212,740	197,740	182,740	167,740	152,740	137,740	122,740	107,740
	120%	461,710	427,000	341,610	319,110	296,610	274,110	251,610	229,110	206,610	184,110	161,610

◎ 주민세액은 산출세액의 10%입니다.

28 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
5,240 이상 5,260 미만	100%	387,570	358,630	287,260	268,510	249,760	231,010	212,260	193,510	174,760	156,010	137,260
	80%	310,050	286,900	229,800	214,800	199,800	184,800	169,800	154,800	139,800	124,800	109,800
	120%	465,080	430,350	344,710	322,210	299,710	277,210	254,710	232,210	209,710	187,210	164,710
5,260 이상 5,280 미만	100%	390,370	361,420	289,840	271,090	252,340	233,590	214,840	196,090	177,340	158,590	139,840
	80%	312,290	289,130	231,870	216,870	201,870	186,870	171,870	156,870	141,870	126,870	111,870
	120%	468,440	433,700	347,800	325,300	302,800	280,300	257,800	235,300	212,800	190,300	167,800
5,280 이상 5,300 미만	100%	393,180	364,210	292,420	273,670	254,920	236,170	217,420	198,670	179,920	161,170	142,420
	80%	314,540	291,360	233,930	218,930	203,930	188,930	173,930	158,930	143,930	128,930	113,930
	120%	471,810	437,050	350,900	328,400	305,900	283,400	260,900	238,400	215,900	193,400	170,900
5,300 이상 5,320 미만	100%	395,980	367,000	295,000	276,250	257,500	238,750	220,000	201,250	182,500	163,750	145,000
	80%	316,780	293,600	236,000	221,000	206,000	191,000	176,000	161,000	146,000	131,000	116,000
	120%	475,170	440,400	354,000	331,500	309,000	286,500	264,000	241,500	219,000	196,500	174,000
5,320 이상 5,340 미만	100%	398,790	369,790	297,580	278,830	260,080	241,330	222,580	203,830	185,080	166,330	147,580
	80%	319,030	295,830	238,060	223,060	208,060	193,060	178,060	163,060	148,060	133,060	118,060
	120%	478,540	443,740	357,090	334,590	312,090	289,590	267,090	244,590	222,090	199,590	177,090
5,340 이상 5,360 미만	100%	401,590	372,580	300,160	281,410	262,660	243,910	225,160	206,410	187,660	168,910	150,160
	80%	321,270	298,060	240,120	225,120	210,120	195,120	180,120	165,120	150,120	135,120	120,120
	120%	481,900	447,090	360,190	337,690	315,190	292,690	270,190	247,690	225,190	202,690	180,190
5,360 이상 5,380 미만	100%	404,400	375,370	302,740	283,990	265,240	246,490	227,740	208,990	190,240	171,490	152,740
	80%	323,520	300,290	242,190	227,190	212,190	197,190	182,190	167,190	152,190	137,190	122,190
	120%	485,280	450,440	363,280	340,780	318,280	295,780	273,280	250,780	228,280	205,780	183,280
5,380 이상 5,400 미만	100%	407,200	378,160	305,320	286,570	267,820	249,070	230,320	211,570	192,820	174,070	155,320
	80%	325,760	302,520	244,250	229,250	214,250	199,250	184,250	169,250	154,250	139,250	124,250
	120%	488,640	453,790	366,380	343,880	321,380	298,880	276,380	253,880	231,380	208,880	186,380
5,400 이상 5,420 미만	100%	410,010	380,950	307,900	289,150	270,400	251,650	232,900	214,150	195,400	176,650	157,900
	80%	328,000	304,760	246,320	231,320	216,320	201,320	186,320	171,320	156,320	141,320	126,320
	120%	492,010	457,140	369,480	346,980	324,480	301,980	279,480	256,980	234,480	211,980	189,480
5,420 이상 5,440 미만	100%	412,810	383,740	310,480	291,730	272,980	254,230	235,480	216,730	197,980	179,230	160,480
	80%	330,240	306,990	248,380	233,380	218,380	203,380	188,380	173,380	158,380	143,380	128,380
	120%	495,370	460,480	372,570	350,070	327,570	305,070	282,570	260,070	237,570	215,070	192,570
5,440 이상 5,460 미만	100%	415,620	386,530	313,060	294,310	275,560	256,810	238,060	219,310	200,560	181,810	163,060
	80%	332,490	309,220	250,440	235,440	220,440	205,440	190,440	175,440	160,440	145,440	130,440
	120%	498,740	463,830	375,670	353,170	330,670	308,170	285,670	263,170	240,670	218,170	195,670
5,460 이상 5,480 미만	100%	418,420	389,320	315,640	296,890	278,140	259,390	240,640	221,890	203,140	184,390	165,640
	80%	334,730	311,450	252,510	237,510	222,510	207,510	192,510	177,510	162,510	147,510	132,510
	120%	502,100	467,180	378,760	356,260	333,760	311,260	288,760	266,260	243,760	221,260	198,760
5,480 이상 5,500 미만	100%	421,230	392,110	318,220	299,470	280,720	261,970	243,220	224,470	205,720	186,970	168,220
	80%	336,980	313,680	254,570	239,570	224,570	209,570	194,570	179,570	164,570	149,570	134,570
	120%	505,470	470,530	381,860	359,360	336,860	314,360	291,860	269,360	246,860	224,360	201,860

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
5,500 이상 5,520 미만	100%	424,030	394,900	320,800	302,050	283,300	264,550	245,800	227,050	208,300	189,550	170,800
	80%	339,220	315,920	256,640	241,640	226,640	211,640	196,640	181,640	166,640	151,640	136,640
	120%	508,830	473,880	384,960	362,460	339,960	317,460	294,960	272,460	249,960	227,460	204,960
5,520 이상 5,540 미만	100%	426,840	397,690	323,380	304,630	285,880	267,130	248,380	229,630	210,880	192,130	173,380
	80%	341,470	318,150	258,700	243,700	228,700	213,700	198,700	183,700	168,700	153,700	138,700
	120%	512,200	477,220	388,050	365,550	343,050	320,550	298,050	275,550	253,050	230,550	208,050
5,540 이상 5,560 미만	100%	429,640	400,480	325,960	307,210	288,460	269,710	250,960	232,210	213,460	194,710	175,960
	80%	343,710	320,380	260,760	245,760	230,760	215,760	200,760	185,760	170,760	155,760	140,760
	120%	515,560	480,570	391,150	368,650	346,150	323,650	301,150	278,650	256,150	233,650	211,150
5,560 이상 5,580 미만	100%	432,450	403,270	328,540	309,790	291,040	272,290	253,540	234,790	216,040	197,290	178,540
	80%	345,960	322,610	262,830	247,830	232,830	217,830	202,830	187,830	172,830	157,830	142,830
	120%	518,940	483,920	394,240	371,740	349,240	326,740	304,240	281,740	259,240	236,740	214,240
5,580 이상 5,600 미만	100%	436,910	406,060	331,120	312,370	293,620	274,870	256,120	237,370	218,620	199,870	181,120
	80%	349,520	324,840	264,890	249,890	234,890	219,890	204,890	189,890	174,890	159,890	144,890
	120%	524,290	487,270	397,340	374,840	352,340	329,840	307,340	284,840	262,340	239,840	217,340
5,600 이상 5,620 미만	100%	441,400	408,850	333,700	314,950	296,200	277,450	258,700	239,950	221,200	202,450	183,700
	80%	353,120	327,080	266,960	251,960	236,960	221,960	206,960	191,960	176,960	161,960	146,960
	120%	529,680	490,620	400,440	377,940	355,440	332,940	310,440	287,940	265,440	242,940	220,440
5,620 이상 5,640 미만	100%	445,880	411,640	336,280	317,530	298,780	280,030	261,280	242,530	223,780	205,030	186,280
	80%	356,700	329,310	269,020	254,020	239,020	224,020	209,020	194,020	179,020	164,020	149,020
	120%	535,050	493,960	403,530	381,030	358,530	336,030	313,530	291,030	268,530	246,030	223,530
5,640 이상 5,660 미만	100%	450,370	414,430	338,860	320,110	301,360	282,610	263,860	245,110	226,360	207,610	188,860
	80%	360,290	331,540	271,080	256,080	241,080	226,080	211,080	196,080	181,080	166,080	151,080
	120%	540,440	497,310	406,630	384,130	361,630	339,130	316,630	294,130	271,630	249,130	226,630
5,660 이상 5,680 미만	100%	454,860	417,220	341,440	322,690	303,940	285,190	266,440	247,690	228,940	210,190	191,440
	80%	363,880	333,770	273,150	258,150	243,150	228,150	213,150	198,150	183,150	168,150	153,150
	120%	545,830	500,660	409,720	387,220	364,720	342,220	319,720	297,220	274,720	252,220	229,720
5,680 이상 5,700 미만	100%	459,350	420,010	344,020	325,270	306,520	287,770	269,020	250,270	231,520	212,770	194,020
	80%	367,480	336,000	275,210	260,210	245,210	230,210	215,210	200,210	185,210	170,210	155,210
	120%	551,220	504,010	412,820	390,320	367,820	345,320	322,820	300,320	277,820	255,320	232,820
5,700 이상 5,720 미만	100%	463,840	422,800	346,600	327,850	309,100	290,350	271,600	252,850	234,100	215,350	196,600
	80%	371,070	338,240	277,280	262,280	247,280	232,280	217,280	202,280	187,280	172,280	157,280
	120%	556,600	507,360	415,920	393,420	370,920	348,420	325,920	303,420	280,920	258,420	235,920
5,720 이상 5,740 미만	100%	468,320	425,590	349,180	330,430	311,680	292,930	274,180	255,430	236,680	217,930	199,180
	80%	374,650	340,470	279,340	264,340	249,340	234,340	219,340	204,340	189,340	174,340	159,340
	120%	561,980	510,700	419,010	396,510	374,010	351,510	329,010	306,510	284,010	261,510	239,010
5,740 이상 5,760 미만	100%	472,810	428,380	351,760	333,010	314,260	295,510	276,760	258,010	239,260	220,510	201,760
	80%	378,240	342,700	281,400	266,400	251,400	236,400	221,400	206,400	191,400	176,400	161,400
	120%	567,370	514,050	422,110	399,610	377,110	354,610	332,110	309,610	287,110	264,610	242,110

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30 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
5,760 이상 5,780 미만	100%	477,300	431,170	354,340	335,590	316,840	298,090	279,340	260,590	241,840	223,090	204,340
	80%	381,840	344,930	283,470	268,470	253,470	238,470	223,470	208,470	193,470	178,470	163,470
	120%	572,760	517,400	425,200	402,700	380,200	357,700	335,200	312,700	290,200	267,700	245,200
5,780 이상 5,800 미만	100%	481,790	434,840	356,920	338,170	319,420	300,670	281,920	263,170	244,420	225,670	206,920
	80%	385,430	347,870	285,530	270,530	255,530	240,530	225,530	210,530	195,530	180,530	165,530
	120%	578,140	521,800	428,300	405,800	383,300	360,800	338,300	315,800	293,300	270,800	248,300
5,800 이상 5,820 미만	100%	486,280	439,300	359,500	340,750	322,000	303,250	284,500	265,750	247,000	228,250	209,500
	80%	389,020	351,440	287,600	272,600	257,600	242,600	227,600	212,600	197,600	182,600	167,600
	120%	583,530	527,160	431,400	408,900	386,400	363,900	341,400	318,900	296,400	273,900	251,400
5,820 이상 5,840 미만	100%	490,760	443,770	362,080	343,330	324,580	305,830	287,080	268,330	249,580	230,830	212,080
	80%	392,600	355,010	289,660	274,660	259,660	244,660	229,660	214,660	199,660	184,660	169,660
	120%	588,910	532,520	434,490	411,990	389,490	366,990	344,490	321,990	299,490	276,990	254,490
5,840 이상 5,860 미만	100%	517,620	470,600	390,540	371,790	353,040	334,290	315,540	296,790	278,040	259,290	240,540
	80%	414,090	376,480	312,430	297,430	282,430	267,430	252,430	237,430	222,430	207,430	192,430
	120%	621,140	564,720	468,640	446,140	423,640	401,140	378,640	356,140	333,640	311,140	288,640
5,860 이상 5,880 미만	100%	524,660	477,620	395,680	376,930	358,180	339,430	320,680	301,930	283,180	264,430	245,680
	80%	419,720	382,090	316,540	301,540	286,540	271,540	256,540	241,540	226,540	211,540	196,540
	120%	629,590	573,140	474,810	452,310	429,810	407,310	384,810	362,310	339,810	317,310	294,810
5,880 이상 5,900 미만	100%	529,200	482,130	398,320	379,570	360,820	342,070	323,320	304,570	285,820	267,070	248,320
	80%	423,360	385,700	318,650	303,650	288,650	273,650	258,650	243,650	228,650	213,650	198,650
	120%	635,040	578,550	477,980	455,480	432,980	410,480	387,980	365,480	342,980	320,480	297,980
5,900 이상 5,920 미만	100%	533,730	486,640	400,960	382,210	363,460	344,710	325,960	307,210	288,460	269,710	250,960
	80%	426,980	389,310	320,760	305,760	290,760	275,760	260,760	245,760	230,760	215,760	200,760
	120%	640,470	583,960	481,150	458,650	436,150	413,650	391,150	368,650	346,150	323,650	301,150
5,920 이상 5,940 미만	100%	538,270	491,150	403,600	384,850	366,100	347,350	328,600	309,850	291,100	272,350	253,600
	80%	430,610	392,920	322,880	307,880	292,880	277,880	262,880	247,880	232,880	217,880	202,880
	120%	645,920	589,380	484,320	461,820	439,320	416,820	394,320	371,820	349,320	326,820	304,320
5,940 이상 5,960 미만	100%	542,800	495,660	406,240	387,490	368,740	349,990	331,240	312,490	293,740	274,990	256,240
	80%	434,240	396,520	324,990	309,990	294,990	279,990	264,990	249,990	234,990	219,990	204,990
	120%	651,360	594,790	487,480	464,980	442,480	419,980	397,480	374,980	352,480	329,980	307,480
5,960 이상 5,980 미만	100%	547,340	500,180	408,880	390,130	371,380	352,630	333,880	315,130	296,380	277,630	258,880
	80%	437,870	400,140	327,100	312,100	297,100	282,100	267,100	252,100	237,100	222,100	207,100
	120%	656,800	600,210	490,650	468,150	445,650	423,150	400,650	378,150	355,650	333,150	310,650
5,980 이상 6,000 미만	100%	551,880	504,690	411,520	392,770	374,020	355,270	336,520	317,770	299,020	280,270	261,520
	80%	441,500	403,750	329,210	314,210	299,210	284,210	269,210	254,210	239,210	224,210	209,210
	120%	662,250	605,620	493,820	471,320	448,820	426,320	403,820	381,320	358,820	336,320	313,820
6,000 이상 6,020 미만	100%	556,410	509,200	414,160	395,410	376,660	357,910	339,160	320,410	301,660	282,910	264,160
	80%	445,120	407,360	331,320	316,320	301,320	286,320	271,320	256,320	241,320	226,320	211,320
	120%	667,690	611,040	496,990	474,490	451,990	429,490	406,990	384,490	361,990	339,490	316,990

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
6,020 이상 6,040 미만	100%	560,950	513,710	416,800	398,050	379,300	360,550	341,800	323,050	304,300	285,550	266,800
	80%	448,760	410,960	333,440	318,440	303,440	288,440	273,440	258,440	243,440	228,440	213,440
	120%	673,140	616,450	500,160	477,660	455,160	432,660	410,160	387,660	365,160	342,660	320,160
6,040 이상 6,060 미만	100%	565,480	518,220	419,440	400,690	381,940	363,190	344,440	325,690	306,940	288,190	269,440
	80%	452,380	414,570	335,550	320,550	305,550	290,550	275,550	260,550	245,550	230,550	215,550
	120%	678,570	621,860	503,320	480,820	458,320	435,820	413,320	390,820	368,320	345,820	323,320
6,060 이상 6,080 미만	100%	570,020	522,740	422,080	403,330	384,580	365,830	347,080	328,330	309,580	290,830	272,080
	80%	456,010	418,190	337,660	322,660	307,660	292,660	277,660	262,660	247,660	232,660	217,660
	120%	684,020	627,280	506,490	483,990	461,490	438,990	416,490	393,990	371,490	348,990	326,490
6,080 이상 6,100 미만	100%	574,560	527,250	424,720	405,970	387,220	368,470	349,720	330,970	312,220	293,470	274,720
	80%	459,640	421,800	339,770	324,770	309,770	294,770	279,770	264,770	249,770	234,770	219,770
	120%	689,470	632,700	509,660	487,160	464,660	442,160	419,660	397,160	374,660	352,160	329,660
6,100 이상 6,120 미만	100%	579,090	531,760	427,360	408,610	389,860	371,110	352,360	333,610	314,860	296,110	277,360
	80%	463,270	425,400	341,880	326,880	311,880	296,880	281,880	266,880	251,880	236,880	221,880
	120%	694,900	638,110	512,830	490,330	467,830	445,330	422,830	400,330	377,830	355,330	332,830
6,120 이상 6,140 미만	100%	583,630	536,270	430,000	411,250	392,500	373,750	355,000	336,250	317,500	298,750	280,000
	80%	466,900	429,010	344,000	329,000	314,000	299,000	284,000	269,000	254,000	239,000	224,000
	120%	700,350	643,520	516,000	493,500	471,000	448,500	426,000	403,500	381,000	358,500	336,000
6,140 이상 6,160 미만	100%	588,160	540,780	432,640	413,890	395,140	376,390	357,640	338,890	320,140	301,390	282,640
	80%	470,520	432,620	346,110	331,110	316,110	301,110	286,110	271,110	256,110	241,110	226,110
	120%	705,790	648,930	519,160	496,660	474,160	451,660	429,160	406,660	384,160	361,660	339,160
6,160 이상 6,180 미만	100%	592,700	545,300	435,280	416,530	397,780	379,030	360,280	341,530	322,780	304,030	285,280
	80%	474,160	436,240	348,220	333,220	318,220	303,220	288,220	273,220	258,220	243,220	228,220
	120%	711,240	654,360	522,330	499,830	477,330	454,830	432,330	409,830	387,330	364,830	342,330
6,180 이상 6,200 미만	100%	597,240	549,810	437,920	419,170	400,420	381,670	362,920	344,170	325,420	306,670	287,920
	80%	477,790	439,840	350,330	335,330	320,330	305,330	290,330	275,330	260,330	245,330	230,330
	120%	716,680	659,770	525,500	503,000	480,500	458,000	435,500	413,000	390,500	368,000	345,500
6,200 이상 6,220 미만	100%	601,770	554,320	440,560	421,810	403,060	384,310	365,560	346,810	328,060	309,310	290,560
	80%	481,410	443,450	352,440	337,440	322,440	307,440	292,440	277,440	262,440	247,440	232,440
	120%	722,120	665,180	528,670	506,170	483,670	461,170	438,670	416,170	393,670	371,170	348,670
6,220 이상 6,240 미만	100%	606,310	558,830	443,200	424,450	405,700	386,950	368,200	349,450	330,700	311,950	293,200
	80%	485,040	447,060	354,560	339,560	324,560	309,560	294,560	279,560	264,560	249,560	234,560
	120%	727,570	670,590	531,840	509,340	486,840	464,340	441,840	419,340	396,840	374,340	351,840
6,240 이상 6,260 미만	100%	610,840	563,340	447,340	427,090	408,340	389,590	370,840	352,090	333,340	314,590	295,840
	80%	488,670	450,670	357,870	341,670	326,670	311,670	296,670	281,670	266,670	251,670	236,670
	120%	733,000	676,000	536,800	512,500	490,000	467,500	445,000	422,500	400,000	377,500	355,000
6,260 이상 6,280 미만	100%	615,380	567,860	451,570	429,730	410,980	392,230	373,480	354,730	335,980	317,230	298,480
	80%	492,300	454,280	361,250	343,780	328,780	313,780	298,780	283,780	268,780	253,780	238,780
	120%	738,450	681,430	541,880	515,670	493,170	470,670	448,170	425,670	403,170	380,670	358,170

◎ 주민세액은 산출세액의 10%입니다.

32 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
6,280 이상 6,300 미만	100%	619,920	572,370	455,790	432,370	413,620	394,870	376,120	357,370	338,620	319,870	301,120
	80%	495,930	457,890	364,630	345,890	330,890	315,890	300,890	285,890	270,890	255,890	240,890
	120%	743,900	686,840	546,940	518,840	496,340	473,840	451,340	428,840	406,340	383,840	361,340
6,300 이상 6,320 미만	100%	624,450	576,880	460,020	435,010	416,260	397,510	378,760	360,010	341,260	322,510	303,760
	80%	499,560	461,500	368,010	348,000	333,000	318,000	303,000	288,000	273,000	258,000	243,000
	120%	749,340	692,250	552,020	522,010	499,510	477,010	454,510	432,010	409,510	387,010	364,510
6,320 이상 6,340 미만	100%	628,990	581,390	464,240	437,650	418,900	400,150	381,400	362,650	343,900	325,150	306,400
	80%	503,190	465,110	371,390	350,120	335,120	320,120	305,120	290,120	275,120	260,120	245,120
	120%	754,780	697,660	557,080	525,180	502,680	480,180	457,680	435,180	412,680	390,180	367,680
6,340 이상 6,360 미만	100%	633,520	585,900	468,460	440,290	421,540	402,790	384,040	365,290	346,540	327,790	309,040
	80%	506,810	468,720	374,760	352,230	337,230	322,230	307,230	292,230	277,230	262,230	247,230
	120%	760,220	703,080	562,150	528,340	505,840	483,340	460,840	438,340	415,840	393,340	370,840
6,360 이상 6,380 미만	100%	638,060	590,420	472,690	442,930	424,180	405,430	386,680	367,930	349,180	330,430	311,680
	80%	510,440	472,330	378,150	354,340	339,340	324,340	309,340	294,340	279,340	264,340	249,340
	120%	765,670	708,500	567,220	531,510	509,010	486,510	464,010	441,510	419,010	396,510	374,010
6,380 이상 6,400 미만	100%	642,600	594,930	476,910	446,910	426,820	408,070	389,320	370,570	351,820	333,070	314,320
	80%	514,080	475,940	381,520	357,520	341,450	326,450	311,450	296,450	281,450	266,450	251,450
	120%	771,120	713,910	572,290	536,290	512,180	489,680	467,180	444,680	422,180	399,680	377,180
6,400 이상 6,420 미만	100%	647,130	599,440	481,140	451,140	429,460	410,710	391,960	373,210	354,460	335,710	316,960
	80%	517,700	479,550	384,910	360,910	343,560	328,560	313,560	298,560	283,560	268,560	253,560
	120%	776,550	719,320	577,360	541,360	515,350	492,850	470,350	447,850	425,350	402,850	380,350
6,420 이상 6,440 미만	100%	651,670	603,950	485,360	455,360	432,100	413,350	394,600	375,850	357,100	338,350	319,600
	80%	521,330	483,160	388,280	364,280	345,680	330,680	315,680	300,680	285,680	270,680	255,680
	120%	782,000	724,740	582,430	546,430	518,520	496,020	473,520	451,020	428,520	406,020	383,520
6,440 이상 6,460 미만	100%	656,200	608,460	489,580	459,580	434,740	415,990	397,240	378,490	359,740	340,990	322,240
	80%	524,960	486,760	391,660	367,660	347,790	332,790	317,790	302,790	287,790	272,790	257,790
	120%	787,440	730,150	587,490	551,490	521,680	499,180	476,680	454,180	431,680	409,180	386,680
6,460 이상 6,480 미만	100%	660,740	612,980	493,810	463,810	437,380	418,630	399,880	381,130	362,380	343,630	324,880
	80%	528,590	490,380	395,040	371,040	349,900	334,900	319,900	304,900	289,900	274,900	259,900
	120%	792,880	735,570	592,570	556,570	524,850	502,350	479,850	457,350	434,850	412,350	389,850
6,480 이상 6,500 미만	100%	665,280	617,490	498,030	468,030	440,020	421,270	402,520	383,770	365,020	346,270	327,520
	80%	532,220	493,990	398,420	374,420	352,010	337,010	322,010	307,010	292,010	277,010	262,010
	120%	798,330	740,980	597,630	561,630	528,020	505,520	483,020	460,520	438,020	415,520	393,020
6,500 이상 6,520 미만	100%	669,810	622,000	502,260	472,260	442,660	423,910	405,160	386,410	367,660	348,910	330,160
	80%	535,840	497,600	401,800	377,800	354,120	339,120	324,120	309,120	294,120	279,120	264,120
	120%	803,770	746,400	602,710	566,710	531,190	508,690	486,190	463,690	441,190	418,690	396,190
6,520 이상 6,540 미만	100%	674,350	626,510	506,480	476,480	446,480	426,550	407,800	389,050	370,300	351,550	332,800
	80%	539,480	501,200	405,180	381,180	357,180	341,240	326,240	311,240	296,240	281,240	266,240
	120%	809,220	751,810	607,770	571,770	535,770	511,860	489,360	466,860	444,360	421,860	399,360

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
6,540 이상 6,560 미만	100%	678,880	631,020	510,700	480,700	450,700	429,190	410,440	391,690	372,940	354,190	335,440
	80%	543,100	504,810	408,560	384,560	360,560	343,350	328,350	313,350	298,350	283,350	268,350
	120%	814,650	757,220	612,840	576,840	540,840	515,020	492,520	470,020	447,520	425,020	402,520
6,560 이상 6,580 미만	100%	683,420	635,540	514,930	484,930	454,930	431,830	413,080	394,330	375,580	356,830	338,080
	80%	546,730	508,430	411,940	387,940	363,940	345,460	330,460	315,460	300,460	285,460	270,460
	120%	820,100	762,640	617,910	581,910	545,910	518,190	495,690	473,190	450,690	428,190	405,690
6,580 이상 6,600 미만	100%	687,960	640,050	519,150	489,150	459,150	434,470	415,720	396,970	378,220	359,470	340,720
	80%	550,360	512,040	415,320	391,320	367,320	347,570	332,570	317,570	302,570	287,570	272,570
	120%	825,550	768,060	622,980	586,980	550,980	521,360	498,860	476,360	453,860	431,360	408,860
6,600 이상 6,620 미만	100%	692,490	644,560	523,380	493,380	463,380	437,110	418,360	399,610	380,860	362,110	343,360
	80%	553,990	515,640	418,700	394,700	370,700	349,680	334,680	319,680	304,680	289,680	274,680
	120%	830,980	773,470	628,050	592,050	556,050	524,530	502,030	479,530	457,030	434,530	412,030
6,620 이상 6,640 미만	100%	697,030	649,070	527,600	497,600	467,600	439,750	421,000	402,250	383,500	364,750	346,000
	80%	557,620	519,250	422,080	398,080	374,080	351,800	336,800	321,800	306,800	291,800	276,800
	120%	836,430	778,880	633,120	597,120	561,120	527,700	505,200	482,700	460,200	437,700	415,200
6,640 이상 6,660 미만	100%	701,560	653,580	531,820	501,820	471,820	442,390	423,640	404,890	386,140	367,390	348,640
	80%	561,240	522,860	425,450	401,450	377,450	353,910	338,910	323,910	308,910	293,910	278,910
	120%	841,870	784,290	638,180	602,180	566,180	530,860	508,360	485,860	463,360	440,860	418,360
6,660 이상 6,680 미만	100%	706,100	658,100	536,050	506,050	476,050	446,050	426,280	407,530	388,780	370,030	351,280
	80%	564,880	526,480	428,840	404,840	380,840	356,840	341,020	326,020	311,020	296,020	281,020
	120%	847,320	789,720	643,260	607,260	571,260	535,260	511,530	489,030	466,530	444,030	421,530
6,680 이상 6,700 미만	100%	710,640	662,610	540,270	510,270	480,270	450,270	428,920	410,170	391,420	372,670	353,920
	80%	568,510	530,080	432,210	408,210	384,210	360,210	343,130	328,130	313,130	298,130	283,130
	120%	852,760	795,130	648,320	612,320	576,320	540,320	514,700	492,200	469,700	447,200	424,700
6,700 이상 6,720 미만	100%	715,170	667,120	544,500	514,500	484,500	454,500	431,560	412,810	394,060	375,310	356,560
	80%	572,130	533,690	435,600	411,600	387,600	363,600	345,240	330,240	315,240	300,240	285,240
	120%	858,200	800,540	653,400	617,400	581,400	545,400	517,870	495,370	472,870	450,370	427,870
6,720 이상 6,740 미만	100%	719,710	671,630	548,720	518,720	488,720	458,720	434,200	415,450	396,700	377,950	359,200
	80%	575,760	537,300	438,970	414,970	390,970	366,970	347,360	332,360	317,360	302,360	287,360
	120%	863,650	805,950	658,460	622,460	586,460	550,460	521,040	498,540	476,040	453,540	431,040
6,740 이상 6,760 미만	100%	724,240	676,140	552,940	522,940	492,940	462,940	436,840	418,090	399,340	380,590	361,840
	80%	579,390	540,910	442,350	418,350	394,350	370,350	349,470	334,470	319,470	304,470	289,470
	120%	869,080	811,360	663,520	627,520	591,520	555,520	524,200	501,700	479,200	456,700	434,200
6,760 이상 6,780 미만	100%	728,780	680,660	557,170	527,170	497,170	467,170	439,480	420,730	401,980	383,230	364,480
	80%	583,020	544,520	445,730	421,730	397,730	373,730	351,580	336,580	321,580	306,580	291,580
	120%	874,530	816,790	668,600	632,600	596,600	560,600	527,370	504,870	482,370	459,870	437,370
6,780 이상 6,800 미만	100%	733,320	685,170	561,390	531,390	501,390	471,390	442,120	423,370	404,620	385,870	367,120
	80%	586,650	548,130	449,110	425,110	401,110	377,110	353,690	338,690	323,690	308,690	293,690
	120%	879,980	822,200	673,660	637,660	601,660	565,660	530,540	508,040	485,540	463,040	440,540

◎ 주민세액은 산출세액의 10%입니다.

34 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
6,800 이상 6,820 미만	100%	737,850	689,680	565,620	535,620	505,620	475,620	445,620	426,010	407,260	388,510	369,760
	80%	590,280	551,740	452,490	428,490	404,490	380,490	356,490	340,800	325,800	310,800	295,800
	120%	885,420	827,610	678,740	642,740	606,740	570,740	534,740	511,210	488,710	466,210	443,710
6,820 이상 6,840 미만	100%	742,390	694,190	569,840	539,840	509,840	479,840	449,840	428,650	409,900	391,150	372,400
	80%	593,910	555,350	455,870	431,870	407,870	383,870	359,870	342,920	327,920	312,920	297,920
	120%	890,860	833,020	683,800	647,800	611,800	575,800	539,800	514,380	491,880	469,380	446,880
6,840 이상 6,860 미만	100%	746,920	698,700	574,060	544,060	514,060	484,060	454,060	431,290	412,540	393,790	375,040
	80%	597,530	558,960	459,240	435,240	411,240	387,240	363,240	345,030	330,030	315,030	300,030
	120%	896,300	838,440	688,870	652,870	616,870	580,870	544,870	517,540	495,040	472,540	450,040
6,860 이상 6,880 미만	100%	751,460	703,220	578,290	548,290	518,290	488,290	458,290	433,930	415,180	396,430	377,680
	80%	601,160	562,570	462,630	438,630	414,630	390,630	366,630	347,140	332,140	317,140	302,140
	120%	901,750	843,860	693,940	657,940	621,940	585,940	549,940	520,710	498,210	475,710	453,210
6,880 이상 6,900 미만	100%	756,000	707,730	582,510	552,510	522,510	492,510	462,510	436,570	417,820	399,070	380,320
	80%	604,800	566,180	466,000	442,000	418,000	394,000	370,000	349,250	334,250	319,250	304,250
	120%	907,200	849,270	699,010	663,010	627,010	591,010	555,010	523,880	501,380	478,880	456,380
6,900 이상 6,920 미만	100%	760,530	712,240	586,740	556,740	526,740	496,740	466,740	439,210	420,460	401,710	382,960
	80%	608,420	569,790	469,390	445,390	421,390	397,390	373,390	351,360	336,360	321,360	306,360
	120%	912,630	854,680	704,080	668,080	632,080	596,080	560,080	527,050	504,550	482,050	459,550
6,920 이상 6,940 미만	100%	765,070	716,750	590,960	560,960	530,960	500,960	470,960	441,850	423,100	404,350	385,600
	80%	612,050	573,400	472,760	448,760	424,760	400,760	376,760	353,480	338,480	323,480	308,480
	120%	918,080	860,100	709,150	673,150	637,150	601,150	565,150	530,220	507,720	485,220	462,720
6,940 이상 6,960 미만	100%	769,600	721,260	595,180	565,180	535,180	505,180	475,180	445,180	425,740	406,990	388,240
	80%	615,680	577,000	476,140	452,140	428,140	404,140	380,140	356,140	340,590	325,590	310,590
	120%	923,520	865,510	714,210	678,210	642,210	606,210	570,210	534,210	510,880	488,380	465,880
6,960 이상 6,980 미만	100%	774,140	725,780	599,410	569,410	539,410	509,410	479,410	449,410	428,380	409,630	390,880
	80%	619,310	580,620	479,520	455,520	431,520	407,520	383,520	359,520	342,700	327,700	312,700
	120%	928,960	870,930	719,290	683,290	647,290	611,290	575,290	539,290	514,050	491,550	469,050
6,980 이상 7,000 미만	100%	778,680	730,290	603,630	573,630	543,630	513,630	483,630	453,630	431,020	412,270	393,520
	80%	622,940	584,230	482,900	458,900	434,900	410,900	386,900	362,900	344,810	329,810	314,810
	120%	934,410	876,340	724,350	688,350	652,350	616,350	580,350	544,350	517,220	494,720	472,220
7,000 이상 7,020 미만	100%	783,210	734,800	607,860	577,860	547,860	517,860	487,860	457,860	433,660	414,910	396,160
	80%	626,560	587,840	486,280	462,280	438,280	414,280	390,280	366,280	346,920	331,920	316,920
	120%	939,850	881,760	729,430	693,430	657,430	621,430	585,430	549,430	520,390	497,890	475,390
7,020 이상 7,040 미만	100%	787,750	739,310	612,080	582,080	552,080	522,080	492,080	462,080	436,300	417,550	398,800
	80%	630,200	591,440	489,660	465,660	441,660	417,660	393,660	369,660	349,040	334,040	319,040
	120%	945,300	887,170	734,490	698,490	662,490	626,490	590,490	554,490	523,560	501,060	478,560
7,040 이상 7,060 미만	100%	792,280	743,820	616,300	586,300	556,300	526,300	496,300	466,300	438,940	420,190	401,440
	80%	633,820	595,050	493,040	469,040	445,040	421,040	397,040	373,040	351,150	336,150	321,150
	120%	950,730	892,580	739,560	703,560	667,560	631,560	595,560	559,560	526,720	504,220	481,720

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
7,060 이상 7,080 미만	100%	796,820	748,340	620,530	590,530	560,530	530,530	500,530	470,530	441,580	422,830	404,080
	80%	637,450	598,670	496,420	472,420	448,420	424,420	400,420	376,420	353,260	338,260	323,260
	120%	956,180	898,000	744,630	708,630	672,630	636,630	600,630	564,630	529,890	507,390	484,890
7,080 이상 7,100 미만	100%	801,360	752,850	624,750	594,750	564,750	534,750	504,750	474,750	444,750	425,470	406,720
	80%	641,080	602,280	499,800	475,800	451,800	427,800	403,800	379,800	355,800	340,370	325,370
	120%	961,630	903,420	749,700	713,700	677,700	641,700	605,700	569,700	533,700	510,560	488,060
7,100 이상 7,120 미만	100%	805,890	757,360	628,980	598,980	568,980	538,980	508,980	478,980	448,980	428,110	409,360
	80%	644,710	605,880	503,180	479,180	455,180	431,180	407,180	383,180	359,180	342,480	327,480
	120%	967,060	908,830	754,770	718,770	682,770	646,770	610,770	574,770	538,770	513,730	491,230
7,120 이상 7,140 미만	100%	810,430	761,870	633,200	603,200	573,200	543,200	513,200	483,200	453,200	430,750	412,000
	80%	648,340	609,490	506,560	482,560	458,560	434,560	410,560	386,560	362,560	344,600	329,600
	120%	972,510	914,240	759,840	723,840	687,840	651,840	615,840	579,840	543,840	516,900	494,400
7,140 이상 7,160 미만	100%	814,960	766,380	637,420	607,420	577,420	547,420	517,420	487,420	457,420	433,390	414,640
	80%	651,960	613,100	509,930	485,930	461,930	437,930	413,930	389,930	365,930	346,710	331,710
	120%	977,950	919,650	764,900	728,900	692,900	656,900	620,900	584,900	548,900	520,060	497,560
7,160 이상 7,180 미만	100%	819,500	770,900	641,650	611,650	581,650	551,650	521,650	491,650	461,650	436,030	417,280
	80%	655,600	616,720	513,320	489,320	465,320	441,320	417,320	393,320	369,320	348,820	333,820
	120%	983,400	925,080	769,980	733,980	697,980	661,980	625,980	589,980	553,980	523,230	500,730
7,180 이상 7,200 미만	100%	824,040	775,410	645,870	615,870	585,870	555,870	525,870	495,870	465,870	438,670	419,920
	80%	659,230	620,320	516,690	492,690	468,690	444,690	420,690	396,690	372,690	350,930	335,930
	120%	988,840	930,490	775,040	739,040	703,040	667,040	631,040	595,040	559,040	526,400	503,900
7,200 이상 7,220 미만	100%	828,570	779,920	650,100	620,100	590,100	560,100	530,100	500,100	470,100	441,310	422,560
	80%	662,850	623,930	520,080	496,080	472,080	448,080	424,080	400,080	376,080	353,040	338,040
	120%	994,280	935,900	780,120	744,120	708,120	672,120	636,120	600,120	564,120	529,570	507,070
7,220 이상 7,240 미만	100%	833,110	784,430	654,320	624,320	594,320	564,320	534,320	504,320	474,320	444,320	425,200
	80%	666,480	627,540	523,450	499,450	475,450	451,450	427,450	403,450	379,450	355,450	340,160
	120%	999,730	941,310	785,180	749,180	713,180	677,180	641,180	605,180	569,180	533,180	510,240
7,240 이상 7,260 미만	100%	837,640	788,940	658,540	628,540	598,540	568,540	538,540	508,540	478,540	448,540	427,840
	80%	670,110	631,150	526,830	502,830	478,830	454,830	430,830	406,830	382,830	358,830	342,270
	120%	1,005,160	946,720	790,240	754,240	718,240	682,240	646,240	610,240	574,240	538,240	513,400
7,260 이상 7,280 미만	100%	842,180	793,460	662,770	632,770	602,770	572,770	542,770	512,770	482,770	452,770	430,480
	80%	673,740	634,760	530,210	506,210	482,210	458,210	434,210	410,210	386,210	362,210	344,380
	120%	1,010,610	952,150	795,320	759,320	723,320	687,320	651,320	615,320	579,320	543,320	516,570
7,280 이상 7,300 미만	100%	846,720	797,970	666,990	636,990	606,990	576,990	546,990	516,990	486,990	456,990	433,120
	80%	677,370	638,370	533,590	509,590	485,590	461,590	437,590	413,590	389,590	365,590	346,490
	120%	1,016,060	957,560	800,380	764,380	728,380	692,380	656,380	620,380	584,380	548,380	519,740
7,300 이상 7,320 미만	100%	851,250	802,480	671,220	641,220	611,220	581,220	551,220	521,220	491,220	461,220	435,760
	80%	681,000	641,980	536,970	512,970	488,970	464,970	440,970	416,970	392,970	368,970	348,600
	120%	1,021,500	962,970	805,460	769,460	733,460	697,460	661,460	625,460	589,460	553,460	522,910

◎ 주민세액은 산출세액의 10%입니다.

36 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
7,320 이상 7,340 미만	100%	855,790	806,990	675,440	645,440	615,440	585,440	555,440	525,440	495,440	465,440	438,400
	80%	684,630	645,590	540,350	516,350	492,350	468,350	444,350	420,350	396,350	372,350	350,720
	120%	1,026,940	968,380	810,520	774,520	738,520	702,520	666,520	630,520	594,520	558,520	526,080
7,340 이상 7,360 미만	100%	860,320	811,500	679,660	649,660	619,660	589,660	559,660	529,660	499,660	469,660	441,040
	80%	688,250	649,200	543,720	519,720	495,720	471,720	447,720	423,720	399,720	375,720	352,830
	120%	1,032,380	973,800	815,590	779,590	743,590	707,590	671,590	635,590	599,590	563,590	529,240
7,360 이상 7,380 미만	100%	864,860	816,020	683,890	653,890	623,890	593,890	563,890	533,890	503,890	473,890	443,890
	80%	691,880	652,810	547,110	523,110	499,110	475,110	451,110	427,110	403,110	379,110	355,110
	120%	1,037,830	979,220	820,660	784,660	748,660	712,660	676,660	640,660	604,660	568,660	532,660
7,380 이상 7,400 미만	100%	869,400	820,530	688,110	658,110	628,110	598,110	568,110	538,110	508,110	478,110	448,110
	80%	695,520	656,420	550,480	526,480	502,480	478,480	454,480	430,480	406,480	382,480	358,480
	120%	1,043,280	984,630	825,730	789,730	753,730	717,730	681,730	645,730	609,730	573,730	537,730
7,400 이상 7,420 미만	100%	873,930	825,040	692,340	662,340	632,340	602,340	572,340	542,340	512,340	482,340	452,340
	80%	699,140	660,030	553,870	529,870	505,870	481,870	457,870	433,870	409,870	385,870	361,870
	120%	1,048,710	990,040	830,800	794,800	758,800	722,800	686,800	650,800	614,800	578,800	542,800
7,420 이상 7,440 미만	100%	878,470	829,550	696,560	666,560	636,560	606,560	576,560	546,560	516,560	486,560	456,560
	80%	702,770	663,640	557,240	533,240	509,240	485,240	461,240	437,240	413,240	389,240	365,240
	120%	1,054,160	995,460	835,870	799,870	763,870	727,870	691,870	655,870	619,870	583,870	547,870
7,440 이상 7,460 미만	100%	883,000	834,060	700,780	670,780	640,780	610,780	580,780	550,780	520,780	490,780	460,780
	80%	706,400	667,240	560,620	536,620	512,620	488,620	464,620	440,620	416,620	392,620	368,620
	120%	1,059,600	1,000,870	840,930	804,930	768,930	732,930	696,930	660,930	624,930	588,930	552,930
7,460 이상 7,480 미만	100%	887,540	838,580	705,010	675,010	645,010	615,010	585,010	555,010	525,010	495,010	465,010
	80%	710,030	670,860	564,000	540,000	516,000	492,000	468,000	444,000	420,000	396,000	372,000
	120%	1,065,040	1,006,290	846,010	810,010	774,010	738,010	702,010	666,010	630,010	594,010	558,010
7,480 이상 7,500 미만	100%	892,080	843,090	709,230	679,230	649,230	619,230	589,230	559,230	529,230	499,230	469,230
	80%	713,660	674,470	567,380	543,380	519,380	495,380	471,380	447,380	423,380	399,380	375,380
	120%	1,070,490	1,011,700	851,070	815,070	779,070	743,070	707,070	671,070	635,070	599,070	563,070
7,500 이상 7,520 미만	100%	896,610	847,600	713,460	683,460	653,460	623,460	593,460	563,460	533,460	503,460	473,460
	80%	717,280	678,080	570,760	546,760	522,760	498,760	474,760	450,760	426,760	402,760	378,760
	120%	1,075,930	1,017,120	856,150	820,150	784,150	748,150	712,150	676,150	640,150	604,150	568,150
7,520 이상 7,540 미만	100%	901,150	852,110	717,680	687,680	657,680	627,680	597,680	567,680	537,680	507,680	477,680
	80%	720,920	681,680	574,140	550,140	526,140	502,140	478,140	454,140	430,140	406,140	382,140
	120%	1,081,380	1,022,530	861,210	825,210	789,210	753,210	717,210	681,210	645,210	609,210	573,210
7,540 이상 7,560 미만	100%	905,680	856,620	721,900	691,900	661,900	631,900	601,900	571,900	541,900	511,900	481,900
	80%	724,540	685,290	577,520	553,520	529,520	505,520	481,520	457,520	433,520	409,520	385,520
	120%	1,086,810	1,027,940	866,280	830,280	794,280	758,280	722,280	686,280	650,280	614,280	578,280
7,560 이상 7,580 미만	100%	910,220	861,140	726,130	696,130	666,130	636,130	606,130	576,130	546,130	516,130	486,130
	80%	728,170	688,910	580,900	556,900	532,900	508,900	484,900	460,900	436,900	412,900	388,900
	120%	1,092,260	1,033,360	871,350	835,350	799,350	763,350	727,350	691,350	655,350	619,350	583,350

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
7,580 이상 7,600 미만	100%	914,760	865,650	730,350	700,350	670,350	640,350	610,350	580,350	550,350	520,350	490,350
	80%	731,800	692,520	584,280	560,280	536,280	512,280	488,280	464,280	440,280	416,280	392,280
	120%	1,097,710	1,038,780	876,420	840,420	804,420	768,420	732,420	696,420	660,420	624,420	588,420
7,600 이상 7,620 미만	100%	919,290	870,160	734,580	704,580	674,580	644,580	614,580	584,580	554,580	524,580	494,580
	80%	735,430	696,120	587,660	563,660	539,660	515,660	491,660	467,660	443,660	419,660	395,660
	120%	1,103,140	1,044,190	881,490	845,490	809,490	773,490	737,490	701,490	665,490	629,490	593,490
7,620 이상 7,640 미만	100%	923,830	874,670	738,800	708,800	678,800	648,800	618,800	588,800	558,800	528,800	498,800
	80%	739,060	699,730	591,040	567,040	543,040	519,040	495,040	471,040	447,040	423,040	399,040
	120%	1,108,590	1,049,600	886,560	850,560	814,560	778,560	742,560	706,560	670,560	634,560	598,560
7,640 이상 7,660 미만	100%	928,360	879,180	743,020	713,020	683,020	653,020	623,020	593,020	563,020	533,020	503,020
	80%	742,680	703,340	594,410	570,410	546,410	522,410	498,410	474,410	450,410	426,410	402,410
	120%	1,114,030	1,055,010	891,620	855,620	819,620	783,620	747,620	711,620	675,620	639,620	603,620
7,660 이상 7,680 미만	100%	932,900	883,700	747,250	717,250	687,250	657,250	627,250	597,250	567,250	537,250	507,250
	80%	746,320	706,960	597,800	573,800	549,800	525,800	501,800	477,800	453,800	429,800	405,800
	120%	1,119,480	1,060,440	896,700	860,700	824,700	788,700	752,700	716,700	680,700	644,700	608,700
7,680 이상 7,700 미만	100%	937,440	888,210	751,470	721,470	691,470	661,470	631,470	601,470	571,470	541,470	511,470
	80%	749,950	710,560	601,170	577,170	553,170	529,170	505,170	481,170	457,170	433,170	409,170
	120%	1,124,920	1,065,850	901,760	865,760	829,760	793,760	757,760	721,760	685,760	649,760	613,760
7,700 이상 7,720 미만	100%	941,970	892,720	755,700	725,700	695,700	665,700	635,700	605,700	575,700	545,700	515,700
	80%	753,570	714,170	604,560	580,560	556,560	532,560	508,560	484,560	460,560	436,560	412,560
	120%	1,130,360	1,071,260	906,840	870,840	834,840	798,840	762,840	726,840	690,840	654,840	618,840
7,720 이상 7,740 미만	100%	946,510	897,230	759,920	729,920	699,920	669,920	639,920	609,920	579,920	549,920	519,920
	80%	757,200	717,780	607,930	583,930	559,930	535,930	511,930	487,930	463,930	439,930	415,930
	120%	1,135,810	1,076,670	911,900	875,900	839,900	803,900	767,900	731,900	695,900	659,900	623,900
7,740 이상 7,760 미만	100%	951,040	901,740	764,140	734,140	704,140	674,140	644,140	614,140	584,140	554,140	524,140
	80%	760,830	721,390	611,310	587,310	563,310	539,310	515,310	491,310	467,310	443,310	419,310
	120%	1,141,240	1,082,080	916,960	880,960	844,960	808,960	772,960	736,960	700,960	664,960	628,960
7,760 이상 7,780 미만	100%	955,580	906,260	768,370	738,370	708,370	678,370	648,370	618,370	588,370	558,370	528,370
	80%	764,460	725,000	614,690	590,690	566,690	542,690	518,690	494,690	470,690	446,690	422,690
	120%	1,146,690	1,087,510	922,040	886,040	850,040	814,040	778,040	742,040	706,040	670,040	634,040
7,780 이상 7,800 미만	100%	960,120	910,770	772,590	742,590	712,590	682,590	652,590	622,590	592,590	562,590	532,590
	80%	768,090	728,610	618,070	594,070	570,070	546,070	522,070	498,070	474,070	450,070	426,070
	120%	1,152,140	1,092,920	927,100	891,100	855,100	819,100	783,100	747,100	711,100	675,100	639,100
7,800 이상 7,820 미만	100%	964,650	915,280	776,820	746,820	716,820	686,820	656,820	626,820	596,820	566,820	536,820
	80%	771,720	732,220	621,450	597,450	573,450	549,450	525,450	501,450	477,450	453,450	429,450
	120%	1,157,580	1,098,330	932,180	896,180	860,180	824,180	788,180	752,180	716,180	680,180	644,180
7,820 이상 7,840 미만	100%	969,190	919,790	781,040	751,040	721,040	691,040	661,040	631,040	601,040	571,040	541,040
	80%	775,350	735,830	624,830	600,830	576,830	552,830	528,830	504,830	480,830	456,830	432,830
	120%	1,163,020	1,103,740	937,240	901,240	865,240	829,240	793,240	757,240	721,240	685,240	649,240

◎ 주민세액은 산출세액의 10%입니다.

38 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
7,840 이상 7,860 미만	100%	973,720	924,300	785,260	755,260	725,260	695,260	665,260	635,260	605,260	575,260	545,260
	80%	778,970	739,440	628,200	604,200	580,200	556,200	532,200	508,200	484,200	460,200	436,200
	120%	1,168,460	1,109,160	942,310	906,310	870,310	834,310	798,310	762,310	726,310	690,310	654,310
7,860 이상 7,880 미만	100%	978,260	928,820	789,490	759,490	729,490	699,490	669,490	639,490	609,490	579,490	549,490
	80%	782,600	743,050	631,590	607,590	583,590	559,590	535,590	511,590	487,590	463,590	439,590
	120%	1,173,910	1,114,580	947,380	911,380	875,380	839,380	803,380	767,380	731,380	695,380	659,380
7,880 이상 7,900 미만	100%	982,800	933,330	793,710	763,710	733,710	703,710	673,710	643,710	613,710	583,710	553,710
	80%	786,240	746,660	634,960	610,960	586,960	562,960	538,960	514,960	490,960	466,960	442,960
	120%	1,179,360	1,119,990	952,450	916,450	880,450	844,450	808,450	772,450	736,450	700,450	664,450
7,900 이상 7,920 미만	100%	987,330	937,840	797,940	767,940	737,940	707,940	677,940	647,940	617,940	587,940	557,940
	80%	789,860	750,270	638,350	614,350	590,350	566,350	542,350	518,350	494,350	470,350	446,350
	120%	1,184,790	1,125,400	957,520	921,520	885,520	849,520	813,520	777,520	741,520	705,520	669,520
7,920 이상 7,940 미만	100%	991,870	942,350	802,160	772,160	742,160	712,160	682,160	652,160	622,160	592,160	562,160
	80%	793,490	753,880	641,720	617,720	593,720	569,720	545,720	521,720	497,720	473,720	449,720
	120%	1,190,240	1,130,820	962,590	926,590	890,590	854,590	818,590	782,590	746,590	710,590	674,590
7,940 이상 7,960 미만	100%	996,400	946,860	806,380	776,380	746,380	716,380	686,380	656,380	626,380	596,380	566,380
	80%	797,120	757,480	645,100	621,100	597,100	573,100	549,100	525,100	501,100	477,100	453,100
	120%	1,195,680	1,136,230	967,650	931,650	895,650	859,650	823,650	787,650	751,650	715,650	679,650
7,960 이상 7,980 미만	100%	1,000,940	951,380	810,610	780,610	750,610	720,610	690,610	660,610	630,610	600,610	570,610
	80%	800,750	761,100	648,480	624,480	600,480	576,480	552,480	528,480	504,480	480,480	456,480
	120%	1,201,120	1,141,650	972,730	936,730	900,730	864,730	828,730	792,730	756,730	720,730	684,730
7,980 이상 8,000 미만	100%	1,005,480	955,890	814,830	784,830	754,830	724,830	694,830	664,830	634,830	604,830	574,830
	80%	804,380	764,710	651,860	627,860	603,860	579,860	555,860	531,860	507,860	483,860	459,860
	120%	1,206,570	1,147,060	977,790	941,790	905,790	869,790	833,790	797,790	761,790	725,790	689,790
8,000 이상 8,020 미만	100%	1,010,010	960,400	819,060	789,060	759,060	729,060	699,060	669,060	639,060	609,060	579,060
	80%	808,000	768,320	655,240	631,240	607,240	583,240	559,240	535,240	511,240	487,240	463,240
	120%	1,212,010	1,152,480	982,870	946,870	910,870	874,870	838,870	802,870	766,870	730,870	694,870
8,020 이상 8,040 미만	100%	1,014,550	964,910	823,280	793,280	763,280	733,280	703,280	673,280	643,280	613,280	583,280
	80%	811,640	771,920	658,620	634,620	610,620	586,620	562,620	538,620	514,620	490,620	466,620
	120%	1,217,460	1,157,890	987,930	951,930	915,930	879,930	843,930	807,930	771,930	735,930	699,930
8,040 이상 8,060 미만	100%	1,019,080	969,420	827,500	797,500	767,500	737,500	707,500	677,500	647,500	617,500	587,500
	80%	815,260	775,530	662,000	638,000	614,000	590,000	566,000	542,000	518,000	494,000	470,000
	120%	1,222,890	1,163,300	993,000	957,000	921,000	885,000	849,000	813,000	777,000	741,000	705,000
8,060 이상 8,080 미만	100%	1,023,620	973,940	831,730	801,730	771,730	741,730	711,730	681,730	651,730	621,730	591,730
	80%	818,890	779,150	665,380	641,380	617,380	593,380	569,380	545,380	521,380	497,380	473,380
	120%	1,228,340	1,168,720	998,070	962,070	926,070	890,070	854,070	818,070	782,070	746,070	710,070
8,080 이상 8,100 미만	100%	1,028,160	978,450	835,950	805,950	775,950	745,950	715,950	685,950	655,950	625,950	595,950
	80%	822,520	782,760	668,760	644,760	620,760	596,760	572,760	548,760	524,760	500,760	476,760
	120%	1,233,790	1,174,140	1,003,140	967,140	931,140	895,140	859,140	823,140	787,140	751,140	715,140

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
8,100 이상 8,120 미만	100%	1,032,690	982,960	840,180	810,180	780,180	750,180	720,180	690,180	660,180	630,180	600,180
	80%	826,150	786,360	672,140	648,140	624,140	600,140	576,140	552,140	528,140	504,140	480,140
	120%	1,239,220	1,179,550	1,008,210	972,210	936,210	900,210	864,210	828,210	792,210	756,210	720,210
8,120 이상 8,140 미만	100%	1,037,230	987,470	844,400	814,400	784,400	754,400	724,400	694,400	664,400	634,400	604,400
	80%	829,780	789,970	675,520	651,520	627,520	603,520	579,520	555,520	531,520	507,520	483,520
	120%	1,244,670	1,184,960	1,013,280	977,280	941,280	905,280	869,280	833,280	797,280	761,280	725,280
8,140 이상 8,160 미만	100%	1,041,760	991,980	848,620	818,620	788,620	758,620	728,620	698,620	668,620	638,620	608,620
	80%	833,400	793,580	678,890	654,890	630,890	606,890	582,890	558,890	534,890	510,890	486,890
	120%	1,250,110	1,190,370	1,018,340	982,340	946,340	910,340	874,340	838,340	802,340	766,340	730,340
8,160 이상 8,180 미만	100%	1,046,300	996,500	852,850	822,850	792,850	762,850	732,850	702,850	672,850	642,850	612,850
	80%	837,040	797,200	682,280	658,280	634,280	610,280	586,280	562,280	538,280	514,280	490,280
	120%	1,255,560	1,195,800	1,023,420	987,420	951,420	915,420	879,420	843,420	807,420	771,420	735,420
8,180 이상 8,200 미만	100%	1,050,840	1,001,010	857,070	827,070	797,070	767,070	737,070	707,070	677,070	647,070	617,070
	80%	840,670	800,800	685,650	661,650	637,650	613,650	589,650	565,650	541,650	517,650	493,650
	120%	1,261,000	1,201,210	1,028,480	992,480	956,480	920,480	884,480	848,480	812,480	776,480	740,480
8,200 이상 8,220 미만	100%	1,055,370	1,005,520	861,300	831,300	801,300	771,300	741,300	711,300	681,300	651,300	621,300
	80%	844,290	804,410	689,040	665,040	641,040	617,040	593,040	569,040	545,040	521,040	497,040
	120%	1,266,440	1,206,620	1,033,560	997,560	961,560	925,560	889,560	853,560	817,560	781,560	745,560
8,220 이상 8,240 미만	100%	1,059,910	1,010,030	865,520	835,520	805,520	775,520	745,520	715,520	685,520	655,520	625,520
	80%	847,920	808,020	692,410	668,410	644,410	620,410	596,410	572,410	548,410	524,410	500,410
	120%	1,271,890	1,212,030	1,038,620	1,002,620	966,620	930,620	894,620	858,620	822,620	786,620	750,620
8,240 이상 8,260 미만	100%	1,064,440	1,014,540	869,740	839,740	809,740	779,740	749,740	719,740	689,740	659,740	629,740
	80%	851,550	811,630	695,790	671,790	647,790	623,790	599,790	575,790	551,790	527,790	503,790
	120%	1,277,320	1,217,440	1,043,680	1,007,680	971,680	935,680	899,680	863,680	827,680	791,680	755,680
8,260 이상 8,280 미만	100%	1,068,980	1,019,060	873,970	843,970	813,970	783,970	753,970	723,970	693,970	663,970	633,970
	80%	855,180	815,240	699,170	675,170	651,170	627,170	603,170	579,170	555,170	531,170	507,170
	120%	1,282,770	1,222,870	1,048,760	1,012,760	976,760	940,760	904,760	868,760	832,760	796,760	760,760
8,280 이상 8,300 미만	100%	1,073,520	1,023,570	878,190	848,190	818,190	788,190	758,190	728,190	698,190	668,190	638,190
	80%	858,810	818,850	702,550	678,550	654,550	630,550	606,550	582,550	558,550	534,550	510,550
	120%	1,288,220	1,228,280	1,053,820	1,017,820	981,820	945,820	909,820	873,820	837,820	801,820	765,820
8,300 이상 8,320 미만	100%	1,078,050	1,028,080	882,420	852,420	822,420	792,420	762,420	732,420	702,420	672,420	642,420
	80%	862,440	822,460	705,930	681,930	657,930	633,930	609,930	585,930	561,930	537,930	513,930
	120%	1,293,660	1,233,690	1,058,900	1,022,900	986,900	950,900	914,900	878,900	842,900	806,900	770,900
8,320 이상 8,340 미만	100%	1,082,590	1,032,590	886,640	856,640	826,640	796,640	766,640	736,640	706,640	676,640	646,640
	80%	866,070	826,070	709,310	685,310	661,310	637,310	613,310	589,310	565,310	541,310	517,310
	120%	1,299,100	1,239,100	1,063,960	1,027,960	991,960	955,960	919,960	883,960	847,960	811,960	775,960
8,340 이상 8,360 미만	100%	1,087,240	1,037,220	890,980	860,980	830,980	800,980	770,980	740,980	710,980	680,980	650,980
	80%	869,790	829,770	712,780	688,780	664,780	640,780	616,780	592,780	568,780	544,780	520,780
	120%	1,304,680	1,244,660	1,069,170	1,033,170	997,170	961,170	925,170	889,170	853,170	817,170	781,170

◎ 주민세액은 산출세액의 10%입니다.

40 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
8,360 이상 8,380 미만	100%	1,091,920	1,041,880	895,350	865,350	835,350	805,350	775,350	745,350	715,350	685,350	655,350
	80%	873,530	833,500	716,280	692,280	668,280	644,280	620,280	596,280	572,280	548,280	524,280
	120%	1,310,300	1,250,250	1,074,420	1,038,420	1,002,420	966,420	930,420	894,420	858,420	822,420	786,420
8,380 이상 8,400 미만	100%	1,096,600	1,046,540	899,720	869,720	839,720	809,720	779,720	749,720	719,720	689,720	659,720
	80%	877,280	837,230	719,770	695,770	671,770	647,770	623,770	599,770	575,770	551,770	527,770
	120%	1,315,920	1,255,840	1,079,660	1,043,660	1,007,660	971,660	935,660	899,660	863,660	827,660	791,660
8,400 이상 8,420 미만	100%	1,101,280	1,051,190	904,090	874,090	844,090	814,090	784,090	754,090	724,090	694,090	664,090
	80%	881,020	840,950	723,270	699,270	675,270	651,270	627,270	603,270	579,270	555,270	531,270
	120%	1,321,530	1,261,420	1,084,900	1,048,900	1,012,900	976,900	940,900	904,900	868,900	832,900	796,900
8,420 이상 8,440 미만	100%	1,105,960	1,055,850	908,460	878,460	848,460	818,460	788,460	758,460	728,460	698,460	668,460
	80%	884,760	844,680	726,760	702,760	678,760	654,760	630,760	606,760	582,760	558,760	534,760
	120%	1,327,150	1,267,020	1,090,150	1,054,150	1,018,150	982,150	946,150	910,150	874,150	838,150	802,150
8,440 이상 8,460 미만	100%	1,110,640	1,060,500	912,820	882,820	852,820	822,820	792,820	762,820	732,820	702,820	672,820
	80%	888,510	848,400	730,250	706,250	682,250	658,250	634,250	610,250	586,250	562,250	538,250
	120%	1,332,760	1,272,600	1,095,380	1,059,380	1,023,380	987,380	951,380	915,380	879,380	843,380	807,380
8,460 이상 8,480 미만	100%	1,115,320	1,065,160	917,190	887,190	857,190	827,190	797,190	767,190	737,190	707,190	677,190
	80%	892,250	852,120	733,750	709,750	685,750	661,750	637,750	613,750	589,750	565,750	541,750
	120%	1,338,380	1,278,190	1,100,620	1,064,620	1,028,620	992,620	956,620	920,620	884,620	848,620	812,620
8,480 이상 8,500 미만	100%	1,120,000	1,069,820	921,560	891,560	861,560	831,560	801,560	771,560	741,560	711,560	681,560
	80%	896,000	855,850	737,240	713,240	689,240	665,240	641,240	617,240	593,240	569,240	545,240
	120%	1,344,000	1,283,780	1,105,870	1,069,870	1,033,870	997,870	961,870	925,870	889,870	853,870	817,870
8,500 이상 8,520 미만	100%	1,124,680	1,074,470	925,930	895,930	865,930	835,930	805,930	775,930	745,930	715,930	685,930
	80%	899,740	859,570	740,740	716,740	692,740	668,740	644,740	620,740	596,740	572,740	548,740
	120%	1,349,610	1,289,360	1,111,110	1,075,110	1,039,110	1,003,110	967,110	931,110	895,110	859,110	823,110
8,520 이상 8,540 미만	100%	1,129,360	1,079,130	930,300	900,300	870,300	840,300	810,300	780,300	750,300	720,300	690,300
	80%	903,480	863,300	744,240	720,240	696,240	672,240	648,240	624,240	600,240	576,240	552,240
	120%	1,355,230	1,294,950	1,116,360	1,080,360	1,044,360	1,008,360	972,360	936,360	900,360	864,360	828,360
8,540 이상 8,560 미만	100%	1,134,040	1,083,780	934,660	904,660	874,660	844,660	814,660	784,660	754,660	724,660	694,660
	80%	907,230	867,020	747,720	723,720	699,720	675,720	651,720	627,720	603,720	579,720	555,720
	120%	1,360,840	1,300,530	1,121,590	1,085,590	1,049,590	1,013,590	977,590	941,590	905,590	869,590	833,590
8,560 이상 8,580 미만	100%	1,138,720	1,088,440	939,030	909,030	879,030	849,030	819,030	789,030	759,030	729,030	699,030
	80%	910,970	870,750	751,220	727,220	703,220	679,220	655,220	631,220	607,220	583,220	559,220
	120%	1,366,460	1,306,120	1,126,830	1,090,830	1,054,830	1,018,830	982,830	946,830	910,830	874,830	838,830
8,580 이상 8,600 미만	100%	1,143,400	1,093,100	943,400	913,400	883,400	853,400	823,400	793,400	763,400	733,400	703,400
	80%	914,720	874,480	754,720	730,720	706,720	682,720	658,720	634,720	610,720	586,720	562,720
	120%	1,372,080	1,311,720	1,132,080	1,096,080	1,060,080	1,024,080	988,080	952,080	916,080	880,080	844,080
8,600 이상 8,620 미만	100%	1,148,080	1,097,750	947,770	917,770	887,770	857,770	827,770	797,770	767,770	737,770	707,770
	80%	918,460	878,200	758,210	734,210	710,210	686,210	662,210	638,210	614,210	590,210	566,210
	120%	1,377,690	1,317,300	1,137,320	1,101,320	1,065,320	1,029,320	993,320	957,320	921,320	885,320	849,320

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
8,620 이상 8,640 미만	100%	1,152,760	1,102,410	952,140	922,140	892,140	862,140	832,140	802,140	772,140	742,140	712,140
	80%	922,200	881,920	761,710	737,710	713,710	689,710	665,710	641,710	617,710	593,710	569,710
	120%	1,383,310	1,322,890	1,142,560	1,106,560	1,070,560	1,034,560	998,560	962,560	926,560	890,560	854,560
8,640 이상 8,660 미만	100%	1,157,440	1,107,060	956,500	926,500	896,500	866,500	836,500	806,500	776,500	746,500	716,500
	80%	925,950	885,640	765,200	741,200	717,200	693,200	669,200	645,200	621,200	597,200	573,200
	120%	1,388,920	1,328,470	1,147,800	1,111,800	1,075,800	1,039,800	1,003,800	967,800	931,800	895,800	859,800
8,660 이상 8,680 미만	100%	1,162,120	1,111,720	960,870	930,870	900,870	870,870	840,870	810,870	780,870	750,870	720,870
	80%	929,690	889,370	768,690	744,690	720,690	696,690	672,690	648,690	624,690	600,690	576,690
	120%	1,394,540	1,334,060	1,153,040	1,117,040	1,081,040	1,045,040	1,009,040	973,040	937,040	901,040	865,040
8,680 이상 8,700 미만	100%	1,166,800	1,116,380	965,240	935,240	905,240	875,240	845,240	815,240	785,240	755,240	725,240
	80%	933,440	893,100	772,190	748,190	724,190	700,190	676,190	652,190	628,190	604,190	580,190
	120%	1,400,160	1,339,650	1,158,280	1,122,280	1,086,280	1,050,280	1,014,280	978,280	942,280	906,280	870,280
8,700 이상 8,720 미만	100%	1,171,480	1,121,030	969,610	939,610	909,610	879,610	849,610	819,610	789,610	759,610	729,610
	80%	937,180	896,820	775,680	751,680	727,680	703,680	679,680	655,680	631,680	607,680	583,680
	120%	1,405,770	1,345,230	1,163,530	1,127,530	1,091,530	1,055,530	1,019,530	983,530	947,530	911,530	875,530
8,720 이상 8,740 미만	100%	1,176,160	1,125,690	973,980	943,980	913,980	883,980	853,980	823,980	793,980	763,980	733,980
	80%	940,920	900,550	779,180	755,180	731,180	707,180	683,180	659,180	635,180	611,180	587,180
	120%	1,411,390	1,350,820	1,168,770	1,132,770	1,096,770	1,060,770	1,024,770	988,770	952,770	916,770	880,770
8,740 이상 8,760 미만	100%	1,180,840	1,130,340	978,340	948,340	918,340	888,340	858,340	828,340	798,340	768,340	738,340
	80%	944,670	904,270	782,670	758,670	734,670	710,670	686,670	662,670	638,670	614,670	590,670
	120%	1,417,000	1,356,400	1,174,000	1,138,000	1,102,000	1,066,000	1,030,000	994,000	958,000	922,000	886,000
8,760 이상 8,780 미만	100%	1,185,520	1,135,000	982,710	952,710	922,710	892,710	862,710	832,710	802,710	772,710	742,710
	80%	948,410	908,000	786,160	762,160	738,160	714,160	690,160	666,160	642,160	618,160	594,160
	120%	1,422,620	1,362,000	1,179,250	1,143,250	1,107,250	1,071,250	1,035,250	999,250	963,250	927,250	891,250
8,780 이상 8,800 미만	100%	1,190,200	1,139,660	987,080	957,080	927,080	897,080	867,080	837,080	807,080	777,080	747,080
	80%	952,160	911,720	789,660	765,660	741,660	717,660	693,660	669,660	645,660	621,660	597,660
	120%	1,428,240	1,367,590	1,184,490	1,148,490	1,112,490	1,076,490	1,040,490	1,004,490	968,490	932,490	896,490
8,800 이상 8,820 미만	100%	1,194,880	1,144,310	991,450	961,450	931,450	901,450	871,450	841,450	811,450	781,450	751,450
	80%	955,900	915,440	793,160	769,160	745,160	721,160	697,160	673,160	649,160	625,160	601,160
	120%	1,433,850	1,373,170	1,189,740	1,153,740	1,117,740	1,081,740	1,045,740	1,009,740	973,740	937,740	901,740
8,820 이상 8,840 미만	100%	1,199,560	1,148,970	995,820	965,820	935,820	905,820	875,820	845,820	815,820	785,820	755,820
	80%	959,640	919,170	796,650	772,650	748,650	724,650	700,650	676,650	652,650	628,650	604,650
	120%	1,439,470	1,378,760	1,194,980	1,158,980	1,122,980	1,086,980	1,050,980	1,014,980	978,980	942,980	906,980
8,840 이상 8,860 미만	100%	1,204,240	1,153,620	1,000,180	970,180	940,180	910,180	880,180	850,180	820,180	790,180	760,180
	80%	963,390	922,890	800,140	776,140	752,140	728,140	704,140	680,140	656,140	632,140	608,140
	120%	1,445,080	1,384,340	1,200,210	1,164,210	1,128,210	1,092,210	1,056,210	1,020,210	984,210	948,210	912,210
8,860 이상 8,880 미만	100%	1,208,920	1,158,280	1,004,550	974,550	944,550	914,550	884,550	854,550	824,550	794,550	764,550
	80%	967,130	926,620	803,640	779,640	755,640	731,640	707,640	683,640	659,640	635,640	611,640
	120%	1,450,700	1,389,930	1,205,460	1,169,460	1,133,460	1,097,460	1,061,460	1,025,460	989,460	953,460	917,460

◎ 주민세액은 산출세액의 10%입니다.

42 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
8,880 이상 8,900 미만	100%	1,213,600	1,162,940	1,008,920	978,920	948,920	918,920	888,920	858,920	828,920	798,920	768,920
	80%	970,880	930,350	807,130	783,130	759,130	735,130	711,130	687,130	663,130	639,130	615,130
	120%	1,456,320	1,395,520	1,210,700	1,174,700	1,138,700	1,102,700	1,066,700	1,030,700	994,700	958,700	922,700
8,900 이상 8,920 미만	100%	1,218,280	1,167,590	1,013,290	983,290	953,290	923,290	893,290	863,290	833,290	803,290	773,290
	80%	974,620	934,070	810,630	786,630	762,630	738,630	714,630	690,630	666,630	642,630	618,630
	120%	1,461,930	1,401,100	1,215,940	1,179,940	1,143,940	1,107,940	1,071,940	1,035,940	999,940	963,940	927,940
8,920 이상 8,940 미만	100%	1,222,960	1,172,250	1,017,660	987,660	957,660	927,660	897,660	867,660	837,660	807,660	777,660
	80%	978,360	937,800	814,120	790,120	766,120	742,120	718,120	694,120	670,120	646,120	622,120
	120%	1,467,550	1,406,700	1,221,190	1,185,190	1,149,190	1,113,190	1,077,190	1,041,190	1,005,190	969,190	933,190
8,940 이상 8,960 미만	100%	1,227,640	1,176,900	1,022,020	992,020	962,020	932,020	902,020	872,020	842,020	812,020	782,020
	80%	982,110	941,520	817,610	793,610	769,610	745,610	721,610	697,610	673,610	649,610	625,610
	120%	1,473,160	1,412,280	1,226,420	1,190,420	1,154,420	1,118,420	1,082,420	1,046,420	1,010,420	974,420	938,420
8,960 이상 8,980 미만	100%	1,232,320	1,181,560	1,026,390	996,390	966,390	936,390	906,390	876,390	846,390	816,390	786,390
	80%	985,850	945,240	821,110	797,110	773,110	749,110	725,110	701,110	677,110	653,110	629,110
	120%	1,478,780	1,417,870	1,231,660	1,195,660	1,159,660	1,123,660	1,087,660	1,051,660	1,015,660	979,660	943,660
8,980 이상 9,000 미만	100%	1,237,000	1,186,220	1,030,760	1,000,760	970,760	940,760	910,760	880,760	850,760	820,760	790,760
	80%	989,600	948,970	824,600	800,600	776,600	752,600	728,600	704,600	680,600	656,600	632,600
	120%	1,484,400	1,423,460	1,236,910	1,200,910	1,164,910	1,128,910	1,092,910	1,056,910	1,020,910	984,910	948,910
9,000 이상 9,020 미만	100%	1,241,680	1,190,870	1,035,130	1,005,130	975,130	945,130	915,130	885,130	855,130	825,130	795,130
	80%	993,340	952,690	828,100	804,100	780,100	756,100	732,100	708,100	684,100	660,100	636,100
	120%	1,490,010	1,429,040	1,242,150	1,206,150	1,170,150	1,134,150	1,098,150	1,062,150	1,026,150	990,150	954,150
9,020 이상 9,040 미만	100%	1,246,360	1,195,530	1,039,500	1,009,500	979,500	949,500	919,500	889,500	859,500	829,500	799,500
	80%	997,080	956,420	831,600	807,600	783,600	759,600	735,600	711,600	687,600	663,600	639,600
	120%	1,495,630	1,434,630	1,247,400	1,211,400	1,175,400	1,139,400	1,103,400	1,067,400	1,031,400	995,400	959,400
9,040 이상 9,060 미만	100%	1,251,040	1,200,180	1,043,860	1,013,860	983,860	953,860	923,860	893,860	863,860	833,860	803,860
	80%	1,000,830	960,140	835,080	811,080	787,080	763,080	739,080	715,080	691,080	667,080	643,080
	120%	1,501,240	1,440,210	1,252,630	1,216,630	1,180,630	1,144,630	1,108,630	1,072,630	1,036,630	1,000,630	964,630
9,060 이상 9,080 미만	100%	1,255,720	1,204,840	1,048,230	1,018,230	988,230	958,230	928,230	898,230	868,230	838,230	808,230
	80%	1,004,570	963,870	838,580	814,580	790,580	766,580	742,580	718,580	694,580	670,580	646,580
	120%	1,506,860	1,445,800	1,257,870	1,221,870	1,185,870	1,149,870	1,113,870	1,077,870	1,041,870	1,005,870	969,870
9,080 이상 9,100 미만	100%	1,260,400	1,209,500	1,052,600	1,022,600	992,600	962,600	932,600	902,600	872,600	842,600	812,600
	80%	1,008,320	967,600	842,080	818,080	794,080	770,080	746,080	722,080	698,080	674,080	650,080
	120%	1,512,480	1,451,400	1,263,120	1,227,120	1,191,120	1,155,120	1,119,120	1,083,120	1,047,120	1,011,120	975,120
9,100 이상 9,120 미만	100%	1,265,080	1,214,150	1,056,970	1,026,970	996,970	966,970	936,970	906,970	876,970	846,970	816,970
	80%	1,012,060	971,320	845,570	821,570	797,570	773,570	749,570	725,570	701,570	677,570	653,570
	120%	1,518,090	1,456,980	1,268,360	1,232,360	1,196,360	1,160,360	1,124,360	1,088,360	1,052,360	1,016,360	980,360
9,120 이상 9,140 미만	100%	1,269,760	1,218,810	1,061,340	1,031,340	1,001,340	971,340	941,340	911,340	881,340	851,340	821,340
	80%	1,015,800	975,040	849,070	825,070	801,070	777,070	753,070	729,070	705,070	681,070	657,070
	120%	1,523,710	1,462,570	1,273,600	1,237,600	1,201,600	1,165,600	1,129,600	1,093,600	1,057,600	1,021,600	985,600

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
9,140 이상 9,160 미만	100%	1,274,440	1,223,460	1,065,700	1,035,700	1,005,700	975,700	945,700	915,700	885,700	855,700	825,700
	80%	1,019,550	978,760	852,560	828,560	804,560	780,560	756,560	732,560	708,560	684,560	660,560
	120%	1,529,320	1,468,150	1,278,840	1,242,840	1,206,840	1,170,840	1,134,840	1,098,840	1,062,840	1,026,840	990,840
9,160 이상 9,180 미만	100%	1,279,120	1,228,120	1,070,070	1,040,070	1,010,070	980,070	950,070	920,070	890,070	860,070	830,070
	80%	1,023,290	982,490	856,050	832,050	808,050	784,050	760,050	736,050	712,050	688,050	664,050
	120%	1,534,940	1,473,740	1,284,080	1,248,080	1,212,080	1,176,080	1,140,080	1,104,080	1,068,080	1,032,080	996,080
9,180 이상 9,200 미만	100%	1,284,020	1,232,780	1,074,440	1,044,440	1,014,440	984,440	954,440	924,440	894,440	864,440	834,440
	80%	1,027,210	986,220	859,550	835,550	811,550	787,550	763,550	739,550	715,550	691,550	667,550
	120%	1,540,820	1,479,330	1,289,320	1,253,320	1,217,320	1,181,320	1,145,320	1,109,320	1,073,320	1,037,320	1,001,320
9,200 이상 9,220 미만	100%	1,290,850	1,237,430	1,078,810	1,048,810	1,018,810	988,810	958,810	928,810	898,810	868,810	838,810
	80%	1,032,680	989,940	863,040	839,040	815,040	791,040	767,040	743,040	719,040	695,040	671,040
	120%	1,549,020	1,484,910	1,294,570	1,258,570	1,222,570	1,186,570	1,150,570	1,114,570	1,078,570	1,042,570	1,006,570
9,220 이상 9,240 미만	100%	1,297,670	1,242,090	1,083,180	1,053,180	1,023,180	993,180	963,180	933,180	903,180	873,180	843,180
	80%	1,038,130	993,670	866,540	842,540	818,540	794,540	770,540	746,540	722,540	698,540	674,540
	120%	1,557,200	1,490,500	1,299,810	1,263,810	1,227,810	1,191,810	1,155,810	1,119,810	1,083,810	1,047,810	1,011,810
9,240 이상 9,260 미만	100%	1,304,500	1,246,740	1,087,540	1,057,540	1,027,540	997,540	967,540	937,540	907,540	877,540	847,540
	80%	1,043,600	997,390	870,030	846,030	822,030	798,030	774,030	750,030	726,030	702,030	678,030
	120%	1,565,400	1,496,080	1,305,040	1,269,040	1,233,040	1,197,040	1,161,040	1,125,040	1,089,040	1,053,040	1,017,040
9,260 이상 9,280 미만	100%	1,311,320	1,251,400	1,091,910	1,061,910	1,031,910	1,001,910	971,910	941,910	911,910	881,910	851,910
	80%	1,049,050	1,001,120	873,520	849,520	825,520	801,520	777,520	753,520	729,520	705,520	681,520
	120%	1,573,580	1,501,680	1,310,290	1,274,290	1,238,290	1,202,290	1,166,290	1,130,290	1,094,290	1,058,290	1,022,290
9,280 이상 9,300 미만	100%	1,318,150	1,256,060	1,096,280	1,066,280	1,036,280	1,006,280	976,280	946,280	916,280	886,280	856,280
	80%	1,054,520	1,004,840	877,020	853,020	829,020	805,020	781,020	757,020	733,020	709,020	685,020
	120%	1,581,780	1,507,270	1,315,530	1,279,530	1,243,530	1,207,530	1,171,530	1,135,530	1,099,530	1,063,530	1,027,530
9,300 이상 9,320 미만	100%	1,324,970	1,260,710	1,100,650	1,070,650	1,040,650	1,010,650	980,650	950,650	920,650	890,650	860,650
	80%	1,059,970	1,008,560	880,520	856,520	832,520	808,520	784,520	760,520	736,520	712,520	688,520
	120%	1,589,960	1,512,850	1,320,780	1,284,780	1,248,780	1,212,780	1,176,780	1,140,780	1,104,780	1,068,780	1,032,780
9,320 이상 9,340 미만	100%	1,331,800	1,265,370	1,105,020	1,075,020	1,045,020	1,015,020	985,020	955,020	925,020	895,020	865,020
	80%	1,065,440	1,012,290	884,010	860,010	836,010	812,010	788,010	764,010	740,010	716,010	692,010
	120%	1,598,160	1,518,440	1,326,020	1,290,020	1,254,020	1,218,020	1,182,020	1,146,020	1,110,020	1,074,020	1,038,020
9,340 이상 9,360 미만	100%	1,338,620	1,270,020	1,109,380	1,079,380	1,049,380	1,019,380	989,380	959,380	929,380	899,380	869,380
	80%	1,070,890	1,016,010	887,500	863,500	839,500	815,500	791,500	767,500	743,500	719,500	695,500
	120%	1,606,340	1,524,020	1,331,250	1,295,250	1,259,250	1,223,250	1,187,250	1,151,250	1,115,250	1,079,250	1,043,250
9,360 이상 9,380 미만	100%	1,345,450	1,274,680	1,113,750	1,083,750	1,053,750	1,023,750	993,750	963,750	933,750	903,750	873,750
	80%	1,076,360	1,019,740	891,000	867,000	843,000	819,000	795,000	771,000	747,000	723,000	699,000
	120%	1,614,540	1,529,610	1,336,500	1,300,500	1,264,500	1,228,500	1,192,500	1,156,500	1,120,500	1,084,500	1,048,500
9,380 이상 9,400 미만	100%	1,352,270	1,279,340	1,118,120	1,088,120	1,058,120	1,028,120	998,120	968,120	938,120	908,120	878,120
	80%	1,081,810	1,023,470	894,490	870,490	846,490	822,490	798,490	774,490	750,490	726,490	702,490
	120%	1,622,720	1,535,200	1,341,740	1,305,740	1,269,740	1,233,740	1,197,740	1,161,740	1,125,740	1,089,740	1,053,740

◎ 주민세액은 산출세액의 10%입니다.

44 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
9,400 이상 9,420 미만	100%	1,359,100	1,284,300	1,122,490	1,092,490	1,062,490	1,032,490	1,002,490	972,490	942,490	912,490	882,490
	80%	1,087,280	1,027,440	897,990	873,990	849,990	825,990	801,990	777,990	753,990	729,990	705,990
	120%	1,630,920	1,541,160	1,346,980	1,310,980	1,274,980	1,238,980	1,202,980	1,166,980	1,130,980	1,094,980	1,058,980
9,420 이상 9,440 미만	100%	1,365,920	1,291,090	1,126,860	1,096,860	1,066,860	1,036,860	1,006,860	976,860	946,860	916,860	886,860
	80%	1,092,730	1,032,870	901,480	877,480	853,480	829,480	805,480	781,480	757,480	733,480	709,480
	120%	1,639,100	1,549,300	1,352,230	1,316,230	1,280,230	1,244,230	1,208,230	1,172,230	1,136,230	1,100,230	1,064,230
9,440 이상 9,460 미만	100%	1,372,750	1,297,880	1,131,220	1,101,220	1,071,220	1,041,220	1,011,220	981,220	951,220	921,220	891,220
	80%	1,098,200	1,038,300	904,970	880,970	856,970	832,970	808,970	784,970	760,970	736,970	712,970
	120%	1,647,300	1,557,450	1,357,460	1,321,460	1,285,460	1,249,460	1,213,460	1,177,460	1,141,460	1,105,460	1,069,460
9,460 이상 9,480 미만	100%	1,379,570	1,304,670	1,135,590	1,105,590	1,075,590	1,045,590	1,015,590	985,590	955,590	925,590	895,590
	80%	1,103,650	1,043,730	908,470	884,470	860,470	836,470	812,470	788,470	764,470	740,470	716,470
	120%	1,655,480	1,565,600	1,362,700	1,326,700	1,290,700	1,254,700	1,218,700	1,182,700	1,146,700	1,110,700	1,074,700
9,480 이상 9,500 미만	100%	1,386,400	1,311,460	1,139,960	1,109,960	1,079,960	1,049,960	1,019,960	989,960	959,960	929,960	899,960
	80%	1,109,120	1,049,160	911,960	887,960	863,960	839,960	815,960	791,960	767,960	743,960	719,960
	120%	1,663,680	1,573,750	1,367,950	1,331,950	1,295,950	1,259,950	1,223,950	1,187,950	1,151,950	1,115,950	1,079,950
9,500 이상 9,520 미만	100%	1,393,220	1,318,250	1,144,330	1,114,330	1,084,330	1,054,330	1,024,330	994,330	964,330	934,330	904,330
	80%	1,114,570	1,054,600	915,460	891,460	867,460	843,460	819,460	795,460	771,460	747,460	723,460
	120%	1,671,860	1,581,900	1,373,190	1,337,190	1,301,190	1,265,190	1,229,190	1,193,190	1,157,190	1,121,190	1,085,190
9,520 이상 9,540 미만	100%	1,400,050	1,325,040	1,148,700	1,118,700	1,088,700	1,058,700	1,028,700	998,700	968,700	938,700	908,700
	80%	1,120,040	1,060,030	918,960	894,960	870,960	846,960	822,960	798,960	774,960	750,960	726,960
	120%	1,680,060	1,590,040	1,378,440	1,342,440	1,306,440	1,270,440	1,234,440	1,198,440	1,162,440	1,126,440	1,090,440
9,540 이상 9,560 미만	100%	1,406,870	1,331,830	1,153,060	1,123,060	1,093,060	1,063,060	1,033,060	1,003,060	973,060	943,060	913,060
	80%	1,125,490	1,065,460	922,440	898,440	874,440	850,440	826,440	802,440	778,440	754,440	730,440
	120%	1,688,240	1,598,190	1,383,670	1,347,670	1,311,670	1,275,670	1,239,670	1,203,670	1,167,670	1,131,670	1,095,670
9,560 이상 9,580 미만	100%	1,413,700	1,338,620	1,157,430	1,127,430	1,097,430	1,067,430	1,037,430	1,007,430	977,430	947,430	917,430
	80%	1,130,960	1,070,890	925,940	901,940	877,940	853,940	829,940	805,940	781,940	757,940	733,940
	120%	1,696,440	1,606,340	1,388,910	1,352,910	1,316,910	1,280,910	1,244,910	1,208,910	1,172,910	1,136,910	1,100,910
9,580 이상 9,600 미만	100%	1,420,520	1,345,410	1,161,800	1,131,800	1,101,800	1,071,800	1,041,800	1,011,800	981,800	951,800	921,800
	80%	1,136,410	1,076,320	929,440	905,440	881,440	857,440	833,440	809,440	785,440	761,440	737,440
	120%	1,704,620	1,614,490	1,394,160	1,358,160	1,322,160	1,286,160	1,250,160	1,214,160	1,178,160	1,142,160	1,106,160
9,600 이상 9,620 미만	100%	1,427,350	1,352,200	1,166,170	1,136,170	1,106,170	1,076,170	1,046,170	1,016,170	986,170	956,170	926,170
	80%	1,141,880	1,081,760	932,930	908,930	884,930	860,930	836,930	812,930	788,930	764,930	740,930
	120%	1,712,820	1,622,640	1,399,400	1,363,400	1,327,400	1,291,400	1,255,400	1,219,400	1,183,400	1,147,400	1,111,400
9,620 이상 9,640 미만	100%	1,434,170	1,358,990	1,170,540	1,140,540	1,110,540	1,080,540	1,050,540	1,020,540	990,540	960,540	930,540
	80%	1,147,330	1,087,190	936,430	912,430	888,430	864,430	840,430	816,430	792,430	768,430	744,430
	120%	1,721,000	1,630,780	1,404,640	1,368,640	1,332,640	1,296,640	1,260,640	1,224,640	1,188,640	1,152,640	1,116,640
9,640 이상 9,660 미만	100%	1,441,000	1,365,780	1,174,900	1,144,900	1,114,900	1,084,900	1,054,900	1,024,900	994,900	964,900	934,900
	80%	1,152,800	1,092,620	939,920	915,920	891,920	867,920	843,920	819,920	795,920	771,920	747,920
	120%	1,729,200	1,638,930	1,409,880	1,373,880	1,337,880	1,301,880	1,265,880	1,229,880	1,193,880	1,157,880	1,121,880

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
9,660 이상 9,680 미만	100%	1,447,820	1,372,570	1,179,270	1,149,270	1,119,270	1,089,270	1,059,270	1,029,270	999,270	969,270	939,270
	80%	1,158,250	1,098,050	943,410	919,410	895,410	871,410	847,410	823,410	799,410	775,410	751,410
	120%	1,737,380	1,647,080	1,415,120	1,379,120	1,343,120	1,307,120	1,271,120	1,235,120	1,199,120	1,163,120	1,127,120
9,680 이상 9,700 미만	100%	1,454,650	1,379,360	1,183,640	1,153,640	1,123,640	1,093,640	1,063,640	1,033,640	1,003,640	973,640	943,640
	80%	1,163,720	1,103,480	946,910	922,910	898,910	874,910	850,910	826,910	802,910	778,910	754,910
	120%	1,745,580	1,655,230	1,420,360	1,384,360	1,348,360	1,312,360	1,276,360	1,240,360	1,204,360	1,168,360	1,132,360
9,700 이상 9,720 미만	100%	1,461,470	1,386,150	1,188,010	1,158,010	1,128,010	1,098,010	1,068,010	1,038,010	1,008,010	978,010	948,010
	80%	1,169,170	1,108,920	950,400	926,400	902,400	878,400	854,400	830,400	806,400	782,400	758,400
	120%	1,753,760	1,663,380	1,425,610	1,389,610	1,353,610	1,317,610	1,281,610	1,245,610	1,209,610	1,173,610	1,137,610
9,720 이상 9,740 미만	100%	1,468,300	1,392,940	1,192,380	1,162,380	1,132,380	1,102,380	1,072,380	1,042,380	1,012,380	982,380	952,380
	80%	1,174,640	1,114,350	953,900	929,900	905,900	881,900	857,900	833,900	809,900	785,900	761,900
	120%	1,761,960	1,671,520	1,430,850	1,394,850	1,358,850	1,322,850	1,286,850	1,250,850	1,214,850	1,178,850	1,142,850
9,740 이상 9,760 미만	100%	1,475,120	1,399,730	1,196,740	1,166,740	1,136,740	1,106,740	1,076,740	1,046,740	1,016,740	986,740	956,740
	80%	1,180,090	1,119,780	957,390	933,390	909,390	885,390	861,390	837,390	813,390	789,390	765,390
	120%	1,770,140	1,679,670	1,436,080	1,400,080	1,364,080	1,328,080	1,292,080	1,256,080	1,220,080	1,184,080	1,148,080
9,760 이상 9,780 미만	100%	1,481,950	1,406,520	1,201,110	1,171,110	1,141,110	1,111,110	1,081,110	1,051,110	1,021,110	991,110	961,110
	80%	1,185,560	1,125,210	960,880	936,880	912,880	888,880	864,880	840,880	816,880	792,880	768,880
	120%	1,778,340	1,687,820	1,441,330	1,405,330	1,369,330	1,333,330	1,297,330	1,261,330	1,225,330	1,189,330	1,153,330
9,780 이상 9,800 미만	100%	1,488,770	1,413,310	1,205,480	1,175,480	1,145,480	1,115,480	1,085,480	1,055,480	1,025,480	995,480	965,480
	80%	1,191,010	1,130,640	964,380	940,380	916,380	892,380	868,380	844,380	820,380	796,380	772,380
	120%	1,786,520	1,695,970	1,446,570	1,410,570	1,374,570	1,338,570	1,302,570	1,266,570	1,230,570	1,194,570	1,158,570
9,800 이상 9,820 미만	100%	1,495,600	1,420,100	1,209,850	1,179,850	1,149,850	1,119,850	1,089,850	1,059,850	1,029,850	999,850	969,850
	80%	1,196,480	1,136,080	967,880	943,880	919,880	895,880	871,880	847,880	823,880	799,880	775,880
	120%	1,794,720	1,704,120	1,451,820	1,415,820	1,379,820	1,343,820	1,307,820	1,271,820	1,235,820	1,199,820	1,163,820
9,820 이상 9,840 미만	100%	1,502,420	1,426,890	1,214,220	1,184,220	1,154,220	1,124,220	1,094,220	1,064,220	1,034,220	1,004,220	974,220
	80%	1,201,930	1,141,510	971,370	947,370	923,370	899,370	875,370	851,370	827,370	803,370	779,370
	120%	1,802,900	1,712,260	1,457,060	1,421,060	1,385,060	1,349,060	1,313,060	1,277,060	1,241,060	1,205,060	1,169,060
9,840 이상 9,860 미만	100%	1,509,250	1,433,680	1,218,580	1,188,580	1,158,580	1,128,580	1,098,580	1,068,580	1,038,580	1,008,580	978,580
	80%	1,207,400	1,146,940	974,860	950,860	926,860	902,860	878,860	854,860	830,860	806,860	782,860
	120%	1,811,100	1,720,410	1,462,290	1,426,290	1,390,290	1,354,290	1,318,290	1,282,290	1,246,290	1,210,290	1,174,290
9,860 이상 9,880 미만	100%	1,516,070	1,440,470	1,222,950	1,192,950	1,162,950	1,132,950	1,102,950	1,072,950	1,042,950	1,012,950	982,950
	80%	1,212,850	1,152,370	978,360	954,360	930,360	906,360	882,360	858,360	834,360	810,360	786,360
	120%	1,819,280	1,728,560	1,467,540	1,431,540	1,395,540	1,359,540	1,323,540	1,287,540	1,251,540	1,215,540	1,179,540
9,880 이상 9,900 미만	100%	1,522,900	1,447,260	1,227,320	1,197,320	1,167,320	1,137,320	1,107,320	1,077,320	1,047,320	1,017,320	987,320
	80%	1,218,320	1,157,800	981,850	957,850	933,850	909,850	885,850	861,850	837,850	813,850	789,850
	120%	1,827,480	1,736,710	1,472,780	1,436,780	1,400,780	1,364,780	1,328,780	1,292,780	1,256,780	1,220,780	1,184,780
9,900 이상 9,920 미만	100%	1,529,720	1,454,050	1,231,690	1,201,690	1,171,690	1,141,690	1,111,690	1,081,690	1,051,690	1,021,690	991,690
	80%	1,223,770	1,163,240	985,350	961,350	937,350	913,350	889,350	865,350	841,350	817,350	793,350
	120%	1,835,660	1,744,860	1,478,020	1,442,020	1,406,020	1,370,020	1,334,020	1,298,020	1,262,020	1,226,020	1,190,020

◎ 주민세액은 산출세액의 10%입니다.

46 근로소득 간이세액표

월급여액(천원) [비과세 및 학자금 제외]		공제대상가족의 수										
		1	2	3	4	5	6	7	8	9	10	11
9,920 이상 9,940 미만	100%	1,536,550	1,460,840	1,236,060	1,206,060	1,176,060	1,146,060	1,116,060	1,086,060	1,056,060	1,026,060	996,060
	80%	1,229,240	1,168,670	988,840	964,840	940,840	916,840	892,840	868,840	844,840	820,840	796,840
	120%	1,843,860	1,753,000	1,483,270	1,447,270	1,411,270	1,375,270	1,339,270	1,303,270	1,267,270	1,231,270	1,195,270
9,940 이상 9,960 미만	100%	1,543,370	1,467,630	1,240,420	1,210,420	1,180,420	1,150,420	1,120,420	1,090,420	1,060,420	1,030,420	1,000,420
	80%	1,234,690	1,174,100	992,330	968,330	944,330	920,330	896,330	872,330	848,330	824,330	800,330
	120%	1,852,040	1,761,150	1,488,500	1,452,500	1,416,500	1,380,500	1,344,500	1,308,500	1,272,500	1,236,500	1,200,500
9,960 이상 9,980 미만	100%	1,550,200	1,474,420	1,244,790	1,214,790	1,184,790	1,154,790	1,124,790	1,094,790	1,064,790	1,034,790	1,004,790
	80%	1,240,160	1,179,530	995,830	971,830	947,830	923,830	899,830	875,830	851,830	827,830	803,830
	120%	1,860,240	1,769,300	1,493,740	1,457,740	1,421,740	1,385,740	1,349,740	1,313,740	1,277,740	1,241,740	1,205,740
9,980 이상 10,000 미만	100%	1,557,020	1,481,210	1,249,160	1,219,160	1,189,160	1,159,160	1,129,160	1,099,160	1,069,160	1,039,160	1,009,160
	80%	1,245,610	1,184,960	999,320	975,320	951,320	927,320	903,320	879,320	855,320	831,320	807,320
	120%	1,868,420	1,777,450	1,498,990	1,462,990	1,426,990	1,390,990	1,354,990	1,318,990	1,282,990	1,246,990	1,210,990
10,000천원	100%	1,560,440	1,484,600	1,251,340	1,221,340	1,191,340	1,161,340	1,131,340	1,101,340	1,071,340	1,041,340	1,011,340
	80%	1,248,350	1,187,680	1,001,070	977,070	953,070	929,070	905,070	881,070	857,070	833,070	809,070
	120%	1,872,520	1,781,520	1,501,600	1,465,600	1,429,600	1,393,600	1,357,600	1,321,600	1,285,600	1,249,600	1,213,600
10,000천원 초과 14,000천원 이하		(10,000,000원인 경우의 해당세액) + (10,000,000원을 초과하는 금액 중 98%를 곱한 금액의 35% 상당액) × 100%(80%, 120%) 또는 (10,000,000원인 경우의 해당세액) + (월급여액 − 10,000,000원) × 98% × 35% × 100%(80%, 120%)										
14,000천원 초과		(10,000,000원인 경우의 해당세액) + (1,372,000원) + (14,000,000원을 초과하는 금액 중 98%를 곱한 금액의 38% 상당액) × 100%(80%, 120%) 또는 (10,000,000원인 경우의 해당세액) + (1,372,000원) + (월급여액 − 14,000,000원) × 98% × 38% × 100%(80%, 120%)										