

給与計算実務能力検定試験

資料集（1級）

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本書の内容は、原則として令和元年(2019年)9月1日の関係諸法令に準拠しています。
また、全国健康保険協会管掌の健康保険における一般保険料率は東京都の料率を表記しています。

平成31年4月分（5月納付分）からの健康保険・厚生年金保険の保険料額表

・健康保険料率：平成30年3月分～適用
 ・介護保険料率：平成31年3月分～適用
 ・厚生年金保険料率：平成29年9月分～適用
 ・子ども・子育て拠出金率：平成31年4月分～適用

(東京都)

(単位：円)

標準報酬		報酬月額	保険料（被保険者負担分）						
			協会けんぽ健康保険料（東京）				厚生年金保険		
等級	月額	円以上	円未満	介護保険第2号に該当しない場合		介護保険第2号に該当する場合		一般・坑内員・船員の被保険者	
				全額	折半額	全額	折半額	全額	折半額
健保	年金			9.90%	4.950%	11.63%	5.815%	18.300%	9.150%
1		58,000	~ 63,000	5,742.0	2,871.0	6,745.4	3,372.7		
2		68,000	63,000 ~ 73,000	6,732.0	3,366.0	7,908.4	3,954.2		
3		78,000	73,000 ~ 83,000	7,722.0	3,861.0	9,071.4	4,535.7		
4	1	88,000	83,000 ~ 93,000	8,712.0	4,356.0	10,234.4	5,117.2	16,104.00	8,052.00
5	2	98,000	93,000 ~ 101,000	9,702.0	4,851.0	11,397.4	5,698.7	17,934.00	8,967.00
6	3	104,000	101,000 ~ 107,000	10,296.0	5,148.0	12,095.2	6,047.6	19,032.00	9,516.00
7	4	110,000	107,000 ~ 114,000	10,890.0	5,445.0	12,793.0	6,396.5	20,130.00	10,065.00
8	5	118,000	114,000 ~ 122,000	11,682.0	5,841.0	13,723.4	6,861.7	21,594.00	10,797.00
9	6	126,000	122,000 ~ 130,000	12,474.0	6,237.0	14,653.8	7,326.9	23,058.00	11,529.00
10	7	134,000	130,000 ~ 138,000	13,266.0	6,633.0	15,584.2	7,792.1	24,522.00	12,261.00
11	8	142,000	138,000 ~ 146,000	14,058.0	7,029.0	16,514.6	8,257.3	25,986.00	12,993.00
12	9	150,000	146,000 ~ 155,000	14,850.0	7,425.0	17,445.0	8,722.5	27,450.00	13,725.00
13	10	160,000	155,000 ~ 165,000	15,840.0	7,920.0	18,608.0	9,304.0	29,280.00	14,640.00
14	11	170,000	165,000 ~ 175,000	16,830.0	8,415.0	19,771.0	9,885.5	31,110.00	15,555.00
15	12	180,000	175,000 ~ 185,000	17,820.0	8,910.0	20,934.0	10,467.0	32,940.00	16,470.00
16	13	190,000	185,000 ~ 195,000	18,810.0	9,405.0	22,097.0	11,048.5	34,770.00	17,385.00
17	14	200,000	195,000 ~ 210,000	19,800.0	9,900.0	23,260.0	11,630.0	36,600.00	18,300.00
18	15	220,000	210,000 ~ 230,000	21,780.0	10,890.0	25,586.0	12,793.0	40,260.00	20,130.00
19	16	240,000	230,000 ~ 250,000	23,760.0	11,880.0	27,912.0	13,956.0	43,920.00	21,960.00
20	17	260,000	250,000 ~ 270,000	25,740.0	12,870.0	30,238.0	15,119.0	47,580.00	23,790.00
21	18	280,000	270,000 ~ 290,000	27,720.0	13,860.0	32,564.0	16,282.0	51,240.00	25,620.00
22	19	300,000	290,000 ~ 310,000	29,700.0	14,850.0	34,890.0	17,445.0	54,900.00	27,450.00
23	20	320,000	310,000 ~ 330,000	31,680.0	15,840.0	37,216.0	18,608.0	58,560.00	29,280.00
24	21	340,000	330,000 ~ 350,000	33,660.0	16,830.0	39,542.0	19,771.0	62,220.00	31,110.00
25	22	360,000	350,000 ~ 370,000	35,640.0	17,820.0	41,868.0	20,934.0	65,880.00	32,940.00
26	23	380,000	370,000 ~ 395,000	37,620.0	18,810.0	44,194.0	22,097.0	69,540.00	34,770.00
27	24	410,000	395,000 ~ 425,000	40,590.0	20,295.0	47,683.0	23,841.5	75,030.00	37,515.00
28	25	440,000	425,000 ~ 455,000	43,560.0	21,780.0	51,172.0	25,586.0	80,520.00	40,260.00
29	26	470,000	455,000 ~ 485,000	46,530.0	23,265.0	54,661.0	27,330.5	86,010.00	43,005.00
30	27	500,000	485,000 ~ 515,000	49,500.0	24,750.0	58,150.0	29,075.0	91,500.00	45,750.00
31	28	530,000	515,000 ~ 545,000	52,470.0	26,235.0	61,639.0	30,819.5	96,990.00	48,495.00
32	29	560,000	545,000 ~ 575,000	55,440.0	27,720.0	65,128.0	32,564.0	102,480.00	51,240.00
33	30	590,000	575,000 ~ 605,000	58,410.0	29,205.0	68,617.0	34,308.5	107,970.00	53,985.00
34	31	620,000	605,000 ~ 635,000	61,380.0	30,690.0	72,106.0	36,053.0	113,460.00	56,730.00
35		650,000	635,000 ~ 665,000	64,350.0	32,175.0	75,595.0	37,797.5		
36		680,000	665,000 ~ 695,000	67,320.0	33,660.0	79,084.0	39,542.0		
37		710,000	695,000 ~ 730,000	70,290.0	35,145.0	82,573.0	41,286.5		
38		750,000	730,000 ~ 770,000	74,250.0	37,125.0	87,225.0	43,612.5		
39		790,000	770,000 ~ 810,000	78,210.0	39,105.0	91,877.0	45,938.5		
40		830,000	810,000 ~ 855,000	82,170.0	41,085.0	96,529.0	48,264.5		
41		880,000	855,000 ~ 905,000	87,120.0	43,560.0	102,344.0	51,172.0		
42		930,000	905,000 ~ 955,000	92,070.0	46,035.0	108,159.0	54,079.5		
43		980,000	955,000 ~ 1,005,000	97,020.0	48,510.0	113,974.0	56,987.0		
44		1,030,000	1,005,000 ~ 1,055,000	101,970.0	50,985.0	119,789.0	59,894.5		
45		1,090,000	1,055,000 ~ 1,115,000	107,910.0	53,955.0	126,767.0	63,383.5		
46		1,150,000	1,115,000 ~ 1,175,000	113,850.0	56,925.0	133,745.0	66,872.5		
47		1,210,000	1,175,000 ~ 1,235,000	119,790.0	59,895.0	140,723.0	70,361.5		
48		1,270,000	1,235,000 ~ 1,295,000	125,730.0	62,865.0	147,701.0	73,850.5		
49		1,330,000	1,295,000 ~ 1,355,000	131,670.0	65,835.0	154,679.0	77,339.5		
50		1,390,000	1,355,000 ~	137,610.0	68,805.0	161,657.0	80,828.5		

雇用保険料率表

	雇用保険料率 ①+②	① 被保険者負担	②事業主負担	
			失業等給付	二事業
一般の事業	1,000分の9	1,000分の3	1,000分の3	1,000分の3
農林水産の事業 (一部を除く) 清酒製造の事業	1,000分の11	1,000分の4	1,000分の4	1,000分の3
建設の事業	1,000分の12	1,000分の4	1,000分の4	1,000分の4

給与所得の源泉徴収税額表（平成31年(2019年)分）

(一)

月 額 表

(～166,999円)

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3.063%に相当する金額
88,000	89,000	130	0	0	0	0	0	0	0	3,200
89,000	90,000	180	0	0	0	0	0	0	0	3,200
90,000	91,000	230	0	0	0	0	0	0	0	3,200
91,000	92,000	290	0	0	0	0	0	0	0	3,200
92,000	93,000	340	0	0	0	0	0	0	0	3,300
93,000	94,000	390	0	0	0	0	0	0	0	3,300
94,000	95,000	440	0	0	0	0	0	0	0	3,300
95,000	96,000	490	0	0	0	0	0	0	0	3,400
96,000	97,000	540	0	0	0	0	0	0	0	3,400
97,000	98,000	590	0	0	0	0	0	0	0	3,500
98,000	99,000	640	0	0	0	0	0	0	0	3,500
99,000	101,000	720	0	0	0	0	0	0	0	3,600
101,000	103,000	830	0	0	0	0	0	0	0	3,600
103,000	105,000	930	0	0	0	0	0	0	0	3,700
105,000	107,000	1,030	0	0	0	0	0	0	0	3,800
107,000	109,000	1,130	0	0	0	0	0	0	0	3,800
109,000	111,000	1,240	0	0	0	0	0	0	0	3,900
111,000	113,000	1,340	0	0	0	0	0	0	0	4,000
113,000	115,000	1,440	0	0	0	0	0	0	0	4,100
115,000	117,000	1,540	0	0	0	0	0	0	0	4,100
117,000	119,000	1,640	0	0	0	0	0	0	0	4,200
119,000	121,000	1,750	120	0	0	0	0	0	0	4,300
121,000	123,000	1,850	220	0	0	0	0	0	0	4,500
123,000	125,000	1,950	330	0	0	0	0	0	0	4,800
125,000	127,000	2,050	430	0	0	0	0	0	0	5,100
127,000	129,000	2,150	530	0	0	0	0	0	0	5,400
129,000	131,000	2,260	630	0	0	0	0	0	0	5,700
131,000	133,000	2,360	740	0	0	0	0	0	0	6,000
133,000	135,000	2,460	840	0	0	0	0	0	0	6,300
135,000	137,000	2,550	930	0	0	0	0	0	0	6,600
137,000	139,000	2,610	990	0	0	0	0	0	0	6,800
139,000	141,000	2,680	1,050	0	0	0	0	0	0	7,100
141,000	143,000	2,740	1,110	0	0	0	0	0	0	7,500
143,000	145,000	2,800	1,170	0	0	0	0	0	0	7,800
145,000	147,000	2,860	1,240	0	0	0	0	0	0	8,100
147,000	149,000	2,920	1,300	0	0	0	0	0	0	8,400
149,000	151,000	2,980	1,360	0	0	0	0	0	0	8,700
151,000	153,000	3,050	1,430	0	0	0	0	0	0	9,000
153,000	155,000	3,120	1,500	0	0	0	0	0	0	9,300
155,000	157,000	3,200	1,570	0	0	0	0	0	0	9,600
157,000	159,000	3,270	1,640	0	0	0	0	0	0	9,900
159,000	161,000	3,340	1,720	100	0	0	0	0	0	10,200
161,000	163,000	3,410	1,790	170	0	0	0	0	0	10,500
163,000	165,000	3,480	1,860	250	0	0	0	0	0	10,800
165,000	167,000	3,550	1,930	320	0	0	0	0	0	11,100

(二)

(167,000円～289,999円)

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
167,000	169,000	3,620	2,000	390	0	0	0	0	0	11,400
169,000	171,000	3,700	2,070	460	0	0	0	0	0	11,700
171,000	173,000	3,770	2,140	530	0	0	0	0	0	12,000
173,000	175,000	3,840	2,220	600	0	0	0	0	0	12,400
175,000	177,000	3,910	2,290	670	0	0	0	0	0	12,700
177,000	179,000	3,980	2,360	750	0	0	0	0	0	13,200
179,000	181,000	4,050	2,430	820	0	0	0	0	0	13,900
181,000	183,000	4,120	2,500	890	0	0	0	0	0	14,600
183,000	185,000	4,200	2,570	960	0	0	0	0	0	15,300
185,000	187,000	4,270	2,640	1,030	0	0	0	0	0	16,000
187,000	189,000	4,340	2,720	1,100	0	0	0	0	0	16,700
189,000	191,000	4,410	2,790	1,170	0	0	0	0	0	17,500
191,000	193,000	4,480	2,860	1,250	0	0	0	0	0	18,100
193,000	195,000	4,550	2,930	1,320	0	0	0	0	0	18,800
195,000	197,000	4,630	3,000	1,390	0	0	0	0	0	19,500
197,000	199,000	4,700	3,070	1,460	0	0	0	0	0	20,200
199,000	201,000	4,770	3,140	1,530	0	0	0	0	0	20,900
201,000	203,000	4,840	3,220	1,600	0	0	0	0	0	21,500
203,000	205,000	4,910	3,290	1,670	0	0	0	0	0	22,200
205,000	207,000	4,980	3,360	1,750	130	0	0	0	0	22,700
207,000	209,000	5,050	3,430	1,820	200	0	0	0	0	23,300
209,000	211,000	5,130	3,500	1,890	280	0	0	0	0	23,900
211,000	213,000	5,200	3,570	1,960	350	0	0	0	0	24,400
213,000	215,000	5,270	3,640	2,030	420	0	0	0	0	25,000
215,000	217,000	5,340	3,720	2,100	490	0	0	0	0	25,500
217,000	219,000	5,410	3,790	2,170	560	0	0	0	0	26,100
219,000	221,000	5,480	3,860	2,250	630	0	0	0	0	26,800
221,000	224,000	5,560	3,950	2,340	710	0	0	0	0	27,400
224,000	227,000	5,680	4,060	2,440	830	0	0	0	0	28,400
227,000	230,000	5,780	4,170	2,550	930	0	0	0	0	29,300
230,000	233,000	5,890	4,280	2,650	1,040	0	0	0	0	30,300
233,000	236,000	5,990	4,380	2,770	1,140	0	0	0	0	31,300
236,000	239,000	6,110	4,490	2,870	1,260	0	0	0	0	32,400
239,000	242,000	6,210	4,590	2,980	1,360	0	0	0	0	33,400
242,000	245,000	6,320	4,710	3,080	1,470	0	0	0	0	34,400
245,000	248,000	6,420	4,810	3,200	1,570	0	0	0	0	35,400
248,000	251,000	6,530	4,920	3,300	1,680	0	0	0	0	36,400
251,000	254,000	6,640	5,020	3,410	1,790	170	0	0	0	37,500
254,000	257,000	6,750	5,140	3,510	1,900	290	0	0	0	38,500
257,000	260,000	6,850	5,240	3,620	2,000	390	0	0	0	39,400
260,000	263,000	6,960	5,350	3,730	2,110	500	0	0	0	40,400
263,000	266,000	7,070	5,450	3,840	2,220	600	0	0	0	41,500
266,000	269,000	7,180	5,560	3,940	2,330	710	0	0	0	42,500
269,000	272,000	7,280	5,670	4,050	2,430	820	0	0	0	43,500
272,000	275,000	7,390	5,780	4,160	2,540	930	0	0	0	44,500
275,000	278,000	7,490	5,880	4,270	2,640	1,030	0	0	0	45,500
278,000	281,000	7,610	5,990	4,370	2,760	1,140	0	0	0	46,600
281,000	284,000	7,710	6,100	4,480	2,860	1,250	0	0	0	47,600
284,000	287,000	7,820	6,210	4,580	2,970	1,360	0	0	0	48,600
287,000	290,000	7,920	6,310	4,700	3,070	1,460	0	0	0	49,500

(三)

(290,000円～439,999円)

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
290,000	293,000	8,040	6,420	4,800	3,190	1,570	0	0	0	50,500
293,000	296,000	8,140	6,520	4,910	3,290	1,670	0	0	0	51,600
296,000	299,000	8,250	6,640	5,010	3,400	1,790	160	0	0	52,300
299,000	302,000	8,420	6,740	5,130	3,510	1,890	280	0	0	52,900
302,000	305,000	8,670	6,860	5,250	3,630	2,010	400	0	0	53,500
305,000	308,000	8,910	6,980	5,370	3,760	2,130	520	0	0	54,200
308,000	311,000	9,160	7,110	5,490	3,880	2,260	640	0	0	54,800
311,000	314,000	9,400	7,230	5,620	4,000	2,380	770	0	0	55,400
314,000	317,000	9,650	7,350	5,740	4,120	2,500	890	0	0	56,100
317,000	320,000	9,890	7,470	5,860	4,250	2,620	1,010	0	0	56,800
320,000	323,000	10,140	7,600	5,980	4,370	2,750	1,130	0	0	57,700
323,000	326,000	10,380	7,720	6,110	4,490	2,870	1,260	0	0	58,500
326,000	329,000	10,630	7,840	6,230	4,610	2,990	1,380	0	0	59,300
329,000	332,000	10,870	7,960	6,350	4,740	3,110	1,500	0	0	60,200
332,000	335,000	11,120	8,090	6,470	4,860	3,240	1,620	0	0	61,100
335,000	338,000	11,360	8,210	6,600	4,980	3,360	1,750	130	0	62,000
338,000	341,000	11,610	8,370	6,720	5,110	3,480	1,870	260	0	63,000
341,000	344,000	11,850	8,620	6,840	5,230	3,600	1,990	380	0	64,000
344,000	347,000	12,100	8,860	6,960	5,350	3,730	2,110	500	0	65,000
347,000	350,000	12,340	9,110	7,090	5,470	3,850	2,240	620	0	66,200
350,000	353,000	12,590	9,350	7,210	5,600	3,970	2,360	750	0	67,200
353,000	356,000	12,830	9,600	7,330	5,720	4,090	2,480	870	0	68,200
356,000	359,000	13,080	9,840	7,450	5,840	4,220	2,600	990	0	69,200
359,000	362,000	13,320	10,090	7,580	5,960	4,340	2,730	1,110	0	70,200
362,000	365,000	13,570	10,330	7,700	6,090	4,460	2,850	1,240	0	71,300
365,000	368,000	13,810	10,580	7,820	6,210	4,580	2,970	1,360	0	72,300
368,000	371,000	14,060	10,820	7,940	6,330	4,710	3,090	1,480	0	73,200
371,000	374,000	14,300	11,070	8,070	6,450	4,830	3,220	1,600	0	74,200
374,000	377,000	14,550	11,310	8,190	6,580	4,950	3,340	1,730	100	75,100
377,000	380,000	14,790	11,560	8,320	6,700	5,070	3,460	1,850	220	76,100
380,000	383,000	15,040	11,800	8,570	6,820	5,200	3,580	1,970	350	77,000
383,000	386,000	15,280	12,050	8,810	6,940	5,320	3,710	2,090	470	77,900
386,000	389,000	15,530	12,290	9,060	7,070	5,440	3,830	2,220	590	78,800
389,000	392,000	15,770	12,540	9,300	7,190	5,560	3,950	2,340	710	80,600
392,000	395,000	16,020	12,780	9,550	7,310	5,690	4,070	2,460	840	82,300
395,000	398,000	16,260	13,030	9,790	7,430	5,810	4,200	2,580	960	83,900
398,000	401,000	16,510	13,270	10,040	7,560	5,930	4,320	2,710	1,080	85,700
401,000	404,000	16,750	13,520	10,280	7,680	6,050	4,440	2,830	1,200	87,400
404,000	407,000	17,000	13,760	10,530	7,800	6,180	4,560	2,950	1,330	89,000
407,000	410,000	17,240	14,010	10,770	7,920	6,300	4,690	3,070	1,450	90,800
410,000	413,000	17,490	14,250	11,020	8,050	6,420	4,810	3,200	1,570	92,500
413,000	416,000	17,730	14,500	11,260	8,170	6,540	4,930	3,320	1,690	94,100
416,000	419,000	17,980	14,740	11,510	8,290	6,670	5,050	3,440	1,820	95,900
419,000	422,000	18,220	14,990	11,750	8,530	6,790	5,180	3,560	1,940	97,600
422,000	425,000	18,470	15,230	12,000	8,770	6,910	5,300	3,690	2,060	99,200
425,000	428,000	18,710	15,480	12,240	9,020	7,030	5,420	3,810	2,180	101,000
428,000	431,000	18,960	15,720	12,490	9,260	7,160	5,540	3,930	2,310	102,600
431,000	434,000	19,210	15,970	12,730	9,510	7,280	5,670	4,050	2,430	104,300
434,000	437,000	19,450	16,210	12,980	9,750	7,400	5,790	4,180	2,550	106,100
437,000	440,000	19,700	16,460	13,220	10,000	7,520	5,910	4,300	2,680	107,700

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(440,000円～589,999円)

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
440,000	443,000	20,090	16,700	13,470	10,240	7,650	6,030	4,420	2,800	109,500
443,000	446,000	20,580	16,950	13,710	10,490	7,770	6,160	4,540	2,920	111,200
446,000	449,000	21,070	17,190	13,960	10,730	7,890	6,280	4,670	3,040	112,800
449,000	452,000	21,560	17,440	14,200	10,980	8,010	6,400	4,790	3,170	114,600
452,000	455,000	22,050	17,680	14,450	11,220	8,140	6,520	4,910	3,290	116,300
455,000	458,000	22,540	17,930	14,690	11,470	8,260	6,650	5,030	3,410	117,900
458,000	461,000	23,030	18,170	14,940	11,710	8,470	6,770	5,160	3,530	119,700
461,000	464,000	23,520	18,420	15,180	11,960	8,720	6,890	5,280	3,660	121,400
464,000	467,000	24,010	18,660	15,430	12,200	8,960	7,010	5,400	3,780	123,000
467,000	470,000	24,500	18,910	15,670	12,450	9,210	7,140	5,520	3,900	124,800
470,000	473,000	24,990	19,150	15,920	12,690	9,450	7,260	5,650	4,020	126,500
473,000	476,000	25,480	19,400	16,160	12,940	9,700	7,380	5,770	4,150	128,100
476,000	479,000	25,970	19,640	16,410	13,180	9,940	7,500	5,890	4,270	129,900
479,000	482,000	26,460	20,000	16,650	13,430	10,190	7,630	6,010	4,390	131,600
482,000	485,000	26,950	20,490	16,900	13,670	10,430	7,750	6,140	4,510	133,200
485,000	488,000	27,440	20,980	17,140	13,920	10,680	7,870	6,260	4,640	135,000
488,000	491,000	27,930	21,470	17,390	14,160	10,920	7,990	6,380	4,760	136,600
491,000	494,000	28,420	21,960	17,630	14,410	11,170	8,120	6,500	4,880	138,300
494,000	497,000	28,910	22,450	17,880	14,650	11,410	8,240	6,630	5,000	140,100
497,000	500,000	29,400	22,940	18,120	14,900	11,660	8,420	6,750	5,130	141,700
500,000	503,000	29,890	23,430	18,370	15,140	11,900	8,670	6,870	5,250	143,500
503,000	506,000	30,380	23,920	18,610	15,390	12,150	8,910	6,990	5,370	145,200
506,000	509,000	30,880	24,410	18,860	15,630	12,390	9,160	7,120	5,490	146,800
509,000	512,000	31,370	24,900	19,100	15,880	12,640	9,400	7,240	5,620	148,600
512,000	515,000	31,860	25,390	19,350	16,120	12,890	9,650	7,360	5,740	150,300
515,000	518,000	32,350	25,880	19,590	16,370	13,130	9,890	7,480	5,860	151,900
518,000	521,000	32,840	26,370	19,900	16,610	13,380	10,140	7,610	5,980	153,700
521,000	524,000	33,330	26,860	20,390	16,860	13,620	10,380	7,730	6,110	155,400
524,000	527,000	33,820	27,350	20,880	17,100	13,870	10,630	7,850	6,230	157,000
527,000	530,000	34,310	27,840	21,370	17,350	14,110	10,870	7,970	6,350	158,800
530,000	533,000	34,800	28,330	21,860	17,590	14,360	11,120	8,100	6,470	160,300
533,000	536,000	35,290	28,820	22,350	17,840	14,600	11,360	8,220	6,600	161,900
536,000	539,000	35,780	29,310	22,840	18,080	14,850	11,610	8,380	6,720	163,500
539,000	542,000	36,270	29,800	23,330	18,330	15,090	11,850	8,630	6,840	165,000
542,000	545,000	36,760	30,290	23,820	18,570	15,340	12,100	8,870	6,960	166,600
545,000	548,000	37,250	30,780	24,310	18,820	15,580	12,340	9,120	7,090	168,200
548,000	551,000	37,740	31,270	24,800	19,060	15,830	12,590	9,360	7,210	169,800
551,000	554,000	38,280	31,810	25,340	19,330	16,100	12,860	9,630	7,350	171,300
554,000	557,000	38,830	32,370	25,890	19,600	16,380	13,140	9,900	7,480	173,000
557,000	560,000	39,380	32,920	26,440	19,980	16,650	13,420	10,180	7,630	174,500
560,000	563,000	39,930	33,470	27,000	20,530	16,930	13,690	10,460	7,760	175,900
563,000	566,000	40,480	34,020	27,550	21,080	17,200	13,970	10,730	7,900	177,300
566,000	569,000	41,030	34,570	28,100	21,630	17,480	14,240	11,010	8,040	178,900
569,000	572,000	41,590	35,120	28,650	22,190	17,760	14,520	11,280	8,180	180,300
572,000	575,000	42,140	35,670	29,200	22,740	18,030	14,790	11,560	8,330	181,800
575,000	578,000	42,690	36,230	29,750	23,290	18,310	15,070	11,830	8,610	183,300
578,000	581,000	43,240	36,780	30,300	23,840	18,580	15,350	12,110	8,880	184,700
581,000	584,000	43,790	37,330	30,850	24,390	18,860	15,620	12,380	9,160	186,200
584,000	587,000	44,340	37,880	31,410	24,940	19,130	15,900	12,660	9,430	187,700
587,000	590,000	44,890	38,430	31,960	25,490	19,410	16,170	12,940	9,710	189,200

(五)

(590,000円～739,999円)

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
590,000	593,000	45,440	38,980	32,510	26,050	19,680	16,450	13,210	9,990	190,600
593,000	596,000	46,000	39,530	33,060	26,600	20,130	16,720	13,490	10,260	192,100
596,000	599,000	46,550	40,080	33,610	27,150	20,690	17,000	13,760	10,540	193,600
599,000	602,000	47,100	40,640	34,160	27,700	21,240	17,280	14,040	10,810	195,000
602,000	605,000	47,650	41,190	34,710	28,250	21,790	17,550	14,310	11,090	196,500
605,000	608,000	48,200	41,740	35,270	28,800	22,340	17,830	14,590	11,360	198,000
608,000	611,000	48,750	42,290	35,820	29,350	22,890	18,100	14,870	11,640	199,400
611,000	614,000	49,300	42,840	36,370	29,910	23,440	18,380	15,140	11,920	200,900
614,000	617,000	49,860	43,390	36,920	30,460	23,990	18,650	15,420	12,190	202,400
617,000	620,000	50,410	43,940	37,470	31,010	24,540	18,930	15,690	12,470	203,900
620,000	623,000	50,960	44,500	38,020	31,560	25,100	19,210	15,970	12,740	205,300
623,000	626,000	51,510	45,050	38,570	32,110	25,650	19,480	16,240	13,020	206,800
626,000	629,000	52,060	45,600	39,120	32,660	26,200	19,760	16,520	13,290	208,300
629,000	632,000	52,610	46,150	39,680	33,210	26,750	20,280	16,800	13,570	209,700
632,000	635,000	53,160	46,700	40,230	33,760	27,300	20,830	17,070	13,840	211,200
635,000	638,000	53,710	47,250	40,780	34,320	27,850	21,380	17,350	14,120	212,700
638,000	641,000	54,270	47,800	41,330	34,870	28,400	21,930	17,620	14,400	214,100
641,000	644,000	54,820	48,350	41,880	35,420	28,960	22,480	17,900	14,670	215,600
644,000	647,000	55,370	48,910	42,430	35,970	29,510	23,030	18,170	14,950	217,000
647,000	650,000	55,920	49,460	42,980	36,520	30,060	23,590	18,450	15,220	218,000
650,000	653,000	56,470	50,010	43,540	37,070	30,610	24,140	18,730	15,500	219,000
653,000	656,000	57,020	50,560	44,090	37,620	31,160	24,690	19,000	15,770	220,000
656,000	659,000	57,570	51,110	44,640	38,180	31,710	25,240	19,280	16,050	221,000
659,000	662,000	58,130	51,660	45,190	38,730	32,260	25,790	19,550	16,330	222,100
662,000	665,000	58,680	52,210	45,740	39,280	32,810	26,340	19,880	16,600	223,100
665,000	668,000	59,230	52,770	46,290	39,830	33,370	26,890	20,430	16,880	224,100
668,000	671,000	59,780	53,320	46,840	40,380	33,920	27,440	20,980	17,150	225,000
671,000	674,000	60,330	53,870	47,390	40,930	34,470	28,000	21,530	17,430	226,000
674,000	677,000	60,880	54,420	47,950	41,480	35,020	28,550	22,080	17,700	227,100
677,000	680,000	61,430	54,970	48,500	42,030	35,570	29,100	22,640	17,980	228,100
680,000	683,000	61,980	55,520	49,050	42,590	36,120	29,650	23,190	18,260	229,100
683,000	686,000	62,540	56,070	49,600	43,140	36,670	30,200	23,740	18,530	230,100
686,000	689,000	63,090	56,620	50,150	43,690	37,230	30,750	24,290	18,810	231,200
689,000	692,000	63,640	57,180	50,700	44,240	37,780	31,300	24,840	19,080	232,700
692,000	695,000	64,190	57,730	51,250	44,790	38,330	31,860	25,390	19,360	234,200
695,000	698,000	64,740	58,280	51,810	45,340	38,880	32,410	25,940	19,630	235,700
698,000	701,000	65,290	58,830	52,360	45,890	39,430	32,960	26,490	20,030	237,300
701,000	704,000	65,840	59,380	52,910	46,450	39,980	33,510	27,050	20,580	238,900
704,000	707,000	66,400	59,930	53,460	47,000	40,530	34,060	27,600	21,130	240,400
707,000	710,000	66,950	60,480	54,010	47,550	41,090	34,610	28,150	21,690	242,000
710,000	713,000	67,500	61,040	54,560	48,100	41,640	35,160	28,700	22,240	243,500
713,000	716,000	68,050	61,590	55,110	48,650	42,190	35,710	29,250	22,790	245,000
716,000	719,000	68,600	62,140	55,660	49,200	42,740	36,270	29,800	23,340	246,600
719,000	722,000	69,150	62,690	56,220	49,750	43,290	36,820	30,350	23,890	248,100
722,000	725,000	69,700	63,240	56,770	50,300	43,840	37,370	30,910	24,440	249,700
725,000	728,000	70,260	63,790	57,320	50,860	44,390	37,920	31,460	24,990	251,300
728,000	731,000	70,810	64,340	57,870	51,410	44,940	38,470	32,010	25,550	252,800
731,000	734,000	71,360	64,890	58,420	51,960	45,500	39,020	32,560	26,100	254,300
734,000	737,000	71,910	65,450	58,970	52,510	46,050	39,570	33,110	26,650	255,900
737,000	740,000	72,460	66,000	59,520	53,060	46,600	40,130	33,660	27,200	257,400

(六)

(740,000円～969,999円)

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
740,000	743,000	73,010	66,550	60,080	53,610	47,150	40,680	34,210	27,750	259,000
743,000	746,000	73,560	67,100	60,630	54,160	47,700	41,230	34,770	28,300	260,600
746,000	749,000	74,110	67,650	61,180	54,720	48,250	41,780	35,320	28,850	262,100
749,000	752,000	74,670	68,200	61,730	55,270	48,800	42,330	35,870	29,400	263,600
752,000	755,000	75,220	68,750	62,280	55,820	49,360	42,880	36,420	29,960	265,200
755,000	758,000	75,770	69,310	62,830	56,370	49,910	43,430	36,970	30,510	266,700
758,000	761,000	76,320	69,860	63,380	56,920	50,460	43,980	37,520	31,060	268,200
761,000	764,000	76,870	70,410	63,940	57,470	51,010	44,540	38,070	31,610	269,900
764,000	767,000	77,420	70,960	64,490	58,020	51,560	45,090	38,620	32,160	271,400
767,000	770,000	77,970	71,510	65,040	58,570	52,110	45,640	39,180	32,710	272,900
770,000	773,000	78,530	72,060	65,590	59,130	52,660	46,190	39,730	33,260	274,400
773,000	776,000	79,080	72,610	66,140	59,680	53,210	46,740	40,280	33,820	276,000
776,000	779,000	79,630	73,160	66,690	60,230	53,770	47,290	40,830	34,370	277,500
779,000	782,000	80,180	73,720	67,240	60,780	54,320	47,840	41,380	34,920	279,000
782,000	785,000	80,730	74,270	67,790	61,330	54,870	48,400	41,930	35,470	280,700
785,000	788,000	81,280	74,820	68,350	61,880	55,420	48,950	42,480	36,020	282,200
788,000	791,000	81,830	75,370	68,900	62,430	55,970	49,500	43,040	36,570	283,700
791,000	794,000	82,460	75,920	69,450	62,990	56,520	50,050	43,590	37,120	285,300
794,000	797,000	83,100	76,470	70,000	63,540	57,070	50,600	44,140	37,670	286,800
797,000	800,000	83,730	77,020	70,550	64,090	57,630	51,150	44,690	38,230	288,300
800,000	803,000	84,370	77,580	71,100	64,640	58,180	51,700	45,240	38,780	290,000
803,000	806,000	85,000	78,130	71,650	65,190	58,730	52,250	45,790	39,330	291,500
806,000	809,000	85,630	78,680	72,210	65,740	59,280	52,810	46,340	39,880	293,000
809,000	812,000	86,260	79,230	72,760	66,290	59,830	53,360	46,890	40,430	294,600
812,000	815,000	86,900	79,780	73,310	66,840	60,380	53,910	47,450	40,980	296,100
815,000	818,000	87,530	80,330	73,860	67,400	60,930	54,460	48,000	41,530	297,600
818,000	821,000	88,160	80,880	74,410	67,950	61,480	55,010	48,550	42,090	299,200
821,000	824,000	88,800	81,430	74,960	68,500	62,040	55,560	49,100	42,640	300,800
824,000	827,000	89,440	82,000	75,510	69,050	62,590	56,110	49,650	43,190	302,300
827,000	830,000	90,070	82,630	76,060	69,600	63,140	56,670	50,200	43,740	303,800
830,000	833,000	90,710	83,260	76,620	70,150	63,690	57,220	50,750	44,290	305,400
833,000	836,000	91,360	83,930	77,200	70,720	64,260	57,800	51,330	44,860	306,900
836,000	839,000	92,060	84,630	77,810	71,340	64,870	58,410	51,940	45,480	308,400
839,000	842,000	92,770	85,340	78,420	71,950	65,490	59,020	52,550	46,090	310,000
842,000	845,000	93,470	86,040	79,040	72,560	66,100	59,640	53,160	46,700	311,600
845,000	848,000	94,180	86,740	79,650	73,180	66,710	60,250	53,780	47,310	313,100
848,000	851,000	94,880	87,450	80,260	73,790	67,320	60,860	54,390	47,930	314,700
851,000	854,000	95,590	88,150	80,870	74,400	67,940	61,470	55,000	48,540	316,200
854,000	857,000	96,290	88,860	81,490	75,010	68,550	62,090	55,610	49,150	317,700
857,000	860,000	97,000	89,560	82,130	75,630	69,160	62,700	56,230	49,760	319,300
860,000円		97,350	89,920	82,480	75,930	69,470	63,010	56,530	50,070	320,900
860,000円を超え 970,000円に満た ない金額		860,000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 860,000円を超える金額の23.483%に相当する金額を加算した金額								320,900円に、そ その月の社会保険 料等控除後の給 与等の金額のう ち860,000円を超 える金額の40.84 %に相当する金 額を加算した金 額

(七)

(970,000円～)

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
970,000円		円 123,190	円 115,760	円 108,320	円 101,770	円 95,310	円 88,850	円 82,370	円 75,910	320,900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860,000円を超える金額の40.84%に相当する金額を加算した金額
970,000円を超え1,720,000円に満たない金額		970,000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970,000円を超える金額の33.693%に相当する金額を加算した金額								
1,720,000円		円 375,890	円 368,460	円 361,020	円 354,470	円 348,010	円 341,550	円 335,070	円 328,610	円 672,200
1,720,000円を超え3,550,000円に満たない金額		1,720,000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1,720,000円を超える金額の40.84%に相当する金額を加算した金額								672,200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1,720,000円を超える金額の45.945%に相当する金額を加算した金額
3,550,000円		円 1,123,270	円 1,115,840	円 1,108,400	円 1,101,850	円 1,095,390	円 1,088,930	円 1,082,450	円 1,075,990	
3,550,000円を超える金額		3,550,000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3,550,000円を超える金額の45.945%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1,610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1,610円を、上の各欄によって求めた税額から控除した金額

賞与に対する源泉徴収税額の算出率の表（平成31年(2019年)分）

賞与の金額に 乗すべき率	甲 族							
	扶		養		親		族	
	0 人		1 人		2 人		3 人	
	前 月 の 社 会 保 険 料 等 控							
	以 上	未 満	以 上	未 満	以 上	未 満	以 上	未 満
0.000	千円 68	千円 千円未満	千円 94	千円 千円未満	千円 133	千円 千円未満	千円 171	千円 千円未満
2.042	68	79	94	243	133	269	171	295
4.084	79	252	243	282	269	312	295	345
6.126	252	300	282	338	312	369	345	398
8.168	300	334	338	365	369	393	398	417
10.210	334	363	365	394	393	420	417	445
12.252	363	395	394	422	420	450	445	477
14.294	395	426	422	455	450	484	477	513
16.336	426	550	455	550	484	550	513	557
18.378	550	647	550	663	550	678	557	693
20.420	647	699	663	720	678	741	693	762
22.462	699	730	720	752	741	774	762	796
24.504	730	764	752	787	774	810	796	833
26.546	764	804	787	826	810	852	833	879
28.588	804	857	826	885	852	914	879	942
30.630	857	926	885	956	914	987	942	1,017
32.672	926	1,321	956	1,346	987	1,370	1,017	1,394
35.735	1,321	1,532	1,346	1,560	1,370	1,589	1,394	1,617
38.798	1,532	2,661	1,560	2,685	1,589	2,708	1,617	2,732
41.861	2,661	3,548	2,685	3,580	2,708	3,611	2,732	3,643
45.945	3,548 千円以上		3,580 千円以上		3,611 千円以上		3,643 千円以上	

等 の 数								乙	
4 人		5 人		6 人		7 人以上			
除後の給与等の金額								前月の社会保険料等 控除後の給与等の金額	
以上	未満	以上	未満	以上	未満	以上	未満	以上	未満
千円 210	千円 千円未満	千円 243	千円 千円未満	千円 275	千円 千円未満	千円 308	千円 千円未満		
210	300	243	300	275	333	308	372		
300	378	300	406	333	431	372	456		
378	424	406	450	431	476	456	502		
424	444	450	472	476	499	502	527		
444	470	472	496	499	525	527	553	239	千円未満
470	504	496	531	525	559	553	588		
504	543	531	574	559	602	588	627		
543	591	574	618	602	645	627	671		
591	708	618	723	645	739	671	754		
708	783	723	804	739	825	754	848	239	296
783	818	804	841	825	865	848	890		
818	859	841	885	865	911	890	937		
859	906	885	934	911	961	937	988		
906	970	934	998	961	1,026	988	1,054		
970	1,048	998	1,078	1,026	1,108	1,054	1,139	296	528
1,048	1,419	1,078	1,443	1,108	1,468	1,139	1,492		
1,419	1,645	1,443	1,674	1,468	1,702	1,492	1,730		
1,645	2,756	1,674	2,780	1,702	2,803	1,730	2,827	528	1,135
2,756	3,675	2,780	3,706	2,803	3,738	2,827	3,770		
3,675 千円以上		3,706 千円以上		3,738 千円以上		3,770 千円以上		1,135 千円以上	

退職所得控除額の計算の表

勤続年数（＝A）	退職所得控除額
20年以下	40万円×A (80万円に満たない場合には、80万円)
20年超	800万円＋70万円×（A－20年）

(注) 障害者になったことが直接の原因で退職した場合の退職所得控除額は、上記の方法により計算した額に、100万円を加えた額です。

課税退職所得金額の算式の表

退職手当等の区分	課税退職所得金額
一般退職手当等の場合	$\left(\begin{array}{l} \text{一般退職} \\ \text{手当等の} \\ \text{収入金額} \end{array} - \begin{array}{l} \text{退職所得} \\ \text{控除額} \end{array} \right) \times \frac{1}{2}$
特定役員退職手当等の場合	$\begin{array}{l} \text{特定役員} \\ \text{退職手当等} \\ \text{の収入金額} \end{array} - \begin{array}{l} \text{退職所得} \\ \text{控除額} \end{array}$
一般退職手当等と特定役員退職手当等の両方がある場合	$\left(\begin{array}{l} \text{特定役員} \\ \text{退職手当等} \\ \text{の収入金額} \end{array} - \begin{array}{l} \text{特定役員} \\ \text{退職所得} \\ \text{控除額} \end{array} \right) + \left(\begin{array}{l} \text{一般退職} \\ \text{手当等の} \\ \text{収入金額} \end{array} - \left(\begin{array}{l} \text{退職所得} \\ \text{控除額} \end{array} - \begin{array}{l} \text{特定役員} \\ \text{退職所得} \\ \text{控除額} \end{array} \right) \right) \times \frac{1}{2}$

- (注) 1 求めた課税退職所得金額に1,000円未満の端数があるときは、これを切り捨てます。
 2 特定役員退職手当等とは、役員等勤続年数が5年以下である人が、その役員等勤続年数に対応する退職手当等として支払を受けるものをいい、一般退職手当等とは、特定役員退職手当等以外の退職手当等をいいます。
 3 特定役員退職所得控除額の算式は次のとおりです。

$$\text{特定役員退職所得控除額} = 40\text{万円} \times (\text{特定役員等勤続年数} - \text{重複勤続年数}) + 20\text{万円} \times \text{重複勤続年数}$$

退職所得の源泉徴収税額の速算表

課税退職所得金額(A)	所得税率(B)	控除額(C)	税額＝((A)×(B)－(C))×102.1%
1,950,000円以下	5%	—	$((A) \times 5\%) \times 102.1\%$
1,950,000円超 3,300,000円 ♪	10%	97,500円	$((A) \times 10\% - 97,500\text{円}) \times 102.1\%$
3,300,000円 ♪ 6,950,000円 ♪	20%	427,500円	$((A) \times 20\% - 427,500\text{円}) \times 102.1\%$
6,950,000円 ♪ 9,000,000円 ♪	23%	636,000円	$((A) \times 23\% - 636,000\text{円}) \times 102.1\%$
9,000,000円 ♪ 18,000,000円 ♪	33%	1,536,000円	$((A) \times 33\% - 1,536,000\text{円}) \times 102.1\%$
18,000,000円 ♪ 40,000,000円 ♪	40%	2,796,000円	$((A) \times 40\% - 2,796,000\text{円}) \times 102.1\%$
40,000,000円 ♪	45%	4,796,000円	$((A) \times 45\% - 4,796,000\text{円}) \times 102.1\%$

(注) 求めた税額に1円未満の端数があるときは、これを切り捨てます。

年末調整等のための給与所得控除後の給与等の金額の表

(一)

(～2,171,999円)

給与等の金額		給与所得控除後の給与等の金額	給与等の金額		給与所得控除後の給与等の金額	給与等の金額		給与所得控除後の給与等の金額
以上	未満		以上	未満		以上	未満	
円 651,000	円未満	円 0	円 1,772,000	円 1,776,000	円 1,063,200	円 1,972,000	円 1,976,000	円 1,200,400
			1,776,000	1,780,000	1,065,600	1,976,000	1,980,000	1,203,200
			1,780,000	1,784,000	1,068,000	1,980,000	1,984,000	1,206,000
			1,784,000	1,788,000	1,070,400	1,984,000	1,988,000	1,208,800
			1,788,000	1,792,000	1,072,800	1,988,000	1,992,000	1,211,600
651,000	1,619,000	給与等の金額から650,000円を控除した金額	1,792,000	1,796,000	1,075,200	1,992,000	1,996,000	1,214,400
			1,796,000	1,800,000	1,077,600	1,996,000	2,000,000	1,217,200
			1,800,000	1,804,000	1,080,000	2,000,000	2,004,000	1,220,000
			1,804,000	1,808,000	1,082,800	2,004,000	2,008,000	1,222,800
			1,808,000	1,812,000	1,085,600	2,008,000	2,012,000	1,225,600
1,619,000	1,620,000	969,000	1,812,000	1,816,000	1,088,400	2,012,000	2,016,000	1,228,400
1,620,000	1,622,000	970,000	1,816,000	1,820,000	1,091,200	2,016,000	2,020,000	1,231,200
1,622,000	1,624,000	972,000	1,820,000	1,824,000	1,094,000	2,020,000	2,024,000	1,234,000
1,624,000	1,628,000	974,000	1,824,000	1,828,000	1,096,800	2,024,000	2,028,000	1,236,800
1,628,000	1,632,000	976,800	1,828,000	1,832,000	1,099,600	2,028,000	2,032,000	1,239,600
1,632,000	1,636,000	979,200	1,832,000	1,836,000	1,102,400	2,032,000	2,036,000	1,242,400
1,636,000	1,640,000	981,600	1,836,000	1,840,000	1,105,200	2,036,000	2,040,000	1,245,200
1,640,000	1,644,000	984,000	1,840,000	1,844,000	1,108,000	2,040,000	2,044,000	1,248,000
1,644,000	1,648,000	986,400	1,844,000	1,848,000	1,110,800	2,044,000	2,048,000	1,250,800
1,648,000	1,652,000	988,800	1,848,000	1,852,000	1,113,600	2,048,000	2,052,000	1,253,600
1,652,000	1,656,000	991,200	1,852,000	1,856,000	1,116,400	2,052,000	2,056,000	1,256,400
1,656,000	1,660,000	993,600	1,856,000	1,860,000	1,119,200	2,056,000	2,060,000	1,259,200
1,660,000	1,664,000	996,000	1,860,000	1,864,000	1,122,000	2,060,000	2,064,000	1,262,000
1,664,000	1,668,000	998,400	1,864,000	1,868,000	1,124,800	2,064,000	2,068,000	1,264,800
1,668,000	1,672,000	1,000,800	1,868,000	1,872,000	1,127,600	2,068,000	2,072,000	1,267,600
1,672,000	1,676,000	1,003,200	1,872,000	1,876,000	1,130,400	2,072,000	2,076,000	1,270,400
1,676,000	1,680,000	1,005,600	1,876,000	1,880,000	1,133,200	2,076,000	2,080,000	1,273,200
1,680,000	1,684,000	1,008,000	1,880,000	1,884,000	1,136,000	2,080,000	2,084,000	1,276,000
1,684,000	1,688,000	1,010,400	1,884,000	1,888,000	1,138,800	2,084,000	2,088,000	1,278,800
1,688,000	1,692,000	1,012,800	1,888,000	1,892,000	1,141,600	2,088,000	2,092,000	1,281,600
1,692,000	1,696,000	1,015,200	1,892,000	1,896,000	1,144,400	2,092,000	2,096,000	1,284,400
1,696,000	1,700,000	1,017,600	1,896,000	1,900,000	1,147,200	2,096,000	2,100,000	1,287,200
1,700,000	1,704,000	1,020,000	1,900,000	1,904,000	1,150,000	2,100,000	2,104,000	1,290,000
1,704,000	1,708,000	1,022,400	1,904,000	1,908,000	1,152,800	2,104,000	2,108,000	1,292,800
1,708,000	1,712,000	1,024,800	1,908,000	1,912,000	1,155,600	2,108,000	2,112,000	1,295,600
1,712,000	1,716,000	1,027,200	1,912,000	1,916,000	1,158,400	2,112,000	2,116,000	1,298,400
1,716,000	1,720,000	1,029,600	1,916,000	1,920,000	1,161,200	2,116,000	2,120,000	1,301,200
1,720,000	1,724,000	1,032,000	1,920,000	1,924,000	1,164,000	2,120,000	2,124,000	1,304,000
1,724,000	1,728,000	1,034,400	1,924,000	1,928,000	1,166,800	2,124,000	2,128,000	1,306,800
1,728,000	1,732,000	1,036,800	1,928,000	1,932,000	1,169,600	2,128,000	2,132,000	1,309,600
1,732,000	1,736,000	1,039,200	1,932,000	1,936,000	1,172,400	2,132,000	2,136,000	1,312,400
1,736,000	1,740,000	1,041,600	1,936,000	1,940,000	1,175,200	2,136,000	2,140,000	1,315,200
1,740,000	1,744,000	1,044,000	1,940,000	1,944,000	1,178,000	2,140,000	2,144,000	1,318,000
1,744,000	1,748,000	1,046,400	1,944,000	1,948,000	1,180,800	2,144,000	2,148,000	1,320,800
1,748,000	1,752,000	1,048,800	1,948,000	1,952,000	1,183,600	2,148,000	2,152,000	1,323,600
1,752,000	1,756,000	1,051,200	1,952,000	1,956,000	1,186,400	2,152,000	2,156,000	1,326,400
1,756,000	1,760,000	1,053,600	1,956,000	1,960,000	1,189,200	2,156,000	2,160,000	1,329,200
1,760,000	1,764,000	1,056,000	1,960,000	1,964,000	1,192,000	2,160,000	2,164,000	1,332,000
1,764,000	1,768,000	1,058,400	1,964,000	1,968,000	1,194,800	2,164,000	2,168,000	1,334,800
1,768,000	1,772,000	1,060,800	1,968,000	1,972,000	1,197,600	2,168,000	2,172,000	1,337,600

(二)

(2,172,000円～2,771,999円)

給与等の金額		給与所得控	給与等の金額		給与所得控	給与等の金額		給与所得控			
		除後の給与			除後の給与			除後の給与			
以	上	未	満	等	の金額	以	上	未	満	等	の金額
円	円	円	円	円	円	円	円	円	円	円	円
2,172,000	2,176,000	1,340,400	2,372,000	2,376,000	1,480,400	2,572,000	2,576,000	1,620,400			
2,176,000	2,180,000	1,343,200	2,376,000	2,380,000	1,483,200	2,576,000	2,580,000	1,623,200			
2,180,000	2,184,000	1,346,000	2,380,000	2,384,000	1,486,000	2,580,000	2,584,000	1,626,000			
2,184,000	2,188,000	1,348,800	2,384,000	2,388,000	1,488,800	2,584,000	2,588,000	1,628,800			
2,188,000	2,192,000	1,351,600	2,388,000	2,392,000	1,491,600	2,588,000	2,592,000	1,631,600			
2,192,000	2,196,000	1,354,400	2,392,000	2,396,000	1,494,400	2,592,000	2,596,000	1,634,400			
2,196,000	2,200,000	1,357,200	2,396,000	2,400,000	1,497,200	2,596,000	2,600,000	1,637,200			
2,200,000	2,204,000	1,360,000	2,400,000	2,404,000	1,500,000	2,600,000	2,604,000	1,640,000			
2,204,000	2,208,000	1,362,800	2,404,000	2,408,000	1,502,800	2,604,000	2,608,000	1,642,800			
2,208,000	2,212,000	1,365,600	2,408,000	2,412,000	1,505,600	2,608,000	2,612,000	1,645,600			
2,212,000	2,216,000	1,368,400	2,412,000	2,416,000	1,508,400	2,612,000	2,616,000	1,648,400			
2,216,000	2,220,000	1,371,200	2,416,000	2,420,000	1,511,200	2,616,000	2,620,000	1,651,200			
2,220,000	2,224,000	1,374,000	2,420,000	2,424,000	1,514,000	2,620,000	2,624,000	1,654,000			
2,224,000	2,228,000	1,376,800	2,424,000	2,428,000	1,516,800	2,624,000	2,628,000	1,656,800			
2,228,000	2,232,000	1,379,600	2,428,000	2,432,000	1,519,600	2,628,000	2,632,000	1,659,600			
2,232,000	2,236,000	1,382,400	2,432,000	2,436,000	1,522,400	2,632,000	2,636,000	1,662,400			
2,236,000	2,240,000	1,385,200	2,436,000	2,440,000	1,525,200	2,636,000	2,640,000	1,665,200			
2,240,000	2,244,000	1,388,000	2,440,000	2,444,000	1,528,000	2,640,000	2,644,000	1,668,000			
2,244,000	2,248,000	1,390,800	2,444,000	2,448,000	1,530,800	2,644,000	2,648,000	1,670,800			
2,248,000	2,252,000	1,393,600	2,448,000	2,452,000	1,533,600	2,648,000	2,652,000	1,673,600			
2,252,000	2,256,000	1,396,400	2,452,000	2,456,000	1,536,400	2,652,000	2,656,000	1,676,400			
2,256,000	2,260,000	1,399,200	2,456,000	2,460,000	1,539,200	2,656,000	2,660,000	1,679,200			
2,260,000	2,264,000	1,402,000	2,460,000	2,464,000	1,542,000	2,660,000	2,664,000	1,682,000			
2,264,000	2,268,000	1,404,800	2,464,000	2,468,000	1,544,800	2,664,000	2,668,000	1,684,800			
2,268,000	2,272,000	1,407,600	2,468,000	2,472,000	1,547,600	2,668,000	2,672,000	1,687,600			
2,272,000	2,276,000	1,410,400	2,472,000	2,476,000	1,550,400	2,672,000	2,676,000	1,690,400			
2,276,000	2,280,000	1,413,200	2,476,000	2,480,000	1,553,200	2,676,000	2,680,000	1,693,200			
2,280,000	2,284,000	1,416,000	2,480,000	2,484,000	1,556,000	2,680,000	2,684,000	1,696,000			
2,284,000	2,288,000	1,418,800	2,484,000	2,488,000	1,558,800	2,684,000	2,688,000	1,698,800			
2,288,000	2,292,000	1,421,600	2,488,000	2,492,000	1,561,600	2,688,000	2,692,000	1,701,600			
2,292,000	2,296,000	1,424,400	2,492,000	2,496,000	1,564,400	2,692,000	2,696,000	1,704,400			
2,296,000	2,300,000	1,427,200	2,496,000	2,500,000	1,567,200	2,696,000	2,700,000	1,707,200			
2,300,000	2,304,000	1,430,000	2,500,000	2,504,000	1,570,000	2,700,000	2,704,000	1,710,000			
2,304,000	2,308,000	1,432,800	2,504,000	2,508,000	1,572,800	2,704,000	2,708,000	1,712,800			
2,308,000	2,312,000	1,435,600	2,508,000	2,512,000	1,575,600	2,708,000	2,712,000	1,715,600			
2,312,000	2,316,000	1,438,400	2,512,000	2,516,000	1,578,400	2,712,000	2,716,000	1,718,400			
2,316,000	2,320,000	1,441,200	2,516,000	2,520,000	1,581,200	2,716,000	2,720,000	1,721,200			
2,320,000	2,324,000	1,444,000	2,520,000	2,524,000	1,584,000	2,720,000	2,724,000	1,724,000			
2,324,000	2,328,000	1,446,800	2,524,000	2,528,000	1,586,800	2,724,000	2,728,000	1,726,800			
2,328,000	2,332,000	1,449,600	2,528,000	2,532,000	1,589,600	2,728,000	2,732,000	1,729,600			
2,332,000	2,336,000	1,452,400	2,532,000	2,536,000	1,592,400	2,732,000	2,736,000	1,732,400			
2,336,000	2,340,000	1,455,200	2,536,000	2,540,000	1,595,200	2,736,000	2,740,000	1,735,200			
2,340,000	2,344,000	1,458,000	2,540,000	2,544,000	1,598,000	2,740,000	2,744,000	1,738,000			
2,344,000	2,348,000	1,460,800	2,544,000	2,548,000	1,600,800	2,744,000	2,748,000	1,740,800			
2,348,000	2,352,000	1,463,600	2,548,000	2,552,000	1,603,600	2,748,000	2,752,000	1,743,600			
2,352,000	2,356,000	1,466,400	2,552,000	2,556,000	1,606,400	2,752,000	2,756,000	1,746,400			
2,356,000	2,360,000	1,469,200	2,556,000	2,560,000	1,609,200	2,756,000	2,760,000	1,749,200			
2,360,000	2,364,000	1,472,000	2,560,000	2,564,000	1,612,000	2,760,000	2,764,000	1,752,000			
2,364,000	2,368,000	1,474,800	2,564,000	2,568,000	1,614,800	2,764,000	2,768,000	1,754,800			
2,368,000	2,372,000	1,477,600	2,568,000	2,572,000	1,617,600	2,768,000	2,772,000	1,757,600			

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(2,772,000円～3,371,999円)

給与等の金額		給与所得控	給与等の金額		給与所得控	給与等の金額		給与所得控
以	上	除後の給与	以	上	除後の給与	以	上	除後の給与
未	満	等の金額	未	満	等の金額	未	満	等の金額
円	円	円	円	円	円	円	円	円
2,772,000	2,776,000	1,760,400	2,972,000	2,976,000	1,900,400	3,172,000	3,176,000	2,040,400
2,776,000	2,780,000	1,763,200	2,976,000	2,980,000	1,903,200	3,176,000	3,180,000	2,043,200
2,780,000	2,784,000	1,766,000	2,980,000	2,984,000	1,906,000	3,180,000	3,184,000	2,046,000
2,784,000	2,788,000	1,768,800	2,984,000	2,988,000	1,908,800	3,184,000	3,188,000	2,048,800
2,788,000	2,792,000	1,771,600	2,988,000	2,992,000	1,911,600	3,188,000	3,192,000	2,051,600
2,792,000	2,796,000	1,774,400	2,992,000	2,996,000	1,914,400	3,192,000	3,196,000	2,054,400
2,796,000	2,800,000	1,777,200	2,996,000	3,000,000	1,917,200	3,196,000	3,200,000	2,057,200
2,800,000	2,804,000	1,780,000	3,000,000	3,004,000	1,920,000	3,200,000	3,204,000	2,060,000
2,804,000	2,808,000	1,782,800	3,004,000	3,008,000	1,922,800	3,204,000	3,208,000	2,062,800
2,808,000	2,812,000	1,785,600	3,008,000	3,012,000	1,925,600	3,208,000	3,212,000	2,065,600
2,812,000	2,816,000	1,788,400	3,012,000	3,016,000	1,928,400	3,212,000	3,216,000	2,068,400
2,816,000	2,820,000	1,791,200	3,016,000	3,020,000	1,931,200	3,216,000	3,220,000	2,071,200
2,820,000	2,824,000	1,794,000	3,020,000	3,024,000	1,934,000	3,220,000	3,224,000	2,074,000
2,824,000	2,828,000	1,796,800	3,024,000	3,028,000	1,936,800	3,224,000	3,228,000	2,076,800
2,828,000	2,832,000	1,799,600	3,028,000	3,032,000	1,939,600	3,228,000	3,232,000	2,079,600
2,832,000	2,836,000	1,802,400	3,032,000	3,036,000	1,942,400	3,232,000	3,236,000	2,082,400
2,836,000	2,840,000	1,805,200	3,036,000	3,040,000	1,945,200	3,236,000	3,240,000	2,085,200
2,840,000	2,844,000	1,808,000	3,040,000	3,044,000	1,948,000	3,240,000	3,244,000	2,088,000
2,844,000	2,848,000	1,810,800	3,044,000	3,048,000	1,950,800	3,244,000	3,248,000	2,090,800
2,848,000	2,852,000	1,813,600	3,048,000	3,052,000	1,953,600	3,248,000	3,252,000	2,093,600
2,852,000	2,856,000	1,816,400	3,052,000	3,056,000	1,956,400	3,252,000	3,256,000	2,096,400
2,856,000	2,860,000	1,819,200	3,056,000	3,060,000	1,959,200	3,256,000	3,260,000	2,099,200
2,860,000	2,864,000	1,822,000	3,060,000	3,064,000	1,962,000	3,260,000	3,264,000	2,102,000
2,864,000	2,868,000	1,824,800	3,064,000	3,068,000	1,964,800	3,264,000	3,268,000	2,104,800
2,868,000	2,872,000	1,827,600	3,068,000	3,072,000	1,967,600	3,268,000	3,272,000	2,107,600
2,872,000	2,876,000	1,830,400	3,072,000	3,076,000	1,970,400	3,272,000	3,276,000	2,110,400
2,876,000	2,880,000	1,833,200	3,076,000	3,080,000	1,973,200	3,276,000	3,280,000	2,113,200
2,880,000	2,884,000	1,836,000	3,080,000	3,084,000	1,976,000	3,280,000	3,284,000	2,116,000
2,884,000	2,888,000	1,838,800	3,084,000	3,088,000	1,978,800	3,284,000	3,288,000	2,118,800
2,888,000	2,892,000	1,841,600	3,088,000	3,092,000	1,981,600	3,288,000	3,292,000	2,121,600
2,892,000	2,896,000	1,844,400	3,092,000	3,096,000	1,984,400	3,292,000	3,296,000	2,124,400
2,896,000	2,900,000	1,847,200	3,096,000	3,100,000	1,987,200	3,296,000	3,300,000	2,127,200
2,900,000	2,904,000	1,850,000	3,100,000	3,104,000	1,990,000	3,300,000	3,304,000	2,130,000
2,904,000	2,908,000	1,852,800	3,104,000	3,108,000	1,992,800	3,304,000	3,308,000	2,132,800
2,908,000	2,912,000	1,855,600	3,108,000	3,112,000	1,995,600	3,308,000	3,312,000	2,135,600
2,912,000	2,916,000	1,858,400	3,112,000	3,116,000	1,998,400	3,312,000	3,316,000	2,138,400
2,916,000	2,920,000	1,861,200	3,116,000	3,120,000	2,001,200	3,316,000	3,320,000	2,141,200
2,920,000	2,924,000	1,864,000	3,120,000	3,124,000	2,004,000	3,320,000	3,324,000	2,144,000
2,924,000	2,928,000	1,866,800	3,124,000	3,128,000	2,006,800	3,324,000	3,328,000	2,146,800
2,928,000	2,932,000	1,869,600	3,128,000	3,132,000	2,009,600	3,328,000	3,332,000	2,149,600
2,932,000	2,936,000	1,872,400	3,132,000	3,136,000	2,012,400	3,332,000	3,336,000	2,152,400
2,936,000	2,940,000	1,875,200	3,136,000	3,140,000	2,015,200	3,336,000	3,340,000	2,155,200
2,940,000	2,944,000	1,878,000	3,140,000	3,144,000	2,018,000	3,340,000	3,344,000	2,158,000
2,944,000	2,948,000	1,880,800	3,144,000	3,148,000	2,020,800	3,344,000	3,348,000	2,160,800
2,948,000	2,952,000	1,883,600	3,148,000	3,152,000	2,023,600	3,348,000	3,352,000	2,163,600
2,952,000	2,956,000	1,886,400	3,152,000	3,156,000	2,026,400	3,352,000	3,356,000	2,166,400
2,956,000	2,960,000	1,889,200	3,156,000	3,160,000	2,029,200	3,356,000	3,360,000	2,169,200
2,960,000	2,964,000	1,892,000	3,160,000	3,164,000	2,032,000	3,360,000	3,364,000	2,172,000
2,964,000	2,968,000	1,894,800	3,164,000	3,168,000	2,034,800	3,364,000	3,368,000	2,174,800
2,968,000	2,972,000	1,897,600	3,168,000	3,172,000	2,037,600	3,368,000	3,372,000	2,177,600

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(3,372,000円～3,971,999円)

給与等の金額		給与所得控 除後の給与 等の金額	給与等の金額		給与所得控 除後の給与 等の金額	給与等の金額		給与所得控 除後の給与 等の金額
以	上 未 満		以	上 未 満		以	上 未 満	
円	円	円	円	円	円	円	円	円
3,372,000	3,376,000	2,180,400	3,572,000	3,576,000	2,320,400	3,772,000	3,776,000	2,477,600
3,376,000	3,380,000	2,183,200	3,576,000	3,580,000	2,323,200	3,776,000	3,780,000	2,480,800
3,380,000	3,384,000	2,186,000	3,580,000	3,584,000	2,326,000	3,780,000	3,784,000	2,484,000
3,384,000	3,388,000	2,188,800	3,584,000	3,588,000	2,328,800	3,784,000	3,788,000	2,487,200
3,388,000	3,392,000	2,191,600	3,588,000	3,592,000	2,331,600	3,788,000	3,792,000	2,490,400
3,392,000	3,396,000	2,194,400	3,592,000	3,596,000	2,334,400	3,792,000	3,796,000	2,493,600
3,396,000	3,400,000	2,197,200	3,596,000	3,600,000	2,337,200	3,796,000	3,800,000	2,496,800
3,400,000	3,404,000	2,200,000	3,600,000	3,604,000	2,340,000	3,800,000	3,804,000	2,500,000
3,404,000	3,408,000	2,202,800	3,604,000	3,608,000	2,343,200	3,804,000	3,808,000	2,503,200
3,408,000	3,412,000	2,205,600	3,608,000	3,612,000	2,346,400	3,808,000	3,812,000	2,506,400
3,412,000	3,416,000	2,208,400	3,612,000	3,616,000	2,349,600	3,812,000	3,816,000	2,509,600
3,416,000	3,420,000	2,211,200	3,616,000	3,620,000	2,352,800	3,816,000	3,820,000	2,512,800
3,420,000	3,424,000	2,214,000	3,620,000	3,624,000	2,356,000	3,820,000	3,824,000	2,516,000
3,424,000	3,428,000	2,216,800	3,624,000	3,628,000	2,359,200	3,824,000	3,828,000	2,519,200
3,428,000	3,432,000	2,219,600	3,628,000	3,632,000	2,362,400	3,828,000	3,832,000	2,522,400
3,432,000	3,436,000	2,222,400	3,632,000	3,636,000	2,365,600	3,832,000	3,836,000	2,525,600
3,436,000	3,440,000	2,225,200	3,636,000	3,640,000	2,368,800	3,836,000	3,840,000	2,528,800
3,440,000	3,444,000	2,228,000	3,640,000	3,644,000	2,372,000	3,840,000	3,844,000	2,532,000
3,444,000	3,448,000	2,230,800	3,644,000	3,648,000	2,375,200	3,844,000	3,848,000	2,535,200
3,448,000	3,452,000	2,233,600	3,648,000	3,652,000	2,378,400	3,848,000	3,852,000	2,538,400
3,452,000	3,456,000	2,236,400	3,652,000	3,656,000	2,381,600	3,852,000	3,856,000	2,541,600
3,456,000	3,460,000	2,239,200	3,656,000	3,660,000	2,384,800	3,856,000	3,860,000	2,544,800
3,460,000	3,464,000	2,242,000	3,660,000	3,664,000	2,388,000	3,860,000	3,864,000	2,548,000
3,464,000	3,468,000	2,244,800	3,664,000	3,668,000	2,391,200	3,864,000	3,868,000	2,551,200
3,468,000	3,472,000	2,247,600	3,668,000	3,672,000	2,394,400	3,868,000	3,872,000	2,554,400
3,472,000	3,476,000	2,250,400	3,672,000	3,676,000	2,397,600	3,872,000	3,876,000	2,557,600
3,476,000	3,480,000	2,253,200	3,676,000	3,680,000	2,400,800	3,876,000	3,880,000	2,560,800
3,480,000	3,484,000	2,256,000	3,680,000	3,684,000	2,404,000	3,880,000	3,884,000	2,564,000
3,484,000	3,488,000	2,258,800	3,684,000	3,688,000	2,407,200	3,884,000	3,888,000	2,567,200
3,488,000	3,492,000	2,261,600	3,688,000	3,692,000	2,410,400	3,888,000	3,892,000	2,570,400
3,492,000	3,496,000	2,264,400	3,692,000	3,696,000	2,413,600	3,892,000	3,896,000	2,573,600
3,496,000	3,500,000	2,267,200	3,696,000	3,700,000	2,416,800	3,896,000	3,900,000	2,576,800
3,500,000	3,504,000	2,270,000	3,700,000	3,704,000	2,420,000	3,900,000	3,904,000	2,580,000
3,504,000	3,508,000	2,272,800	3,704,000	3,708,000	2,423,200	3,904,000	3,908,000	2,583,200
3,508,000	3,512,000	2,275,600	3,708,000	3,712,000	2,426,400	3,908,000	3,912,000	2,586,400
3,512,000	3,516,000	2,278,400	3,712,000	3,716,000	2,429,600	3,912,000	3,916,000	2,589,600
3,516,000	3,520,000	2,281,200	3,716,000	3,720,000	2,432,800	3,916,000	3,920,000	2,592,800
3,520,000	3,524,000	2,284,000	3,720,000	3,724,000	2,436,000	3,920,000	3,924,000	2,596,000
3,524,000	3,528,000	2,286,800	3,724,000	3,728,000	2,439,200	3,924,000	3,928,000	2,599,200
3,528,000	3,532,000	2,289,600	3,728,000	3,732,000	2,442,400	3,928,000	3,932,000	2,602,400
3,532,000	3,536,000	2,292,400	3,732,000	3,736,000	2,445,600	3,932,000	3,936,000	2,605,600
3,536,000	3,540,000	2,295,200	3,736,000	3,740,000	2,448,800	3,936,000	3,940,000	2,608,800
3,540,000	3,544,000	2,298,000	3,740,000	3,744,000	2,452,000	3,940,000	3,944,000	2,612,000
3,544,000	3,548,000	2,300,800	3,744,000	3,748,000	2,455,200	3,944,000	3,948,000	2,615,200
3,548,000	3,552,000	2,303,600	3,748,000	3,752,000	2,458,400	3,948,000	3,952,000	2,618,400
3,552,000	3,556,000	2,306,400	3,752,000	3,756,000	2,461,600	3,952,000	3,956,000	2,621,600
3,556,000	3,560,000	2,309,200	3,756,000	3,760,000	2,464,800	3,956,000	3,960,000	2,624,800
3,560,000	3,564,000	2,312,000	3,760,000	3,764,000	2,468,000	3,960,000	3,964,000	2,628,000
3,564,000	3,568,000	2,314,800	3,764,000	3,768,000	2,471,200	3,964,000	3,968,000	2,631,200
3,568,000	3,572,000	2,317,600	3,768,000	3,772,000	2,474,400	3,968,000	3,972,000	2,634,400

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(3,972,000円～4,571,999円)

給与等の金額		給与所得控 除後の給与 等の金額	給与等の金額		給与所得控 除後の給与 等の金額	給与等の金額		給与所得控 除後の給与 等の金額
以	上		未	満		以	上	
円	円	円	円	円	円	円	円	円
3,972,000	3,976,000	2,637,600	4,172,000	4,176,000	2,797,600	4,372,000	4,376,000	2,957,600
3,976,000	3,980,000	2,640,800	4,176,000	4,180,000	2,800,800	4,376,000	4,380,000	2,960,800
3,980,000	3,984,000	2,644,000	4,180,000	4,184,000	2,804,000	4,380,000	4,384,000	2,964,000
3,984,000	3,988,000	2,647,200	4,184,000	4,188,000	2,807,200	4,384,000	4,388,000	2,967,200
3,988,000	3,992,000	2,650,400	4,188,000	4,192,000	2,810,400	4,388,000	4,392,000	2,970,400
3,992,000	3,996,000	2,653,600	4,192,000	4,196,000	2,813,600	4,392,000	4,396,000	2,973,600
3,996,000	4,000,000	2,656,800	4,196,000	4,200,000	2,816,800	4,396,000	4,400,000	2,976,800
4,000,000	4,004,000	2,660,000	4,200,000	4,204,000	2,820,000	4,400,000	4,404,000	2,980,000
4,004,000	4,008,000	2,663,200	4,204,000	4,208,000	2,823,200	4,404,000	4,408,000	2,983,200
4,008,000	4,012,000	2,666,400	4,208,000	4,212,000	2,826,400	4,408,000	4,412,000	2,986,400
4,012,000	4,016,000	2,669,600	4,212,000	4,216,000	2,829,600	4,412,000	4,416,000	2,989,600
4,016,000	4,020,000	2,672,800	4,216,000	4,220,000	2,832,800	4,416,000	4,420,000	2,992,800
4,020,000	4,024,000	2,676,000	4,220,000	4,224,000	2,836,000	4,420,000	4,424,000	2,996,000
4,024,000	4,028,000	2,679,200	4,224,000	4,228,000	2,839,200	4,424,000	4,428,000	2,999,200
4,028,000	4,032,000	2,682,400	4,228,000	4,232,000	2,842,400	4,428,000	4,432,000	3,002,400
4,032,000	4,036,000	2,685,600	4,232,000	4,236,000	2,845,600	4,432,000	4,436,000	3,005,600
4,036,000	4,040,000	2,688,800	4,236,000	4,240,000	2,848,800	4,436,000	4,440,000	3,008,800
4,040,000	4,044,000	2,692,000	4,240,000	4,244,000	2,852,000	4,440,000	4,444,000	3,012,000
4,044,000	4,048,000	2,695,200	4,244,000	4,248,000	2,855,200	4,444,000	4,448,000	3,015,200
4,048,000	4,052,000	2,698,400	4,248,000	4,252,000	2,858,400	4,448,000	4,452,000	3,018,400
4,052,000	4,056,000	2,701,600	4,252,000	4,256,000	2,861,600	4,452,000	4,456,000	3,021,600
4,056,000	4,060,000	2,704,800	4,256,000	4,260,000	2,864,800	4,456,000	4,460,000	3,024,800
4,060,000	4,064,000	2,708,000	4,260,000	4,264,000	2,868,000	4,460,000	4,464,000	3,028,000
4,064,000	4,068,000	2,711,200	4,264,000	4,268,000	2,871,200	4,464,000	4,468,000	3,031,200
4,068,000	4,072,000	2,714,400	4,268,000	4,272,000	2,874,400	4,468,000	4,472,000	3,034,400
4,072,000	4,076,000	2,717,600	4,272,000	4,276,000	2,877,600	4,472,000	4,476,000	3,037,600
4,076,000	4,080,000	2,720,800	4,276,000	4,280,000	2,880,800	4,476,000	4,480,000	3,040,800
4,080,000	4,084,000	2,724,000	4,280,000	4,284,000	2,884,000	4,480,000	4,484,000	3,044,000
4,084,000	4,088,000	2,727,200	4,284,000	4,288,000	2,887,200	4,484,000	4,488,000	3,047,200
4,088,000	4,092,000	2,730,400	4,288,000	4,292,000	2,890,400	4,488,000	4,492,000	3,050,400
4,092,000	4,096,000	2,733,600	4,292,000	4,296,000	2,893,600	4,492,000	4,496,000	3,053,600
4,096,000	4,100,000	2,736,800	4,296,000	4,300,000	2,896,800	4,496,000	4,500,000	3,056,800
4,100,000	4,104,000	2,740,000	4,300,000	4,304,000	2,900,000	4,500,000	4,504,000	3,060,000
4,104,000	4,108,000	2,743,200	4,304,000	4,308,000	2,903,200	4,504,000	4,508,000	3,063,200
4,108,000	4,112,000	2,746,400	4,308,000	4,312,000	2,906,400	4,508,000	4,512,000	3,066,400
4,112,000	4,116,000	2,749,600	4,312,000	4,316,000	2,909,600	4,512,000	4,516,000	3,069,600
4,116,000	4,120,000	2,752,800	4,316,000	4,320,000	2,912,800	4,516,000	4,520,000	3,072,800
4,120,000	4,124,000	2,756,000	4,320,000	4,324,000	2,916,000	4,520,000	4,524,000	3,076,000
4,124,000	4,128,000	2,759,200	4,324,000	4,328,000	2,919,200	4,524,000	4,528,000	3,079,200
4,128,000	4,132,000	2,762,400	4,328,000	4,332,000	2,922,400	4,528,000	4,532,000	3,082,400
4,132,000	4,136,000	2,765,600	4,332,000	4,336,000	2,925,600	4,532,000	4,536,000	3,085,600
4,136,000	4,140,000	2,768,800	4,336,000	4,340,000	2,928,800	4,536,000	4,540,000	3,088,800
4,140,000	4,144,000	2,772,000	4,340,000	4,344,000	2,932,000	4,540,000	4,544,000	3,092,000
4,144,000	4,148,000	2,775,200	4,344,000	4,348,000	2,935,200	4,544,000	4,548,000	3,095,200
4,148,000	4,152,000	2,778,400	4,348,000	4,352,000	2,938,400	4,548,000	4,552,000	3,098,400
4,152,000	4,156,000	2,781,600	4,352,000	4,356,000	2,941,600	4,552,000	4,556,000	3,101,600
4,156,000	4,160,000	2,784,800	4,356,000	4,360,000	2,944,800	4,556,000	4,560,000	3,104,800
4,160,000	4,164,000	2,788,000	4,360,000	4,364,000	2,948,000	4,560,000	4,564,000	3,108,000
4,164,000	4,168,000	2,791,200	4,364,000	4,368,000	2,951,200	4,564,000	4,568,000	3,111,200
4,168,000	4,172,000	2,794,400	4,368,000	4,372,000	2,954,400	4,568,000	4,572,000	3,114,400

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(4,572,000円～5,171,999円)

給与等の金額		給与所得控 除後の給与 等の金額	給与等の金額		給与所得控 除後の給与 等の金額	給与等の金額		給与所得控 除後の給与 等の金額
以	上 未 満		以	上 未 満		以	上 未 満	
円	円	円	円	円	円	円	円	円
4,572,000	4,576,000	3,117,600	4,772,000	4,776,000	3,277,600	4,972,000	4,976,000	3,437,600
4,576,000	4,580,000	3,120,800	4,776,000	4,780,000	3,280,800	4,976,000	4,980,000	3,440,800
4,580,000	4,584,000	3,124,000	4,780,000	4,784,000	3,284,000	4,980,000	4,984,000	3,444,000
4,584,000	4,588,000	3,127,200	4,784,000	4,788,000	3,287,200	4,984,000	4,988,000	3,447,200
4,588,000	4,592,000	3,130,400	4,788,000	4,792,000	3,290,400	4,988,000	4,992,000	3,450,400
4,592,000	4,596,000	3,133,600	4,792,000	4,796,000	3,293,600	4,992,000	4,996,000	3,453,600
4,596,000	4,600,000	3,136,800	4,796,000	4,800,000	3,296,800	4,996,000	5,000,000	3,456,800
4,600,000	4,604,000	3,140,000	4,800,000	4,804,000	3,300,000	5,000,000	5,004,000	3,460,000
4,604,000	4,608,000	3,143,200	4,804,000	4,808,000	3,303,200	5,004,000	5,008,000	3,463,200
4,608,000	4,612,000	3,146,400	4,808,000	4,812,000	3,306,400	5,008,000	5,012,000	3,466,400
4,612,000	4,616,000	3,149,600	4,812,000	4,816,000	3,309,600	5,012,000	5,016,000	3,469,600
4,616,000	4,620,000	3,152,800	4,816,000	4,820,000	3,312,800	5,016,000	5,020,000	3,472,800
4,620,000	4,624,000	3,156,000	4,820,000	4,824,000	3,316,000	5,020,000	5,024,000	3,476,000
4,624,000	4,628,000	3,159,200	4,824,000	4,828,000	3,319,200	5,024,000	5,028,000	3,479,200
4,628,000	4,632,000	3,162,400	4,828,000	4,832,000	3,322,400	5,028,000	5,032,000	3,482,400
4,632,000	4,636,000	3,165,600	4,832,000	4,836,000	3,325,600	5,032,000	5,036,000	3,485,600
4,636,000	4,640,000	3,168,800	4,836,000	4,840,000	3,328,800	5,036,000	5,040,000	3,488,800
4,640,000	4,644,000	3,172,000	4,840,000	4,844,000	3,332,000	5,040,000	5,044,000	3,492,000
4,644,000	4,648,000	3,175,200	4,844,000	4,848,000	3,335,200	5,044,000	5,048,000	3,495,200
4,648,000	4,652,000	3,178,400	4,848,000	4,852,000	3,338,400	5,048,000	5,052,000	3,498,400
4,652,000	4,656,000	3,181,600	4,852,000	4,856,000	3,341,600	5,052,000	5,056,000	3,501,600
4,656,000	4,660,000	3,184,800	4,856,000	4,860,000	3,344,800	5,056,000	5,060,000	3,504,800
4,660,000	4,664,000	3,188,000	4,860,000	4,864,000	3,348,000	5,060,000	5,064,000	3,508,000
4,664,000	4,668,000	3,191,200	4,864,000	4,868,000	3,351,200	5,064,000	5,068,000	3,511,200
4,668,000	4,672,000	3,194,400	4,868,000	4,872,000	3,354,400	5,068,000	5,072,000	3,514,400
4,672,000	4,676,000	3,197,600	4,872,000	4,876,000	3,357,600	5,072,000	5,076,000	3,517,600
4,676,000	4,680,000	3,200,800	4,876,000	4,880,000	3,360,800	5,076,000	5,080,000	3,520,800
4,680,000	4,684,000	3,204,000	4,880,000	4,884,000	3,364,000	5,080,000	5,084,000	3,524,000
4,684,000	4,688,000	3,207,200	4,884,000	4,888,000	3,367,200	5,084,000	5,088,000	3,527,200
4,688,000	4,692,000	3,210,400	4,888,000	4,892,000	3,370,400	5,088,000	5,092,000	3,530,400
4,692,000	4,696,000	3,213,600	4,892,000	4,896,000	3,373,600	5,092,000	5,096,000	3,533,600
4,696,000	4,700,000	3,216,800	4,896,000	4,900,000	3,376,800	5,096,000	5,100,000	3,536,800
4,700,000	4,704,000	3,220,000	4,900,000	4,904,000	3,380,000	5,100,000	5,104,000	3,540,000
4,704,000	4,708,000	3,223,200	4,904,000	4,908,000	3,383,200	5,104,000	5,108,000	3,543,200
4,708,000	4,712,000	3,226,400	4,908,000	4,912,000	3,386,400	5,108,000	5,112,000	3,546,400
4,712,000	4,716,000	3,229,600	4,912,000	4,916,000	3,389,600	5,112,000	5,116,000	3,549,600
4,716,000	4,720,000	3,232,800	4,916,000	4,920,000	3,392,800	5,116,000	5,120,000	3,552,800
4,720,000	4,724,000	3,236,000	4,920,000	4,924,000	3,396,000	5,120,000	5,124,000	3,556,000
4,724,000	4,728,000	3,239,200	4,924,000	4,928,000	3,399,200	5,124,000	5,128,000	3,559,200
4,728,000	4,732,000	3,242,400	4,928,000	4,932,000	3,402,400	5,128,000	5,132,000	3,562,400
4,732,000	4,736,000	3,245,600	4,932,000	4,936,000	3,405,600	5,132,000	5,136,000	3,565,600
4,736,000	4,740,000	3,248,800	4,936,000	4,940,000	3,408,800	5,136,000	5,140,000	3,568,800
4,740,000	4,744,000	3,252,000	4,940,000	4,944,000	3,412,000	5,140,000	5,144,000	3,572,000
4,744,000	4,748,000	3,255,200	4,944,000	4,948,000	3,415,200	5,144,000	5,148,000	3,575,200
4,748,000	4,752,000	3,258,400	4,948,000	4,952,000	3,418,400	5,148,000	5,152,000	3,578,400
4,752,000	4,756,000	3,261,600	4,952,000	4,956,000	3,421,600	5,152,000	5,156,000	3,581,600
4,756,000	4,760,000	3,264,800	4,956,000	4,960,000	3,424,800	5,156,000	5,160,000	3,584,800
4,760,000	4,764,000	3,268,000	4,960,000	4,964,000	3,428,000	5,160,000	5,164,000	3,588,000
4,764,000	4,768,000	3,271,200	4,964,000	4,968,000	3,431,200	5,164,000	5,168,000	3,591,200
4,768,000	4,772,000	3,274,400	4,968,000	4,972,000	3,434,400	5,168,000	5,172,000	3,594,400

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(5,172,000円～5,771,999円)

給与等の金額		給与所得控 除後の給与 等の金額	給与等の金額		給与所得控 除後の給与 等の金額	給与等の金額		給与所得控 除後の給与 等の金額
以 上	未 満		以 上	未 満		以 上	未 満	
円	円	円	円	円	円	円	円	円
5,172,000	5,176,000	3,597,600	5,372,000	5,376,000	3,757,600	5,572,000	5,576,000	3,917,600
5,176,000	5,180,000	3,600,800	5,376,000	5,380,000	3,760,800	5,576,000	5,580,000	3,920,800
5,180,000	5,184,000	3,604,000	5,380,000	5,384,000	3,764,000	5,580,000	5,584,000	3,924,000
5,184,000	5,188,000	3,607,200	5,384,000	5,388,000	3,767,200	5,584,000	5,588,000	3,927,200
5,188,000	5,192,000	3,610,400	5,388,000	5,392,000	3,770,400	5,588,000	5,592,000	3,930,400
5,192,000	5,196,000	3,613,600	5,392,000	5,396,000	3,773,600	5,592,000	5,596,000	3,933,600
5,196,000	5,200,000	3,616,800	5,396,000	5,400,000	3,776,800	5,596,000	5,600,000	3,936,800
5,200,000	5,204,000	3,620,000	5,400,000	5,404,000	3,780,000	5,600,000	5,604,000	3,940,000
5,204,000	5,208,000	3,623,200	5,404,000	5,408,000	3,783,200	5,604,000	5,608,000	3,943,200
5,208,000	5,212,000	3,626,400	5,408,000	5,412,000	3,786,400	5,608,000	5,612,000	3,946,400
5,212,000	5,216,000	3,629,600	5,412,000	5,416,000	3,789,600	5,612,000	5,616,000	3,949,600
5,216,000	5,220,000	3,632,800	5,416,000	5,420,000	3,792,800	5,616,000	5,620,000	3,952,800
5,220,000	5,224,000	3,636,000	5,420,000	5,424,000	3,796,000	5,620,000	5,624,000	3,956,000
5,224,000	5,228,000	3,639,200	5,424,000	5,428,000	3,799,200	5,624,000	5,628,000	3,959,200
5,228,000	5,232,000	3,642,400	5,428,000	5,432,000	3,802,400	5,628,000	5,632,000	3,962,400
5,232,000	5,236,000	3,645,600	5,432,000	5,436,000	3,805,600	5,632,000	5,636,000	3,965,600
5,236,000	5,240,000	3,648,800	5,436,000	5,440,000	3,808,800	5,636,000	5,640,000	3,968,800
5,240,000	5,244,000	3,652,000	5,440,000	5,444,000	3,812,000	5,640,000	5,644,000	3,972,000
5,244,000	5,248,000	3,655,200	5,444,000	5,448,000	3,815,200	5,644,000	5,648,000	3,975,200
5,248,000	5,252,000	3,658,400	5,448,000	5,452,000	3,818,400	5,648,000	5,652,000	3,978,400
5,252,000	5,256,000	3,661,600	5,452,000	5,456,000	3,821,600	5,652,000	5,656,000	3,981,600
5,256,000	5,260,000	3,664,800	5,456,000	5,460,000	3,824,800	5,656,000	5,660,000	3,984,800
5,260,000	5,264,000	3,668,000	5,460,000	5,464,000	3,828,000	5,660,000	5,664,000	3,988,000
5,264,000	5,268,000	3,671,200	5,464,000	5,468,000	3,831,200	5,664,000	5,668,000	3,991,200
5,268,000	5,272,000	3,674,400	5,468,000	5,472,000	3,834,400	5,668,000	5,672,000	3,994,400
5,272,000	5,276,000	3,677,600	5,472,000	5,476,000	3,837,600	5,672,000	5,676,000	3,997,600
5,276,000	5,280,000	3,680,800	5,476,000	5,480,000	3,840,800	5,676,000	5,680,000	4,000,800
5,280,000	5,284,000	3,684,000	5,480,000	5,484,000	3,844,000	5,680,000	5,684,000	4,004,000
5,284,000	5,288,000	3,687,200	5,484,000	5,488,000	3,847,200	5,684,000	5,688,000	4,007,200
5,288,000	5,292,000	3,690,400	5,488,000	5,492,000	3,850,400	5,688,000	5,692,000	4,010,400
5,292,000	5,296,000	3,693,600	5,492,000	5,496,000	3,853,600	5,692,000	5,696,000	4,013,600
5,296,000	5,300,000	3,696,800	5,496,000	5,500,000	3,856,800	5,696,000	5,700,000	4,016,800
5,300,000	5,304,000	3,700,000	5,500,000	5,504,000	3,860,000	5,700,000	5,704,000	4,020,000
5,304,000	5,308,000	3,703,200	5,504,000	5,508,000	3,863,200	5,704,000	5,708,000	4,023,200
5,308,000	5,312,000	3,706,400	5,508,000	5,512,000	3,866,400	5,708,000	5,712,000	4,026,400
5,312,000	5,316,000	3,709,600	5,512,000	5,516,000	3,869,600	5,712,000	5,716,000	4,029,600
5,316,000	5,320,000	3,712,800	5,516,000	5,520,000	3,872,800	5,716,000	5,720,000	4,032,800
5,320,000	5,324,000	3,716,000	5,520,000	5,524,000	3,876,000	5,720,000	5,724,000	4,036,000
5,324,000	5,328,000	3,719,200	5,524,000	5,528,000	3,879,200	5,724,000	5,728,000	4,039,200
5,328,000	5,332,000	3,722,400	5,528,000	5,532,000	3,882,400	5,728,000	5,732,000	4,042,400
5,332,000	5,336,000	3,725,600	5,532,000	5,536,000	3,885,600	5,732,000	5,736,000	4,045,600
5,336,000	5,340,000	3,728,800	5,536,000	5,540,000	3,888,800	5,736,000	5,740,000	4,048,800
5,340,000	5,344,000	3,732,000	5,540,000	5,544,000	3,892,000	5,740,000	5,744,000	4,052,000
5,344,000	5,348,000	3,735,200	5,544,000	5,548,000	3,895,200	5,744,000	5,748,000	4,055,200
5,348,000	5,352,000	3,738,400	5,548,000	5,552,000	3,898,400	5,748,000	5,752,000	4,058,400
5,352,000	5,356,000	3,741,600	5,552,000	5,556,000	3,901,600	5,752,000	5,756,000	4,061,600
5,356,000	5,360,000	3,744,800	5,556,000	5,560,000	3,904,800	5,756,000	5,760,000	4,064,800
5,360,000	5,364,000	3,748,000	5,560,000	5,564,000	3,908,000	5,760,000	5,764,000	4,068,000
5,364,000	5,368,000	3,751,200	5,564,000	5,568,000	3,911,200	5,764,000	5,768,000	4,071,200
5,368,000	5,372,000	3,754,400	5,568,000	5,572,000	3,914,400	5,768,000	5,772,000	4,074,400

(八)

(5,772,000円～6,371,999円)

給与等の金額		給与所得控 除後の給与 等の金額	給与等の金額		給与所得控 除後の給与 等の金額	給与等の金額		給与所得控 除後の給与 等の金額
以	上 未 満		以	上 未 満		以	上 未 満	
円	円	円	円	円	円	円	円	円
5,772,000	5,776,000	4,077,600	5,972,000	5,976,000	4,237,600	6,172,000	6,176,000	4,397,600
5,776,000	5,780,000	4,080,800	5,976,000	5,980,000	4,240,800	6,176,000	6,180,000	4,400,800
5,780,000	5,784,000	4,084,000	5,980,000	5,984,000	4,244,000	6,180,000	6,184,000	4,404,000
5,784,000	5,788,000	4,087,200	5,984,000	5,988,000	4,247,200	6,184,000	6,188,000	4,407,200
5,788,000	5,792,000	4,090,400	5,988,000	5,992,000	4,250,400	6,188,000	6,192,000	4,410,400
5,792,000	5,796,000	4,093,600	5,992,000	5,996,000	4,253,600	6,192,000	6,196,000	4,413,600
5,796,000	5,800,000	4,096,800	5,996,000	6,000,000	4,256,800	6,196,000	6,200,000	4,416,800
5,800,000	5,804,000	4,100,000	6,000,000	6,004,000	4,260,000	6,200,000	6,204,000	4,420,000
5,804,000	5,808,000	4,103,200	6,004,000	6,008,000	4,263,200	6,204,000	6,208,000	4,423,200
5,808,000	5,812,000	4,106,400	6,008,000	6,012,000	4,266,400	6,208,000	6,212,000	4,426,400
5,812,000	5,816,000	4,109,600	6,012,000	6,016,000	4,269,600	6,212,000	6,216,000	4,429,600
5,816,000	5,820,000	4,112,800	6,016,000	6,020,000	4,272,800	6,216,000	6,220,000	4,432,800
5,820,000	5,824,000	4,116,000	6,020,000	6,024,000	4,276,000	6,220,000	6,224,000	4,436,000
5,824,000	5,828,000	4,119,200	6,024,000	6,028,000	4,279,200	6,224,000	6,228,000	4,439,200
5,828,000	5,832,000	4,122,400	6,028,000	6,032,000	4,282,400	6,228,000	6,232,000	4,442,400
5,832,000	5,836,000	4,125,600	6,032,000	6,036,000	4,285,600	6,232,000	6,236,000	4,445,600
5,836,000	5,840,000	4,128,800	6,036,000	6,040,000	4,288,800	6,236,000	6,240,000	4,448,800
5,840,000	5,844,000	4,132,000	6,040,000	6,044,000	4,292,000	6,240,000	6,244,000	4,452,000
5,844,000	5,848,000	4,135,200	6,044,000	6,048,000	4,295,200	6,244,000	6,248,000	4,455,200
5,848,000	5,852,000	4,138,400	6,048,000	6,052,000	4,298,400	6,248,000	6,252,000	4,458,400
5,852,000	5,856,000	4,141,600	6,052,000	6,056,000	4,301,600	6,252,000	6,256,000	4,461,600
5,856,000	5,860,000	4,144,800	6,056,000	6,060,000	4,304,800	6,256,000	6,260,000	4,464,800
5,860,000	5,864,000	4,148,000	6,060,000	6,064,000	4,308,000	6,260,000	6,264,000	4,468,000
5,864,000	5,868,000	4,151,200	6,064,000	6,068,000	4,311,200	6,264,000	6,268,000	4,471,200
5,868,000	5,872,000	4,154,400	6,068,000	6,072,000	4,314,400	6,268,000	6,272,000	4,474,400
5,872,000	5,876,000	4,157,600	6,072,000	6,076,000	4,317,600	6,272,000	6,276,000	4,477,600
5,876,000	5,880,000	4,160,800	6,076,000	6,080,000	4,320,800	6,276,000	6,280,000	4,480,800
5,880,000	5,884,000	4,164,000	6,080,000	6,084,000	4,324,000	6,280,000	6,284,000	4,484,000
5,884,000	5,888,000	4,167,200	6,084,000	6,088,000	4,327,200	6,284,000	6,288,000	4,487,200
5,888,000	5,892,000	4,170,400	6,088,000	6,092,000	4,330,400	6,288,000	6,292,000	4,490,400
5,892,000	5,896,000	4,173,600	6,092,000	6,096,000	4,333,600	6,292,000	6,296,000	4,493,600
5,896,000	5,900,000	4,176,800	6,096,000	6,100,000	4,336,800	6,296,000	6,300,000	4,496,800
5,900,000	5,904,000	4,180,000	6,100,000	6,104,000	4,340,000	6,300,000	6,304,000	4,500,000
5,904,000	5,908,000	4,183,200	6,104,000	6,108,000	4,343,200	6,304,000	6,308,000	4,503,200
5,908,000	5,912,000	4,186,400	6,108,000	6,112,000	4,346,400	6,308,000	6,312,000	4,506,400
5,912,000	5,916,000	4,189,600	6,112,000	6,116,000	4,349,600	6,312,000	6,316,000	4,509,600
5,916,000	5,920,000	4,192,800	6,116,000	6,120,000	4,352,800	6,316,000	6,320,000	4,512,800
5,920,000	5,924,000	4,196,000	6,120,000	6,124,000	4,356,000	6,320,000	6,324,000	4,516,000
5,924,000	5,928,000	4,199,200	6,124,000	6,128,000	4,359,200	6,324,000	6,328,000	4,519,200
5,928,000	5,932,000	4,202,400	6,128,000	6,132,000	4,362,400	6,328,000	6,332,000	4,522,400
5,932,000	5,936,000	4,205,600	6,132,000	6,136,000	4,365,600	6,332,000	6,336,000	4,525,600
5,936,000	5,940,000	4,208,800	6,136,000	6,140,000	4,368,800	6,336,000	6,340,000	4,528,800
5,940,000	5,944,000	4,212,000	6,140,000	6,144,000	4,372,000	6,340,000	6,344,000	4,532,000
5,944,000	5,948,000	4,215,200	6,144,000	6,148,000	4,375,200	6,344,000	6,348,000	4,535,200
5,948,000	5,952,000	4,218,400	6,148,000	6,152,000	4,378,400	6,348,000	6,352,000	4,538,400
5,952,000	5,956,000	4,221,600	6,152,000	6,156,000	4,381,600	6,352,000	6,356,000	4,541,600
5,956,000	5,960,000	4,224,800	6,156,000	6,160,000	4,384,800	6,356,000	6,360,000	4,544,800
5,960,000	5,964,000	4,228,000	6,160,000	6,164,000	4,388,000	6,360,000	6,364,000	4,548,000
5,964,000	5,968,000	4,231,200	6,164,000	6,168,000	4,391,200	6,364,000	6,368,000	4,551,200
5,968,000	5,972,000	4,234,400	6,168,000	6,172,000	4,394,400	6,368,000	6,372,000	4,554,400

(九)

(6,372,000円～20,000,000円)

給与等の金額		給与所得控除後の給与等の金額	給与等の金額		給与所得控除後の給与等の金額	給与等の金額		給与所得控除後の給与等の金額	
以上	未満		以上	未満		以上	未満		
円 6,372,000	円 6,376,000	円 4,557,600	円 6,492,000	円 6,496,000	円 4,653,600	円 6,600,000	円 10,000,000	給与等の金額に90%を乗じて算出した金額から1,200,000円を控除した金額	
6,376,000	6,380,000	4,560,800	6,496,000	6,500,000	4,656,800				
6,380,000	6,384,000	4,564,000	6,500,000	6,504,000	4,660,000				
6,384,000	6,388,000	4,567,200	6,504,000	6,508,000	4,663,200				
6,388,000	6,392,000	4,570,400	6,508,000	6,512,000	4,666,400				
6,392,000	6,396,000	4,573,600	6,512,000	6,516,000	4,669,600				
6,396,000	6,400,000	4,576,800	6,516,000	6,520,000	4,672,800				
6,400,000	6,404,000	4,580,000	6,520,000	6,524,000	4,676,000				
6,404,000	6,408,000	4,583,200	6,524,000	6,528,000	4,679,200				
6,408,000	6,412,000	4,586,400	6,528,000	6,532,000	4,682,400				
6,412,000	6,416,000	4,589,600	6,532,000	6,536,000	4,685,600	10,000,000	20,000,000		給与等の金額から2,200,000円を控除した金額
6,416,000	6,420,000	4,592,800	6,536,000	6,540,000	4,688,800				
6,420,000	6,424,000	4,596,000	6,540,000	6,544,000	4,692,000				
6,424,000	6,428,000	4,599,200	6,544,000	6,548,000	4,695,200				
6,428,000	6,432,000	4,602,400	6,548,000	6,552,000	4,698,400				
6,432,000	6,436,000	4,605,600	6,552,000	6,556,000	4,701,600	20,000,000円	17,800,000円		
6,436,000	6,440,000	4,608,800	6,556,000	6,560,000	4,704,800				
6,440,000	6,444,000	4,612,000	6,560,000	6,564,000	4,708,000				
6,444,000	6,448,000	4,615,200	6,564,000	6,568,000	4,711,200				
6,448,000	6,452,000	4,618,400	6,568,000	6,572,000	4,714,400				
6,452,000	6,456,000	4,621,600	6,572,000	6,576,000	4,717,600				
6,456,000	6,460,000	4,624,800	6,576,000	6,580,000	4,720,800				
6,460,000	6,464,000	4,628,000	6,580,000	6,584,000	4,724,000				
6,464,000	6,468,000	4,631,200	6,584,000	6,588,000	4,727,200				
6,468,000	6,472,000	4,634,400	6,588,000	6,592,000	4,730,400				
6,472,000	6,476,000	4,637,600	6,592,000	6,596,000	4,733,600				
6,476,000	6,480,000	4,640,800	6,596,000	6,600,000	4,736,800				
6,480,000	6,484,000	4,644,000							
6,484,000	6,488,000	4,647,200							
6,488,000	6,492,000	4,650,400							

(備考) 給与所得控除後の給与等の金額を求めるには、その年中の給与等の金額に応じ、まず、この表の「給与等の金額」欄の該当する行を求め、次にその行の「給与所得控除後の給与等の金額」欄に記載されている金額を求めます。この金額が、その給与等の金額についての給与所得控除後の給与等の金額です。この場合において、給与等の金額が6,600,000円以上の人の給与所得控除後の給与等の金額に1円未満の端数があるときは、これを切り捨てた額をもってその求める給与所得控除後の給与等の金額とします。

生命保険料の控除額の計算式

●新生命保険料・介護医療保険料・新個人年金保険料の場合

支払った保険料の金額	控除額
20,000円以下	支払った保険料の全額
20,001円～40,000円	(支払った保険料の金額の合計額)×1/2+10,000円
40,001円～80,000円	(支払った保険料の金額の合計額)×1/4+20,000円
80,001円以上	一律に40,000円

●旧生命保険料・旧個人年金保険料の場合

支払った保険料の金額	控除額
25,000円以下	支払った保険料の全額
25,001円～50,000円	(支払った保険料の金額の合計額)×1/2+12,500円
50,001円～100,000円	(支払った保険料の金額の合計額)×1/4+25,000円
100,001円以上	一律に50,000円

地震保険料の控除額の計算式

区分	支払った保険料の金額	控除額
①支払った保険料が地震保険料のみの場合	50,000円以下	支払った保険料の全額
	50,001円以上	一律に50,000円
②支払った保険料が旧長期損害保険料のみの場合	10,000円以下	支払った保険料の全額
	10,001円～20,000円	(支払った保険料の金額の合計額)×1/2+5,000円
	20,001円以上	一律に15,000円
③支払った保険料が地震保険料と旧長期損害保険料の両方である場合	地震保険料と旧長期損害保険料についてそれぞれ上記①②により求めた金額の合計額が50,000円以下	その合計額の全額
	地震保険料と旧長期損害保険料についてそれぞれ上記①②により求めた金額の合計額が50,001円以上	一律に50,000円

(※) 控除額の計算結果に1円未満の端数があるときは、端数を切り上げる。

配偶者控除及び配偶者特別控除額

		給与所得者の合計所得金額 (給与所得だけの場合の給与所得者の給与等の収入金額)			【参考】 配偶者の収入が給与所得だけの場合の配偶者の給与等の収入金額
		900万円以下 (1,120万円以下)	900万円超 950万円以下 (1,120万円超 1,170万円以下)	950万円超 1,000万円以下 (1,170万円超 1,220万円以下)	
配偶者控除	配偶者の合計所得金額 38万円以下	38万円	26万円	13万円	1,030,000円以下
	老人控除対象配偶者	48万円	32万円	16万円	
配偶者特別控除	配偶者の合計所得金額 38万円超 85万円以下	38万円	26万円	13万円	1,030,000円超 1,500,000円以下
	85万円超 90万円以下	36万円	24万円	12万円	1,500,000円超 1,550,000円以下
	90万円超 95万円以下	31万円	21万円	11万円	1,550,000円超 1,600,000円以下
	95万円超 100万円以下	26万円	18万円	9万円	1,600,000円超 1,667,999円以下
	100万円超 105万円以下	21万円	14万円	7万円	1,667,999円超 1,751,999円以下
	105万円超 110万円以下	16万円	11万円	6万円	1,751,999円超 1,831,999円以下
	110万円超 115万円以下	11万円	8万円	4万円	1,831,999円超 1,903,999円以下
	115万円超 120万円以下	6万円	4万円	2万円	1,903,999円超 1,971,999円以下
	120万円超 123万円以下	3万円	2万円	1万円	1,971,999円超 2,015,999円以下
	123万円超	0円	0円	0円	2,015,999円超

(注) 給与所得者の合計所得金額が1,000万円を超える場合には、配偶者控除及び配偶者特別控除の適用を受けることができません。

年末調整のための算出所得税額の速算表

課税給与所得金額 (A)	税率 (B)	控除額 (C)	税額 = (A) × (B) - (C)
1,950,000円以下	5%	—	(A) × 5%
1,950,000円超 3,300,000円 //	10%	97,500円	(A) × 10% - 97,500円
3,300,000円 // 6,950,000円 //	20%	427,500円	(A) × 20% - 427,500円
6,950,000円 // 9,000,000円 //	23%	636,000円	(A) × 23% - 636,000円
9,000,000円 // 17,420,000円 //	33%	1,536,000円	(A) × 33% - 1,536,000円

(注) 1 課税給与所得金額に1,000円未満の端数があるときは、これを切り捨てます。
2 課税給与所得金額が17,420,000円を超える場合は、年末調整の対象となりません。

扶養控除等の種類と控除額

控除の種類		控除額	
基礎控除		380,000円	
配偶者控除	一般の控除対象配偶者	最高380,000円（※）	
	老人控除対象配偶者	最高480,000円（※）	
配偶者特別控除		最高380,000円（※）	
扶養控除	一般の控除対象扶養親族	380,000円	
	特定扶養親族	630,000円	
	老人扶養親族	同居老親等以外の者	480,000円
		同居老親等	580,000円
障害者控除	一般の障害者	270,000円	
	特別障害者	400,000円	
	同居特別障害者	750,000円	
寡婦控除	一般の寡婦	270,000円	
	特別の寡婦	350,000円	
寡夫控除		270,000円	
勤労学生控除		270,000円	

（※）P23 配偶者控除及び配偶者特別控除額の区分に応じた金額が控除されます。

扶養控除額、基礎控除額及び障害者等の控除額の合計額の早見表

①控除対象扶養親族の数に応じた控除額			
人数	控除額	人数	控除額
なし	380,000 円	4 人	1, 900,000 円
1 人	760,000	5 人	2, 280,000
2 人	1,140,000	6 人	2, 660,000
3 人	1,520,000	7 人以上	6 人を超える1人につき 380,000 円を2,660,000 円に加えた金額
② 障害者等が いる場合 の控除額 の加算額	イ 同居特別障害者に当たる人がいる場合		1人につき 750,000 円
	ロ 同居特別障害者以外の特別障害者に当たる（人がいる）場合		1人につき 400,000 円
	ハ 一般の障害者、一般の寡婦、寡夫又は勤労学生に当たる（人がいる）場合	左の一に該当 するとき 各	270,000 円
	ニ 所得者本人が特別の寡婦に当たる場合		350,000 円
	ホ 同居老親等に当たる人がいる場合		1人につき 200,000 円
	ヘ 特定扶養親族に当たる人がいる場合		1人につき 250,000 円
	ト 同居老親等以外の老人扶養親族に当たる人がいる場合		1人につき 100,000 円

◎ 控除額の合計額は、「①」欄及び「②」欄により求めた金額の合計額となります（この合計額を、源泉徴収簿の「年末調整」欄の「扶養控除額、基礎控除額及び障害者等の控除額の合計額⑬」欄に記載します。）。

◎ 「①」欄の控除対象扶養親族の数には、控除対象配偶者の数は含みません。

◎ 同一生計配偶者に係る障害者控除は、「②」欄に含めて計算します。

◎ 配偶者控除額及び配偶者特別控除額については、「平成30年分 給与所得者の配偶者控除等申告書」により求め、源泉徴収簿の「年末調整」欄の「配偶者（特別）控除額⑭」欄に記載します。

(注) 1 「①」欄の控除額には、基礎控除額 380,000 円が含まれています。

2 「②」欄のイからトまでの控除額は次のようになっています。

- (1) 「イ」欄の 750,000 円・・・障害者控除額（同居特別障害者）の 750,000 円
- (2) 「ロ」欄の 400,000 円・・・障害者控除額（特別障害者）の 400,000 円
- (3) 「ハ」欄の 270,000 円・・・障害者控除額（一般の障害者）、寡婦控除額（一般の寡婦）
若しくは寡夫控除額又は勤労学生控除額の 270,000 円
- (4) 「ニ」欄の 350,000 円・・・寡婦控除額（特別の寡婦）の 350,000 円
- (5) 「ホ」欄の 200,000 円・・・控除対象扶養親族が同居老親等に該当する場合の扶養控除額の割増額 200,000 円（580,000 円－380,000 円）
- (6) 「ヘ」欄の 250,000 円・・・控除対象扶養親族が特定扶養親族に該当する場合の扶養控除額の割増額 250,000 円（630,000 円－380,000 円）
- (7) 「ト」欄の 100,000 円・・・控除対象扶養親族が同居老親等以外の老人扶養親族に該当する場合の扶養控除額の割増額 100,000 円（480,000 円－380,000 円）

本書に記載した内容に関する法改正情報については、一般社団法人実務能力開発支援協会のホームページに記載します。

<https://jitsumu-up.jp/>

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