

源泉徴収税額表2008年(平成20年)

給与所得の源泉徴収税額表 (平成20年1月以降分)

(一) (月 額 表……………所得税法別表第二)

| その月の社会保険料等控除後の給与等の金額 | | 甲 | | | | | | | | 乙 |
|----------------------|---------|---------------|-------|-----|-----|-----|-----|-----|-----|--------------------------------|
| | | 扶 養 親 族 等 の 数 | | | | | | | | |
| | | 0 人 | 1 人 | 2 人 | 3 人 | 4 人 | 5 人 | 6 人 | 7 人 | |
| 以 上 | 未 満 | 税 額 | | | | | | | | 税 額 |
| 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 |
| 88,000円未満 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | その月の社会保険料等控除後の給与等の金額の3%に相当する金額 |
| 88,000 | 89,000 | 130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,100 |
| 89,000 | 90,000 | 180 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,100 |
| 90,000 | 91,000 | 230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,100 |
| 91,000 | 92,000 | 280 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,100 |
| 92,000 | 93,000 | 330 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,200 |
| 93,000 | 94,000 | 380 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,200 |
| 94,000 | 95,000 | 430 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,200 |
| 95,000 | 96,000 | 480 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,300 |
| 96,000 | 97,000 | 530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,300 |
| 97,000 | 98,000 | 580 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,400 |
| 98,000 | 99,000 | 630 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,400 |
| 99,000 | 101,000 | 710 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,500 |
| 101,000 | 103,000 | 810 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,500 |
| 103,000 | 105,000 | 910 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,600 |
| 105,000 | 107,000 | 1,010 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,700 |
| 107,000 | 109,000 | 1,110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,700 |
| 109,000 | 111,000 | 1,210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,800 |
| 111,000 | 113,000 | 1,310 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,900 |
| 113,000 | 115,000 | 1,410 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,000 |
| 115,000 | 117,000 | 1,510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,000 |
| 117,000 | 119,000 | 1,610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,100 |
| 119,000 | 121,000 | 1,710 | 120 | 0 | 0 | 0 | 0 | 0 | 0 | 4,200 |
| 121,000 | 123,000 | 1,810 | 220 | 0 | 0 | 0 | 0 | 0 | 0 | 4,400 |
| 123,000 | 125,000 | 1,910 | 320 | 0 | 0 | 0 | 0 | 0 | 0 | 4,700 |
| 125,000 | 127,000 | 2,010 | 420 | 0 | 0 | 0 | 0 | 0 | 0 | 5,000 |
| 127,000 | 129,000 | 2,110 | 520 | 0 | 0 | 0 | 0 | 0 | 0 | 5,300 |
| 129,000 | 131,000 | 2,210 | 620 | 0 | 0 | 0 | 0 | 0 | 0 | 5,600 |
| 131,000 | 133,000 | 2,310 | 720 | 0 | 0 | 0 | 0 | 0 | 0 | 5,900 |
| 133,000 | 135,000 | 2,410 | 820 | 0 | 0 | 0 | 0 | 0 | 0 | 6,200 |
| 135,000 | 137,000 | 2,500 | 910 | 0 | 0 | 0 | 0 | 0 | 0 | 6,500 |
| 137,000 | 139,000 | 2,560 | 970 | 0 | 0 | 0 | 0 | 0 | 0 | 6,700 |
| 139,000 | 141,000 | 2,620 | 1,030 | 0 | 0 | 0 | 0 | 0 | 0 | 7,000 |
| 141,000 | 143,000 | 2,680 | 1,090 | 0 | 0 | 0 | 0 | 0 | 0 | 7,300 |
| 143,000 | 145,000 | 2,740 | 1,150 | 0 | 0 | 0 | 0 | 0 | 0 | 7,600 |
| 145,000 | 147,000 | 2,800 | 1,210 | 0 | 0 | 0 | 0 | 0 | 0 | 7,900 |
| 147,000 | 149,000 | 2,860 | 1,270 | 0 | 0 | 0 | 0 | 0 | 0 | 8,200 |
| 149,000 | 151,000 | 2,920 | 1,330 | 0 | 0 | 0 | 0 | 0 | 0 | 8,500 |
| 151,000 | 153,000 | 2,990 | 1,400 | 0 | 0 | 0 | 0 | 0 | 0 | 8,800 |
| 153,000 | 155,000 | 3,060 | 1,470 | 0 | 0 | 0 | 0 | 0 | 0 | 9,100 |
| 155,000 | 157,000 | 3,130 | 1,540 | 0 | 0 | 0 | 0 | 0 | 0 | 9,400 |
| 157,000 | 159,000 | 3,200 | 1,610 | 0 | 0 | 0 | 0 | 0 | 0 | 9,700 |
| 159,000 | 161,000 | 3,270 | 1,680 | 100 | 0 | 0 | 0 | 0 | 0 | 10,000 |
| 161,000 | 163,000 | 3,340 | 1,750 | 170 | 0 | 0 | 0 | 0 | 0 | 10,300 |
| 163,000 | 165,000 | 3,410 | 1,820 | 240 | 0 | 0 | 0 | 0 | 0 | 10,600 |

(二)

| その月の社会保 険料等控除後の 給与等の金額 | | 甲 | | | | | | | | 乙 |
|------------------------------|---------|---------------|-------|-------|-------|-------|-----|-----|-----|--------|
| | | 扶 養 親 族 等 の 数 | | | | | | | | |
| | | 0 人 | 1 人 | 2 人 | 3 人 | 4 人 | 5 人 | 6 人 | 7 人 | |
| 以 上 | 未 満 | 税 額 | | | | | | | | 税 額 |
| 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 |
| 165,000 | 167,000 | 3,480 | 1,890 | 310 | 0 | 0 | 0 | 0 | 0 | 10,900 |
| 167,000 | 169,000 | 3,550 | 1,960 | 380 | 0 | 0 | 0 | 0 | 0 | 11,200 |
| 169,000 | 171,000 | 3,620 | 2,030 | 450 | 0 | 0 | 0 | 0 | 0 | 11,500 |
| 171,000 | 173,000 | 3,690 | 2,100 | 520 | 0 | 0 | 0 | 0 | 0 | 11,800 |
| 173,000 | 175,000 | 3,760 | 2,170 | 590 | 0 | 0 | 0 | 0 | 0 | 12,100 |
| 175,000 | 177,000 | 3,830 | 2,240 | 660 | 0 | 0 | 0 | 0 | 0 | 12,400 |
| 177,000 | 179,000 | 3,900 | 2,310 | 730 | 0 | 0 | 0 | 0 | 0 | 12,900 |
| 179,000 | 181,000 | 3,970 | 2,380 | 800 | 0 | 0 | 0 | 0 | 0 | 13,600 |
| 181,000 | 183,000 | 4,040 | 2,450 | 870 | 0 | 0 | 0 | 0 | 0 | 14,300 |
| 183,000 | 185,000 | 4,110 | 2,520 | 940 | 0 | 0 | 0 | 0 | 0 | 15,000 |
| 185,000 | 187,000 | 4,180 | 2,590 | 1,010 | 0 | 0 | 0 | 0 | 0 | 15,700 |
| 187,000 | 189,000 | 4,250 | 2,660 | 1,080 | 0 | 0 | 0 | 0 | 0 | 16,400 |
| 189,000 | 191,000 | 4,320 | 2,730 | 1,150 | 0 | 0 | 0 | 0 | 0 | 17,100 |
| 191,000 | 193,000 | 4,390 | 2,800 | 1,220 | 0 | 0 | 0 | 0 | 0 | 17,700 |
| 193,000 | 195,000 | 4,460 | 2,870 | 1,290 | 0 | 0 | 0 | 0 | 0 | 18,400 |
| 195,000 | 197,000 | 4,530 | 2,940 | 1,360 | 0 | 0 | 0 | 0 | 0 | 19,100 |
| 197,000 | 199,000 | 4,600 | 3,010 | 1,430 | 0 | 0 | 0 | 0 | 0 | 19,800 |
| 199,000 | 201,000 | 4,670 | 3,080 | 1,500 | 0 | 0 | 0 | 0 | 0 | 20,500 |
| 201,000 | 203,000 | 4,740 | 3,150 | 1,570 | 0 | 0 | 0 | 0 | 0 | 21,100 |
| 203,000 | 205,000 | 4,810 | 3,220 | 1,640 | 0 | 0 | 0 | 0 | 0 | 21,700 |
| 205,000 | 207,000 | 4,880 | 3,290 | 1,710 | 130 | 0 | 0 | 0 | 0 | 22,200 |
| 207,000 | 209,000 | 4,950 | 3,360 | 1,780 | 200 | 0 | 0 | 0 | 0 | 22,800 |
| 209,000 | 211,000 | 5,020 | 3,430 | 1,850 | 270 | 0 | 0 | 0 | 0 | 23,400 |
| 211,000 | 213,000 | 5,090 | 3,500 | 1,920 | 340 | 0 | 0 | 0 | 0 | 23,900 |
| 213,000 | 215,000 | 5,160 | 3,570 | 1,990 | 410 | 0 | 0 | 0 | 0 | 24,500 |
| 215,000 | 217,000 | 5,230 | 3,640 | 2,060 | 480 | 0 | 0 | 0 | 0 | 25,000 |
| 217,000 | 219,000 | 5,300 | 3,710 | 2,130 | 550 | 0 | 0 | 0 | 0 | 25,600 |
| 219,000 | 221,000 | 5,370 | 3,780 | 2,200 | 620 | 0 | 0 | 0 | 0 | 26,200 |
| 221,000 | 224,000 | 5,450 | 3,870 | 2,290 | 700 | 0 | 0 | 0 | 0 | 26,800 |
| 224,000 | 227,000 | 5,560 | 3,980 | 2,390 | 810 | 0 | 0 | 0 | 0 | 27,800 |
| 227,000 | 230,000 | 5,660 | 4,080 | 2,500 | 910 | 0 | 0 | 0 | 0 | 28,700 |
| 230,000 | 233,000 | 5,770 | 4,190 | 2,600 | 1,020 | 0 | 0 | 0 | 0 | 29,700 |
| 233,000 | 236,000 | 5,870 | 4,290 | 2,710 | 1,120 | 0 | 0 | 0 | 0 | 30,700 |
| 236,000 | 239,000 | 5,980 | 4,400 | 2,810 | 1,230 | 0 | 0 | 0 | 0 | 31,700 |
| 239,000 | 242,000 | 6,080 | 4,500 | 2,920 | 1,330 | 0 | 0 | 0 | 0 | 32,700 |
| 242,000 | 245,000 | 6,190 | 4,610 | 3,020 | 1,440 | 0 | 0 | 0 | 0 | 33,700 |
| 245,000 | 248,000 | 6,290 | 4,710 | 3,130 | 1,540 | 0 | 0 | 0 | 0 | 34,700 |
| 248,000 | 251,000 | 6,400 | 4,820 | 3,230 | 1,650 | 0 | 0 | 0 | 0 | 35,700 |
| 251,000 | 254,000 | 6,500 | 4,920 | 3,340 | 1,750 | 170 | 0 | 0 | 0 | 36,700 |
| 254,000 | 257,000 | 6,610 | 5,030 | 3,440 | 1,860 | 280 | 0 | 0 | 0 | 37,700 |
| 257,000 | 260,000 | 6,710 | 5,130 | 3,550 | 1,960 | 380 | 0 | 0 | 0 | 38,600 |
| 260,000 | 263,000 | 6,820 | 5,240 | 3,650 | 2,070 | 490 | 0 | 0 | 0 | 39,600 |
| 263,000 | 266,000 | 6,920 | 5,340 | 3,760 | 2,170 | 590 | 0 | 0 | 0 | 40,600 |
| 266,000 | 269,000 | 7,030 | 5,450 | 3,860 | 2,280 | 700 | 0 | 0 | 0 | 41,600 |
| 269,000 | 272,000 | 7,130 | 5,550 | 3,970 | 2,380 | 800 | 0 | 0 | 0 | 42,600 |
| 272,000 | 275,000 | 7,240 | 5,660 | 4,070 | 2,490 | 910 | 0 | 0 | 0 | 43,600 |
| 275,000 | 278,000 | 7,340 | 5,760 | 4,180 | 2,590 | 1,010 | 0 | 0 | 0 | 44,600 |
| 278,000 | 281,000 | 7,450 | 5,870 | 4,280 | 2,700 | 1,120 | 0 | 0 | 0 | 45,600 |
| 281,000 | 284,000 | 7,550 | 5,970 | 4,390 | 2,800 | 1,220 | 0 | 0 | 0 | 46,600 |
| 284,000 | 287,000 | 7,660 | 6,080 | 4,490 | 2,910 | 1,330 | 0 | 0 | 0 | 47,600 |

(三)

| その月の社会保険料等控除後の給与等の金額 | | 甲 | | | | | | | | 乙 |
|----------------------|---------|---------------|--------|--------|-------|-------|-------|-------|-------|--------|
| | | 扶 養 親 族 等 の 数 | | | | | | | | |
| | | 0 人 | 1 人 | 2 人 | 3 人 | 4 人 | 5 人 | 6 人 | 7 人 | |
| 以 上 | 未 満 | 税 額 | | | | | | | | 税 額 |
| 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 |
| 287,000 | 290,000 | 7,760 | 6,180 | 4,600 | 3,010 | 1,430 | 0 | 0 | 0 | 48,500 |
| 290,000 | 293,000 | 7,870 | 6,290 | 4,700 | 3,120 | 1,540 | 0 | 0 | 0 | 49,500 |
| 293,000 | 296,000 | 7,970 | 6,390 | 4,810 | 3,220 | 1,640 | 0 | 0 | 0 | 50,500 |
| 296,000 | 299,000 | 8,080 | 6,500 | 4,910 | 3,330 | 1,750 | 160 | 0 | 0 | 51,200 |
| 299,000 | 302,000 | 8,250 | 6,600 | 5,020 | 3,440 | 1,850 | 270 | 0 | 0 | 51,800 |
| 302,000 | 305,000 | 8,490 | 6,720 | 5,140 | 3,560 | 1,970 | 390 | 0 | 0 | 52,400 |
| 305,000 | 308,000 | 8,730 | 6,840 | 5,260 | 3,680 | 2,090 | 510 | 0 | 0 | 53,100 |
| 308,000 | 311,000 | 8,970 | 6,960 | 5,380 | 3,800 | 2,210 | 630 | 0 | 0 | 53,700 |
| 311,000 | 314,000 | 9,210 | 7,080 | 5,500 | 3,920 | 2,330 | 750 | 0 | 0 | 54,300 |
| 314,000 | 317,000 | 9,450 | 7,200 | 5,620 | 4,040 | 2,450 | 870 | 0 | 0 | 54,900 |
| 317,000 | 320,000 | 9,690 | 7,320 | 5,740 | 4,160 | 2,570 | 990 | 0 | 0 | 55,600 |
| 320,000 | 323,000 | 9,930 | 7,440 | 5,860 | 4,280 | 2,690 | 1,110 | 0 | 0 | 56,500 |
| 323,000 | 326,000 | 10,170 | 7,560 | 5,980 | 4,400 | 2,810 | 1,230 | 0 | 0 | 57,300 |
| 326,000 | 329,000 | 10,410 | 7,680 | 6,100 | 4,520 | 2,930 | 1,350 | 0 | 0 | 58,100 |
| 329,000 | 332,000 | 10,650 | 7,800 | 6,220 | 4,640 | 3,050 | 1,470 | 0 | 0 | 59,000 |
| 332,000 | 335,000 | 10,890 | 7,920 | 6,340 | 4,760 | 3,170 | 1,590 | 0 | 0 | 59,800 |
| 335,000 | 338,000 | 11,130 | 8,040 | 6,460 | 4,880 | 3,290 | 1,710 | 130 | 0 | 60,700 |
| 338,000 | 341,000 | 11,370 | 8,200 | 6,580 | 5,000 | 3,410 | 1,830 | 250 | 0 | 61,600 |
| 341,000 | 344,000 | 11,610 | 8,440 | 6,700 | 5,120 | 3,530 | 1,950 | 370 | 0 | 62,500 |
| 344,000 | 347,000 | 11,850 | 8,680 | 6,820 | 5,240 | 3,650 | 2,070 | 490 | 0 | 63,400 |
| 347,000 | 350,000 | 12,090 | 8,920 | 6,940 | 5,360 | 3,770 | 2,190 | 610 | 0 | 64,400 |
| 350,000 | 353,000 | 12,330 | 9,160 | 7,060 | 5,480 | 3,890 | 2,310 | 730 | 0 | 65,300 |
| 353,000 | 356,000 | 12,570 | 9,400 | 7,180 | 5,600 | 4,010 | 2,430 | 850 | 0 | 66,200 |
| 356,000 | 359,000 | 12,810 | 9,640 | 7,300 | 5,720 | 4,130 | 2,550 | 970 | 0 | 67,100 |
| 359,000 | 362,000 | 13,050 | 9,880 | 7,420 | 5,840 | 4,250 | 2,670 | 1,090 | 0 | 68,000 |
| 362,000 | 365,000 | 13,290 | 10,120 | 7,540 | 5,960 | 4,370 | 2,790 | 1,210 | 0 | 69,000 |
| 365,000 | 368,000 | 13,530 | 10,360 | 7,660 | 6,080 | 4,490 | 2,910 | 1,330 | 0 | 69,900 |
| 368,000 | 371,000 | 13,770 | 10,600 | 7,780 | 6,200 | 4,610 | 3,030 | 1,450 | 0 | 70,800 |
| 371,000 | 374,000 | 14,010 | 10,840 | 7,900 | 6,320 | 4,730 | 3,150 | 1,570 | 0 | 71,600 |
| 374,000 | 377,000 | 14,250 | 11,080 | 8,020 | 6,440 | 4,850 | 3,270 | 1,690 | 100 | 72,400 |
| 377,000 | 380,000 | 14,490 | 11,320 | 8,150 | 6,560 | 4,970 | 3,390 | 1,810 | 220 | 73,200 |
| 380,000 | 383,000 | 14,730 | 11,560 | 8,390 | 6,680 | 5,090 | 3,510 | 1,930 | 340 | 74,100 |
| 383,000 | 386,000 | 14,970 | 11,800 | 8,630 | 6,800 | 5,210 | 3,630 | 2,050 | 460 | 74,900 |
| 386,000 | 389,000 | 15,210 | 12,040 | 8,870 | 6,920 | 5,330 | 3,750 | 2,170 | 580 | 75,700 |
| 389,000 | 392,000 | 15,450 | 12,280 | 9,110 | 7,040 | 5,450 | 3,870 | 2,290 | 700 | 76,600 |
| 392,000 | 395,000 | 15,690 | 12,520 | 9,350 | 7,160 | 5,570 | 3,990 | 2,410 | 820 | 78,100 |
| 395,000 | 398,000 | 15,930 | 12,760 | 9,590 | 7,280 | 5,690 | 4,110 | 2,530 | 940 | 79,700 |
| 398,000 | 401,000 | 16,170 | 13,000 | 9,830 | 7,400 | 5,810 | 4,230 | 2,650 | 1,060 | 81,200 |
| 401,000 | 404,000 | 16,410 | 13,240 | 10,070 | 7,520 | 5,930 | 4,350 | 2,770 | 1,180 | 82,800 |
| 404,000 | 407,000 | 16,650 | 13,480 | 10,310 | 7,640 | 6,050 | 4,470 | 2,890 | 1,300 | 84,300 |
| 407,000 | 410,000 | 16,890 | 13,720 | 10,550 | 7,760 | 6,170 | 4,590 | 3,010 | 1,420 | 85,900 |
| 410,000 | 413,000 | 17,130 | 13,960 | 10,790 | 7,880 | 6,290 | 4,710 | 3,130 | 1,540 | 87,400 |
| 413,000 | 416,000 | 17,370 | 14,200 | 11,030 | 8,000 | 6,410 | 4,830 | 3,250 | 1,660 | 88,900 |
| 416,000 | 419,000 | 17,610 | 14,440 | 11,270 | 8,120 | 6,530 | 4,950 | 3,370 | 1,780 | 90,500 |
| 419,000 | 422,000 | 17,850 | 14,680 | 11,510 | 8,350 | 6,650 | 5,070 | 3,490 | 1,900 | 92,000 |
| 422,000 | 425,000 | 18,090 | 14,920 | 11,750 | 8,590 | 6,770 | 5,190 | 3,610 | 2,020 | 93,600 |
| 425,000 | 428,000 | 18,330 | 15,160 | 11,990 | 8,830 | 6,890 | 5,310 | 3,730 | 2,140 | 95,100 |
| 428,000 | 431,000 | 18,570 | 15,400 | 12,230 | 9,070 | 7,010 | 5,430 | 3,850 | 2,260 | 96,600 |
| 431,000 | 434,000 | 18,810 | 15,640 | 12,470 | 9,310 | 7,130 | 5,550 | 3,970 | 2,380 | 98,200 |
| 434,000 | 437,000 | 19,050 | 15,880 | 12,710 | 9,550 | 7,250 | 5,670 | 4,090 | 2,500 | 99,700 |

(四)

| その月の社会保険料等控除後の給与等の金額 | | 甲 | | | | | | | | 乙 |
|----------------------|---------|---------------|--------|--------|--------|--------|--------|--------|-------|---------|
| | | 扶 養 親 族 等 の 数 | | | | | | | | |
| | | 0 人 | 1 人 | 2 人 | 3 人 | 4 人 | 5 人 | 6 人 | 7 人 | |
| 以 上 | 未 満 | 税 額 | | | | | | | | 税 額 |
| 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 |
| 437,000 | 440,000 | 19,290 | 16,120 | 12,950 | 9,790 | 7,370 | 5,790 | 4,210 | 2,620 | 101,300 |
| 440,000 | 443,000 | 19,680 | 16,360 | 13,190 | 10,030 | 7,490 | 5,910 | 4,330 | 2,740 | 102,800 |
| 443,000 | 446,000 | 20,160 | 16,600 | 13,430 | 10,270 | 7,610 | 6,030 | 4,450 | 2,860 | 104,400 |
| 446,000 | 449,000 | 20,640 | 16,840 | 13,670 | 10,510 | 7,730 | 6,150 | 4,570 | 2,980 | 105,900 |
| 449,000 | 452,000 | 21,120 | 17,080 | 13,910 | 10,750 | 7,850 | 6,270 | 4,690 | 3,100 | 107,400 |
| 452,000 | 455,000 | 21,600 | 17,320 | 14,150 | 10,990 | 7,970 | 6,390 | 4,810 | 3,220 | 109,000 |
| 455,000 | 458,000 | 22,080 | 17,560 | 14,390 | 11,230 | 8,090 | 6,510 | 4,930 | 3,340 | 110,500 |
| 458,000 | 461,000 | 22,560 | 17,800 | 14,630 | 11,470 | 8,300 | 6,630 | 5,050 | 3,460 | 112,100 |
| 461,000 | 464,000 | 23,040 | 18,040 | 14,870 | 11,710 | 8,540 | 6,750 | 5,170 | 3,580 | 113,600 |
| 464,000 | 467,000 | 23,520 | 18,280 | 15,110 | 11,950 | 8,780 | 6,870 | 5,290 | 3,700 | 115,100 |
| 467,000 | 470,000 | 24,000 | 18,520 | 15,350 | 12,190 | 9,020 | 6,990 | 5,410 | 3,820 | 116,700 |
| 470,000 | 473,000 | 24,480 | 18,760 | 15,590 | 12,430 | 9,260 | 7,110 | 5,530 | 3,940 | 118,200 |
| 473,000 | 476,000 | 24,960 | 19,000 | 15,830 | 12,670 | 9,500 | 7,230 | 5,650 | 4,060 | 119,800 |
| 476,000 | 479,000 | 25,440 | 19,240 | 16,070 | 12,910 | 9,740 | 7,350 | 5,770 | 4,180 | 121,300 |
| 479,000 | 482,000 | 25,920 | 19,590 | 16,310 | 13,150 | 9,980 | 7,470 | 5,890 | 4,300 | 122,800 |
| 482,000 | 485,000 | 26,400 | 20,070 | 16,550 | 13,390 | 10,220 | 7,590 | 6,010 | 4,420 | 124,400 |
| 485,000 | 488,000 | 26,880 | 20,550 | 16,790 | 13,630 | 10,460 | 7,710 | 6,130 | 4,540 | 125,900 |
| 488,000 | 491,000 | 27,360 | 21,030 | 17,030 | 13,870 | 10,700 | 7,830 | 6,250 | 4,660 | 127,500 |
| 491,000 | 494,000 | 27,840 | 21,510 | 17,270 | 14,110 | 10,940 | 7,950 | 6,370 | 4,780 | 129,000 |
| 494,000 | 497,000 | 28,320 | 21,990 | 17,510 | 14,350 | 11,180 | 8,070 | 6,490 | 4,900 | 130,600 |
| 497,000 | 500,000 | 28,800 | 22,470 | 17,750 | 14,590 | 11,420 | 8,250 | 6,610 | 5,020 | 132,100 |
| 500,000 | 503,000 | 29,280 | 22,950 | 17,990 | 14,830 | 11,660 | 8,490 | 6,730 | 5,140 | 133,600 |
| 503,000 | 506,000 | 29,760 | 23,430 | 18,230 | 15,070 | 11,900 | 8,730 | 6,850 | 5,260 | 135,200 |
| 506,000 | 509,000 | 30,240 | 23,910 | 18,470 | 15,310 | 12,140 | 8,970 | 6,970 | 5,380 | 136,700 |
| 509,000 | 512,000 | 30,720 | 24,390 | 18,710 | 15,550 | 12,380 | 9,210 | 7,090 | 5,500 | 138,300 |
| 512,000 | 515,000 | 31,200 | 24,870 | 18,950 | 15,790 | 12,620 | 9,450 | 7,210 | 5,620 | 139,800 |
| 515,000 | 518,000 | 31,680 | 25,350 | 19,190 | 16,030 | 12,860 | 9,690 | 7,330 | 5,740 | 141,300 |
| 518,000 | 521,000 | 32,160 | 25,830 | 19,490 | 16,270 | 13,100 | 9,930 | 7,450 | 5,860 | 142,900 |
| 521,000 | 524,000 | 32,640 | 26,310 | 19,970 | 16,510 | 13,340 | 10,170 | 7,570 | 5,980 | 144,400 |
| 524,000 | 527,000 | 33,120 | 26,790 | 20,450 | 16,750 | 13,580 | 10,410 | 7,690 | 6,100 | 146,000 |
| 527,000 | 530,000 | 33,600 | 27,270 | 20,930 | 16,990 | 13,820 | 10,650 | 7,810 | 6,220 | 147,500 |
| 530,000 | 533,000 | 34,080 | 27,750 | 21,410 | 17,230 | 14,060 | 10,890 | 7,930 | 6,340 | 148,900 |
| 533,000 | 536,000 | 34,560 | 28,230 | 21,890 | 17,470 | 14,300 | 11,130 | 8,050 | 6,460 | 150,300 |
| 536,000 | 539,000 | 35,040 | 28,710 | 22,370 | 17,710 | 14,540 | 11,370 | 8,210 | 6,580 | 151,700 |
| 539,000 | 542,000 | 35,520 | 29,190 | 22,850 | 17,950 | 14,780 | 11,610 | 8,450 | 6,700 | 153,200 |
| 542,000 | 545,000 | 36,000 | 29,670 | 23,330 | 18,190 | 15,020 | 11,850 | 8,690 | 6,820 | 154,600 |
| 545,000 | 548,000 | 36,480 | 30,150 | 23,810 | 18,430 | 15,260 | 12,090 | 8,930 | 6,940 | 156,000 |
| 548,000 | 551,000 | 36,960 | 30,630 | 24,290 | 18,670 | 15,500 | 12,330 | 9,170 | 7,060 | 157,400 |
| 551,000 | 554,000 | 37,490 | 31,160 | 24,820 | 18,930 | 15,770 | 12,600 | 9,430 | 7,200 | 158,800 |
| 554,000 | 557,000 | 38,030 | 31,700 | 25,360 | 19,200 | 16,040 | 12,870 | 9,700 | 7,330 | 160,300 |
| 557,000 | 560,000 | 38,570 | 32,240 | 25,900 | 19,570 | 16,310 | 13,140 | 9,970 | 7,470 | 161,700 |
| 560,000 | 563,000 | 39,110 | 32,780 | 26,440 | 20,110 | 16,580 | 13,410 | 10,240 | 7,600 | 163,000 |
| 563,000 | 566,000 | 39,650 | 33,320 | 26,980 | 20,650 | 16,850 | 13,680 | 10,510 | 7,740 | 164,400 |
| 566,000 | 569,000 | 40,190 | 33,860 | 27,520 | 21,190 | 17,120 | 13,950 | 10,780 | 7,870 | 165,800 |
| 569,000 | 572,000 | 40,730 | 34,400 | 28,060 | 21,730 | 17,390 | 14,220 | 11,050 | 8,010 | 167,100 |
| 572,000 | 575,000 | 41,270 | 34,940 | 28,600 | 22,270 | 17,660 | 14,490 | 11,320 | 8,160 | 168,500 |
| 575,000 | 578,000 | 41,810 | 35,480 | 29,140 | 22,810 | 17,930 | 14,760 | 11,590 | 8,430 | 169,900 |
| 578,000 | 581,000 | 42,350 | 36,020 | 29,680 | 23,350 | 18,200 | 15,030 | 11,860 | 8,700 | 171,200 |
| 581,000 | 584,000 | 42,890 | 36,560 | 30,220 | 23,890 | 18,470 | 15,300 | 12,130 | 8,970 | 172,600 |
| 584,000 | 587,000 | 43,430 | 37,100 | 30,760 | 24,430 | 18,740 | 15,570 | 12,400 | 9,240 | 174,000 |

(五)

| その月の社会保険料等控除後の給与等の金額 | | 甲 | | | | | | | | | 乙 |
|----------------------|---------|---------------|--------|--------|--------|--------|--------|--------|--------|---------|-----|
| | | 扶 養 親 族 等 の 数 | | | | | | | | | |
| | | 0 人 | 1 人 | 2 人 | 3 人 | 4 人 | 5 人 | 6 人 | 7 人 | | |
| 以 上 | 未 満 | 税 額 | | | | | | | | | 税 額 |
| 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 |
| 587,000 | 590,000 | 43,970 | 37,640 | 31,300 | 24,970 | 19,010 | 15,840 | 12,670 | 9,510 | 175,300 | |
| 590,000 | 593,000 | 44,510 | 38,180 | 31,840 | 25,510 | 19,280 | 16,110 | 12,940 | 9,780 | 176,700 | |
| 593,000 | 596,000 | 45,050 | 38,720 | 32,380 | 26,050 | 19,720 | 16,380 | 13,210 | 10,050 | 178,100 | |
| 596,000 | 599,000 | 45,590 | 39,260 | 32,920 | 26,590 | 20,260 | 16,650 | 13,480 | 10,320 | 179,400 | |
| 599,000 | 602,000 | 46,130 | 39,800 | 33,460 | 27,130 | 20,800 | 16,920 | 13,750 | 10,590 | 180,800 | |
| 602,000 | 605,000 | 46,670 | 40,340 | 34,000 | 27,670 | 21,340 | 17,190 | 14,020 | 10,860 | 182,200 | |
| 605,000 | 608,000 | 47,210 | 40,880 | 34,540 | 28,210 | 21,880 | 17,460 | 14,290 | 11,130 | 183,500 | |
| 608,000 | 611,000 | 47,750 | 41,420 | 35,080 | 28,750 | 22,420 | 17,730 | 14,560 | 11,400 | 184,900 | |
| 611,000 | 614,000 | 48,290 | 41,960 | 35,620 | 29,290 | 22,960 | 18,000 | 14,830 | 11,670 | 186,300 | |
| 614,000 | 617,000 | 48,830 | 42,500 | 36,160 | 29,830 | 23,500 | 18,270 | 15,100 | 11,940 | 187,700 | |
| 617,000 | 620,000 | 49,370 | 43,040 | 36,700 | 30,370 | 24,040 | 18,540 | 15,370 | 12,210 | 189,000 | |
| 620,000 | 623,000 | 49,910 | 43,580 | 37,240 | 30,910 | 24,580 | 18,810 | 15,640 | 12,480 | 190,400 | |
| 623,000 | 626,000 | 50,450 | 44,120 | 37,780 | 31,450 | 25,120 | 19,080 | 15,910 | 12,750 | 191,800 | |
| 626,000 | 629,000 | 50,990 | 44,660 | 38,320 | 31,990 | 25,660 | 19,350 | 16,180 | 13,020 | 193,100 | |
| 629,000 | 632,000 | 51,530 | 45,200 | 38,860 | 32,530 | 26,200 | 19,620 | 16,450 | 13,290 | 194,500 | |
| 632,000 | 635,000 | 52,070 | 45,740 | 39,400 | 33,070 | 26,740 | 20,400 | 16,720 | 13,560 | 195,900 | |
| 635,000 | 638,000 | 52,610 | 46,280 | 39,940 | 33,610 | 27,280 | 20,940 | 16,990 | 13,830 | 197,200 | |
| 638,000 | 641,000 | 53,150 | 46,820 | 40,480 | 34,150 | 27,820 | 21,480 | 17,260 | 14,100 | 198,600 | |
| 641,000 | 644,000 | 53,690 | 47,360 | 41,020 | 34,690 | 28,360 | 22,020 | 17,530 | 14,370 | 200,000 | |
| 644,000 | 647,000 | 54,230 | 47,900 | 41,560 | 35,230 | 28,900 | 22,560 | 17,800 | 14,640 | 201,300 | |
| 647,000 | 650,000 | 54,770 | 48,440 | 42,100 | 35,770 | 29,440 | 23,100 | 18,070 | 14,910 | 202,700 | |
| 650,000 | 653,000 | 55,310 | 48,980 | 42,640 | 36,310 | 29,980 | 23,640 | 18,340 | 15,180 | 203,800 | |
| 653,000 | 656,000 | 55,850 | 49,520 | 43,180 | 36,850 | 30,520 | 24,180 | 18,610 | 15,450 | 204,700 | |
| 656,000 | 659,000 | 56,390 | 50,060 | 43,720 | 37,390 | 31,060 | 24,720 | 18,880 | 15,720 | 205,700 | |
| 659,000 | 662,000 | 56,930 | 50,600 | 44,260 | 37,930 | 31,600 | 25,260 | 19,150 | 15,990 | 206,600 | |
| 662,000 | 665,000 | 57,470 | 51,140 | 44,800 | 38,470 | 32,140 | 25,800 | 19,470 | 16,260 | 207,500 | |
| 665,000 | 668,000 | 58,010 | 51,680 | 45,340 | 39,010 | 32,680 | 26,340 | 20,010 | 16,530 | 208,500 | |
| 668,000 | 671,000 | 58,550 | 52,220 | 45,880 | 39,550 | 33,220 | 26,880 | 20,550 | 16,800 | 209,400 | |
| 671,000 | 674,000 | 59,090 | 52,760 | 46,420 | 40,090 | 33,760 | 27,420 | 21,090 | 17,070 | 210,400 | |
| 674,000 | 677,000 | 59,630 | 53,300 | 46,960 | 40,630 | 34,300 | 27,960 | 21,630 | 17,340 | 211,300 | |
| 677,000 | 680,000 | 60,170 | 53,840 | 47,500 | 41,170 | 34,840 | 28,500 | 22,170 | 17,610 | 212,200 | |
| 680,000 | 683,000 | 60,710 | 54,380 | 48,040 | 41,710 | 35,380 | 29,040 | 22,710 | 17,880 | 213,200 | |
| 683,000 | 686,000 | 61,250 | 54,920 | 48,580 | 42,250 | 35,920 | 29,580 | 23,250 | 18,150 | 214,100 | |
| 686,000 | 689,000 | 61,790 | 55,460 | 49,120 | 42,790 | 36,460 | 30,120 | 23,790 | 18,420 | 215,100 | |
| 689,000 | 692,000 | 62,330 | 56,000 | 49,660 | 43,330 | 37,000 | 30,660 | 24,330 | 18,690 | 216,000 | |
| 692,000 | 695,000 | 62,870 | 56,540 | 50,200 | 43,870 | 37,540 | 31,200 | 24,870 | 18,960 | 216,900 | |
| 695,000 | 698,000 | 63,410 | 57,080 | 50,740 | 44,410 | 38,080 | 31,740 | 25,410 | 19,230 | 217,900 | |
| 698,000 | 701,000 | 63,950 | 57,620 | 51,280 | 44,950 | 38,620 | 32,280 | 25,950 | 19,620 | 218,800 | |
| 701,000 | 704,000 | 64,490 | 58,160 | 51,820 | 45,490 | 39,160 | 32,820 | 26,490 | 20,160 | 219,800 | |
| 704,000 | 707,000 | 65,030 | 58,700 | 52,360 | 46,030 | 39,700 | 33,360 | 27,030 | 20,700 | 220,700 | |
| 707,000 | 710,000 | 65,570 | 59,240 | 52,900 | 46,570 | 40,240 | 33,900 | 27,570 | 21,240 | 222,100 | |
| 710,000 | 713,000 | 66,110 | 59,780 | 53,440 | 47,110 | 40,780 | 34,440 | 28,110 | 21,780 | 223,500 | |
| 713,000 | 716,000 | 66,650 | 60,320 | 53,980 | 47,650 | 41,320 | 34,980 | 28,650 | 22,320 | 224,900 | |
| 716,000 | 719,000 | 67,190 | 60,860 | 54,520 | 48,190 | 41,860 | 35,520 | 29,190 | 22,860 | 226,400 | |
| 719,000 | 722,000 | 67,730 | 61,400 | 55,060 | 48,730 | 42,400 | 36,060 | 29,730 | 23,400 | 227,800 | |
| 722,000 | 725,000 | 68,270 | 61,940 | 55,600 | 49,270 | 42,940 | 36,600 | 30,270 | 23,940 | 229,200 | |
| 725,000 | 728,000 | 68,810 | 62,480 | 56,140 | 49,810 | 43,480 | 37,140 | 30,810 | 24,480 | 230,700 | |
| 728,000 | 731,000 | 69,350 | 63,020 | 56,680 | 50,350 | 44,020 | 37,680 | 31,350 | 25,020 | 232,100 | |
| 731,000 | 734,000 | 69,890 | 63,560 | 57,220 | 50,890 | 44,560 | 38,220 | 31,890 | 25,560 | 233,600 | |
| 734,000 | 737,000 | 70,430 | 64,100 | 57,760 | 51,430 | 45,100 | 38,760 | 32,430 | 26,100 | 235,000 | |

(六)

| その月の社会保 険料等控除後の 給与等の金額 | | 甲 | | | | | | | | | 乙 |
|------------------------------|---------|---------------|--------|--------|--------|--------|--------|--------|--------|---------|-----|
| | | 扶 養 親 族 等 の 数 | | | | | | | | | |
| | | 0 人 | 1 人 | 2 人 | 3 人 | 4 人 | 5 人 | 6 人 | 7 人 | | |
| 以 上 | 未 満 | 税 額 | | | | | | | | | 税 額 |
| 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 |
| 737,000 | 740,000 | 70,970 | 64,640 | 58,300 | 51,970 | 45,640 | 39,300 | 32,970 | 26,640 | 236,400 | |
| 740,000 | 743,000 | 71,510 | 65,180 | 58,840 | 52,510 | 46,180 | 39,840 | 33,510 | 27,180 | 237,900 | |
| 743,000 | 746,000 | 72,050 | 65,720 | 59,380 | 53,050 | 46,720 | 40,380 | 34,050 | 27,720 | 239,300 | |
| 746,000 | 749,000 | 72,590 | 66,260 | 59,920 | 53,590 | 47,260 | 40,920 | 34,590 | 28,260 | 240,800 | |
| 749,000 | 752,000 | 73,130 | 66,800 | 60,460 | 54,130 | 47,800 | 41,460 | 35,130 | 28,800 | 242,200 | |
| 752,000 | 755,000 | 73,670 | 67,340 | 61,000 | 54,670 | 48,340 | 42,000 | 35,670 | 29,340 | 243,600 | |
| 755,000 | 758,000 | 74,210 | 67,880 | 61,540 | 55,210 | 48,880 | 42,540 | 36,210 | 29,880 | 245,100 | |
| 758,000 | 761,000 | 74,750 | 68,420 | 62,080 | 55,750 | 49,420 | 43,080 | 36,750 | 30,420 | 246,500 | |
| 761,000 | 764,000 | 75,290 | 68,960 | 62,620 | 56,290 | 49,960 | 43,620 | 37,290 | 30,960 | 248,000 | |
| 764,000 | 767,000 | 75,830 | 69,500 | 63,160 | 56,830 | 50,500 | 44,160 | 37,830 | 31,500 | 249,400 | |
| 767,000 | 770,000 | 76,370 | 70,040 | 63,700 | 57,370 | 51,040 | 44,700 | 38,370 | 32,040 | 250,800 | |
| 770,000 | 773,000 | 76,910 | 70,580 | 64,240 | 57,910 | 51,580 | 45,240 | 38,910 | 32,580 | 252,300 | |
| 773,000 | 776,000 | 77,450 | 71,120 | 64,780 | 58,450 | 52,120 | 45,780 | 39,450 | 33,120 | 253,700 | |
| 776,000 | 779,000 | 77,990 | 71,660 | 65,320 | 58,990 | 52,660 | 46,320 | 39,990 | 33,660 | 255,200 | |
| 779,000 | 782,000 | 78,530 | 72,200 | 65,860 | 59,530 | 53,200 | 46,860 | 40,530 | 34,200 | 256,600 | |
| 782,000 | 785,000 | 79,070 | 72,740 | 66,400 | 60,070 | 53,740 | 47,400 | 41,070 | 34,740 | 258,000 | |
| 785,000 | 788,000 | 79,610 | 73,280 | 66,940 | 60,610 | 54,280 | 47,940 | 41,610 | 35,280 | 259,500 | |
| 788,000 | 791,000 | 80,150 | 73,820 | 67,480 | 61,150 | 54,820 | 48,480 | 42,150 | 35,820 | 260,900 | |
| 791,000 | 794,000 | 80,760 | 74,360 | 68,020 | 61,690 | 55,360 | 49,020 | 42,690 | 36,360 | 262,300 | |
| 794,000 | 797,000 | 81,390 | 74,900 | 68,560 | 62,230 | 55,900 | 49,560 | 43,230 | 36,900 | 263,800 | |
| 797,000 | 800,000 | 82,010 | 75,440 | 69,100 | 62,770 | 56,440 | 50,100 | 43,770 | 37,440 | 265,200 | |
| 800,000 | 803,000 | 82,630 | 75,980 | 69,640 | 63,310 | 56,980 | 50,640 | 44,310 | 37,980 | 266,700 | |
| 803,000 | 806,000 | 83,250 | 76,520 | 70,180 | 63,850 | 57,520 | 51,180 | 44,850 | 38,520 | 268,100 | |
| 806,000 | 809,000 | 83,870 | 77,060 | 70,720 | 64,390 | 58,060 | 51,720 | 45,390 | 39,060 | 269,500 | |
| 809,000 | 812,000 | 84,490 | 77,600 | 71,260 | 64,930 | 58,600 | 52,260 | 45,930 | 39,600 | 271,000 | |
| 812,000 | 815,000 | 85,110 | 78,140 | 71,800 | 65,470 | 59,140 | 52,800 | 46,470 | 40,140 | 272,400 | |
| 815,000 | 818,000 | 85,730 | 78,680 | 72,340 | 66,010 | 59,680 | 53,340 | 47,010 | 40,680 | 273,900 | |
| 818,000 | 821,000 | 86,350 | 79,220 | 72,880 | 66,550 | 60,220 | 53,880 | 47,550 | 41,220 | 275,300 | |
| 821,000 | 824,000 | 86,970 | 79,760 | 73,420 | 67,090 | 60,760 | 54,420 | 48,090 | 41,760 | 276,700 | |
| 824,000 | 827,000 | 87,600 | 80,310 | 73,960 | 67,630 | 61,300 | 54,960 | 48,630 | 42,300 | 278,200 | |
| 827,000 | 830,000 | 88,220 | 80,930 | 74,500 | 68,170 | 61,840 | 55,500 | 49,170 | 42,840 | 279,600 | |
| 830,000 | 833,000 | 88,840 | 81,550 | 75,040 | 68,710 | 62,380 | 56,040 | 49,710 | 43,380 | 281,100 | |
| 833,000 | 836,000 | 89,470 | 82,190 | 75,600 | 69,260 | 62,930 | 56,600 | 50,260 | 43,930 | 282,500 | |
| 836,000 | 839,000 | 90,130 | 82,840 | 76,170 | 69,830 | 63,500 | 57,170 | 50,830 | 44,500 | 283,900 | |
| 839,000 | 842,000 | 90,780 | 83,500 | 76,740 | 70,400 | 64,070 | 57,740 | 51,400 | 45,070 | 285,400 | |
| 842,000 | 845,000 | 91,440 | 84,150 | 77,310 | 70,970 | 64,640 | 58,310 | 51,970 | 45,640 | 286,800 | |
| 845,000 | 848,000 | 92,090 | 84,810 | 77,880 | 71,540 | 65,210 | 58,880 | 52,540 | 46,210 | 288,300 | |
| 848,000 | 851,000 | 92,750 | 85,470 | 78,450 | 72,110 | 65,780 | 59,450 | 53,110 | 46,780 | 289,700 | |
| 851,000 | 854,000 | 93,400 | 86,120 | 79,020 | 72,680 | 66,350 | 60,020 | 53,680 | 47,350 | 291,100 | |
| 854,000 | 857,000 | 94,060 | 86,780 | 79,590 | 73,250 | 66,920 | 60,590 | 54,250 | 47,920 | 292,600 | |
| 857,000 | 860,000 | 94,720 | 87,430 | 80,160 | 73,820 | 67,490 | 61,160 | 54,820 | 48,490 | 294,000 | |
| 860,000 | 863,000 | 95,370 | 88,090 | 80,800 | 74,390 | 68,060 | 61,730 | 55,390 | 49,060 | 295,500 | |
| 863,000 | 866,000 | 96,030 | 88,740 | 81,460 | 74,960 | 68,630 | 62,300 | 55,960 | 49,630 | 296,900 | |
| 866,000 | 869,000 | 96,680 | 89,400 | 82,120 | 75,530 | 69,200 | 62,870 | 56,530 | 50,200 | 298,300 | |
| 869,000 | 872,000 | 97,340 | 90,050 | 82,770 | 76,100 | 69,770 | 63,440 | 57,100 | 50,770 | 299,800 | |
| 872,000 | 875,000 | 97,990 | 90,710 | 83,430 | 76,670 | 70,340 | 64,010 | 57,670 | 51,340 | 301,200 | |
| 875,000 | 878,000 | 98,650 | 91,370 | 84,080 | 77,240 | 70,910 | 64,580 | 58,240 | 51,910 | 302,600 | |
| 878,000 | 881,000 | 99,300 | 92,020 | 84,740 | 77,810 | 71,480 | 65,150 | 58,810 | 52,480 | 304,100 | |
| 881,000 | 884,000 | 99,960 | 92,680 | 85,390 | 78,380 | 72,050 | 65,720 | 59,380 | 53,050 | 305,500 | |
| 884,000 | 887,000 | 100,610 | 93,330 | 86,050 | 78,950 | 72,620 | 66,290 | 59,950 | 53,620 | 307,000 | |

(七)

| その月の社会保険料等控除後の給与等の金額 | | 甲 | | | | | | | | 乙 |
|--|-----------|---|---------|---------|---------|--------|--------|--------|--------|---|
| | | 扶 養 親 族 等 の 数 | | | | | | | | |
| | | 0 人 | 1 人 | 2 人 | 3 人 | 4 人 | 5 人 | 6 人 | 7 人 | |
| 以 上 | 未 満 | 税 額 | | | | | | | | 税 額 |
| 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 |
| 887,000 | 890,000 | 101,270 | 93,990 | 86,700 | 79,520 | 73,190 | 66,860 | 60,520 | 54,190 | 308,400 |
| 890,000 | 893,000 | 101,930 | 94,640 | 87,360 | 80,090 | 73,760 | 67,430 | 61,090 | 54,760 | 309,800 |
| 893,000 | 896,000 | 102,580 | 95,300 | 88,010 | 80,730 | 74,330 | 68,000 | 61,660 | 55,330 | 311,300 |
| 896,000 | 899,000 | 103,240 | 95,950 | 88,670 | 81,390 | 74,900 | 68,570 | 62,230 | 55,900 | 312,700 |
| 899,000 | 902,000 | 103,890 | 96,610 | 89,330 | 82,040 | 75,470 | 69,140 | 62,800 | 56,470 | 314,200 |
| 902,000 | 905,000 | 104,550 | 97,260 | 89,980 | 82,700 | 76,040 | 69,710 | 63,370 | 57,040 | 315,600 |
| 905,000 | 908,000 | 105,200 | 97,920 | 90,640 | 83,350 | 76,610 | 70,280 | 63,940 | 57,610 | 317,000 |
| 908,000 | 911,000 | 105,860 | 98,580 | 91,290 | 84,010 | 77,180 | 70,850 | 64,510 | 58,180 | 318,500 |
| 911,000 | 914,000 | 106,510 | 99,230 | 91,950 | 84,660 | 77,750 | 71,420 | 65,080 | 58,750 | 319,900 |
| 914,000 | 917,000 | 107,170 | 99,890 | 92,600 | 85,320 | 78,320 | 71,990 | 65,650 | 59,320 | 321,400 |
| 917,000 | 920,000 | 107,830 | 100,540 | 93,260 | 85,980 | 78,890 | 72,560 | 66,220 | 59,890 | 322,800 |
| 920,000 | 923,000 | 108,480 | 101,200 | 93,910 | 86,630 | 79,460 | 73,130 | 66,790 | 60,460 | 324,200 |
| 923,000 | 926,000 | 109,140 | 101,850 | 94,570 | 87,290 | 80,030 | 73,700 | 67,360 | 61,030 | 325,700 |
| 926,000 | 929,000 | 109,790 | 102,510 | 95,230 | 87,940 | 80,660 | 74,270 | 67,930 | 61,600 | 327,100 |
| 929,000 | 932,000 | 110,450 | 103,160 | 95,880 | 88,600 | 81,310 | 74,840 | 68,500 | 62,170 | 328,600 |
| 932,000 | 935,000 | 111,100 | 103,820 | 96,540 | 89,250 | 81,970 | 75,410 | 69,070 | 62,740 | 330,000 |
| 935,000 | 938,000 | 111,760 | 104,480 | 97,190 | 89,910 | 82,620 | 75,980 | 69,640 | 63,310 | 331,400 |
| 938,000 | 941,000 | 112,410 | 105,130 | 97,850 | 90,560 | 83,280 | 76,550 | 70,210 | 63,880 | 332,900 |
| 941,000 | 944,000 | 113,070 | 105,790 | 98,500 | 91,220 | 83,940 | 77,120 | 70,780 | 64,450 | 334,300 |
| 944,000 | 947,000 | 113,720 | 106,440 | 99,160 | 91,870 | 84,590 | 77,690 | 71,350 | 65,020 | 335,800 |
| 947,000 | 950,000 | 114,380 | 107,100 | 99,810 | 92,530 | 85,250 | 78,260 | 71,920 | 65,590 | 337,200 |
| 950,000 | 953,000 | 115,040 | 107,750 | 100,470 | 93,190 | 85,900 | 78,830 | 72,490 | 66,160 | 338,600 |
| 953,000 | 956,000 | 115,690 | 108,410 | 101,120 | 93,840 | 86,560 | 79,400 | 73,060 | 66,730 | 340,100 |
| 956,000 | 959,000 | 116,350 | 109,060 | 101,780 | 94,500 | 87,210 | 79,970 | 73,630 | 67,300 | 341,500 |
| 959,000 | 962,000 | 117,000 | 109,720 | 102,440 | 95,150 | 87,870 | 80,590 | 74,200 | 67,870 | 342,900 |
| 962,000 | 965,000 | 117,660 | 110,370 | 103,090 | 95,810 | 88,520 | 81,240 | 74,770 | 68,440 | 344,400 |
| 965,000 | 968,000 | 118,310 | 111,030 | 103,750 | 96,460 | 89,180 | 81,900 | 75,340 | 69,010 | 345,800 |
| 968,000 | 971,000 | 118,970 | 111,690 | 104,400 | 97,120 | 89,840 | 82,550 | 75,910 | 69,580 | 347,300 |
| 971,000 | 974,000 | 119,680 | 112,340 | 105,060 | 97,770 | 90,490 | 83,210 | 76,480 | 70,150 | 348,700 |
| 974,000 | 977,000 | 120,620 | 113,000 | 105,710 | 98,430 | 91,150 | 83,860 | 77,050 | 70,720 | 350,100 |
| 977,000 | 980,000 | 121,560 | 113,650 | 106,370 | 99,090 | 91,800 | 84,520 | 77,620 | 71,290 | 351,600 |
| 980,000 | 983,000 | 122,500 | 114,310 | 107,020 | 99,740 | 92,460 | 85,170 | 78,190 | 71,860 | 353,000 |
| 983,000 | 986,000 | 123,440 | 114,960 | 107,680 | 100,400 | 93,110 | 85,830 | 78,760 | 72,430 | 354,500 |
| 986,000 | 989,000 | 124,380 | 115,620 | 108,340 | 101,050 | 93,770 | 86,480 | 79,330 | 73,000 | 355,900 |
| 989,000 | 992,000 | 125,320 | 116,270 | 108,990 | 101,710 | 94,420 | 87,140 | 79,900 | 73,570 | 357,300 |
| 992,000 | 995,000 | 126,260 | 116,930 | 109,650 | 102,360 | 95,080 | 87,800 | 80,510 | 74,140 | 358,800 |
| 995,000 | 998,000 | 127,200 | 117,590 | 110,300 | 103,020 | 95,730 | 88,450 | 81,170 | 74,710 | 360,200 |
| 998,000 | 1,001,000 | 128,140 | 118,240 | 110,960 | 103,670 | 96,390 | 89,110 | 81,820 | 75,280 | 361,700 |
| 1,001,000 | 1,004,000 | 129,080 | 118,900 | 111,610 | 104,330 | 97,050 | 89,760 | 82,480 | 75,850 | 363,100 |
| 1,004,000 | 1,007,000 | 130,020 | 119,570 | 112,270 | 104,980 | 97,700 | 90,420 | 83,130 | 76,420 | 364,500 |
| 1,007,000 | 1,010,000 | 130,960 | 120,510 | 112,920 | 105,640 | 98,360 | 91,070 | 83,790 | 76,990 | 366,000 |
| 1,010,000円 | | 131,430 | 120,980 | 113,250 | 105,970 | 98,680 | 91,400 | 84,120 | 77,270 | 367,400 |
| 1,010,000円を超え 1,760,000円に満た ない金額 | | 1,010,000円の場合の税額に、その月の社会保険料等控除後の給与等の金額のうち 1,010,000円を超える金額の31.5%に相当する金額を加算した金額 | | | | | | | | 367,400円に、そ の月の社会保険 料等控除後の給 与等の金額のう ち1,010,000円を 超える金額の38 %に相当する金 額を加算した金 額 |

(八)

| その月の社会保険料等控除後の給与等の金額 | | 甲 | | | | | | | | 乙 |
|--|------------------|---|---------|---------|---------|---------|---------|---------|---------|--|
| | | 扶 養 親 族 等 の 数 | | | | | | | | |
| | | 0 人 | 1 人 | 2 人 | 3 人 | 4 人 | 5 人 | 6 人 | 7 人 | |
| 以 上 | 未 満 | 税 額 | | | | | | | | 税 額 |
| 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 |
| | 1,760,000円 | 367,680 | 357,230 | 349,500 | 342,220 | 334,930 | 327,650 | 320,370 | 313,520 | 円 |
| | 1,760,000円を超える金額 | 1,760,000円の場合の税額に、その月の社会保険料等控除後の給与等の金額のうち1,760,000円を超える金額の38%に相当する金額を加算した金額 | | | | | | | | |
| 扶養親族等の数が7人を超える場合には、扶養親族等の数が7人の場合の税額から、その7人を超える1人ごとに1,580円を控除した金額 | | | | | | | | | | 従たる給与についての扶養控除等申告書が提出されている場合には、当該申告書に記載された扶養親族等の数に応じ、扶養親族等1人ごとに1,580円を、上の各欄によって求めた税額から控除した金額 |

(注) この表において「扶養親族等」とは、控除対象配偶者及び扶養親族をいいます。

(備考) 税額の求め方は、次のとおりです。

- 1 「給与所得者の扶養控除等申告書」(以下この表において「扶養控除等申告書」といいます。)の提出があった人
 - (1) まず、その人のその月の給与等の金額から、その給与等の金額から控除される社会保険料等の金額を控除した金額を求めます。
 - (2) 次に、扶養控除等申告書により申告された扶養親族等の数が7人以下である場合には、(1)により求めた金額に応じて「その月の社会保険料等控除後の給与等の金額」欄の該当する行を求め、その行と扶養親族等の数に応じた甲欄の該当欄との交わるところに記載されている金額を求めます。これが求める税額です。
 - (3) 扶養控除等申告書により申告された扶養親族等の数が7人を超える場合には、(1)により求めた金額に応じて、扶養親族等の数が7人であるものとして(2)により求めた税額から、扶養親族等の数が7人を超える1人ごとに1,580円を控除した金額を求めます。これが求める税額です。
 - (4) (2)及び(3)の場合において、扶養控除等申告書にその人が障害者(特別障害者を含みます。)、寡婦(特別の寡婦を含みます。)、寡夫又は勤労学生に該当する旨の記載があるときは、扶養親族等の数にこれらの一に該当するごとに1人を加算した数を、扶養控除等申告書にその人の扶養親族等のうちに障害者(特別障害者を含みます。))又は同居特別障害者に該当する人がいる旨の記載があるときは、扶養親族等の数にこれらの一に該当するごとに1人を加算した数を、それぞれ(2)及び(3)の扶養親族等の数とします。
- 2 扶養控除等申告書の提出がない人(「従たる給与についての扶養控除等申告書」の提出があった人を含みます。)

その人のその月の給与等の金額から、その給与等の金額から控除される社会保険料等の金額を控除し、その控除後の金額に応じた「その月の社会保険料等控除後の給与等の金額」欄の該当する行と乙欄との交わるところに記載されている金額(「従たる給与についての扶養控除等申告書」の提出があった場合には、その申告書により申告された扶養親族等の数に応じ、扶養親族等1人ごとに1,580円を控除した金額)を求めます。これが求める税額です。