

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5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。

令和5年3月分（4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：令和5年3月分～ 適用
- ・厚生年金保険料率：平成29年9月分～ 適用
- ・介護保険料率：令和5年3月分～ 適用
- ・子ども・子育て拠出金率：令和2年4月分～ 適用

(東京都)

(単位：円)

| 標準報酬 | | 報酬月額 | 全国健康保険協会管掌健康保険料 | | | | 厚生年金保険料 (厚生年金基金加入員を除く) | | |
|---------|-----------|-----------|---------------------|-----------|--------------------|-----------|------------------------|------------|-----------|
| | | | 介護保険第2号被保険者に該当しない場合 | | 介護保険第2号被保険者に該当する場合 | | 一般、坑内員・船員 | | |
| 等級 | 月額 | | 10.00% | | 11.82% | | 18.300%※ | | |
| | | | 全額 | 折半額 | 全額 | 折半額 | 全額 | 折半額 | |
| | | 円以上 | 円未満 | | | | | | |
| 1 | 58,000 | ～ | 63,000 | 5,800.0 | 2,900.0 | 6,855.6 | 3,427.8 | | |
| 2 | 68,000 | 63,000 | ～ 73,000 | 6,800.0 | 3,400.0 | 8,037.6 | 4,018.8 | | |
| 3 | 78,000 | 73,000 | ～ 83,000 | 7,800.0 | 3,900.0 | 9,219.6 | 4,609.8 | | |
| 4 (1) | 88,000 | 83,000 | ～ 93,000 | 8,800.0 | 4,400.0 | 10,401.6 | 5,200.8 | 16,104.00 | 8,052.00 |
| 5 (2) | 98,000 | 93,000 | ～ 101,000 | 9,800.0 | 4,900.0 | 11,583.6 | 5,791.8 | 17,934.00 | 8,967.00 |
| 6 (3) | 104,000 | 101,000 | ～ 107,000 | 10,400.0 | 5,200.0 | 12,292.8 | 6,146.4 | 19,032.00 | 9,516.00 |
| 7 (4) | 110,000 | 107,000 | ～ 114,000 | 11,000.0 | 5,500.0 | 13,002.0 | 6,501.0 | 20,130.00 | 10,065.00 |
| 8 (5) | 118,000 | 114,000 | ～ 122,000 | 11,800.0 | 5,900.0 | 13,947.6 | 6,973.8 | 21,594.00 | 10,797.00 |
| 9 (6) | 126,000 | 122,000 | ～ 130,000 | 12,600.0 | 6,300.0 | 14,893.2 | 7,446.6 | 23,058.00 | 11,529.00 |
| 10 (7) | 134,000 | 130,000 | ～ 138,000 | 13,400.0 | 6,700.0 | 15,838.8 | 7,919.4 | 24,522.00 | 12,261.00 |
| 11 (8) | 142,000 | 138,000 | ～ 146,000 | 14,200.0 | 7,100.0 | 16,784.4 | 8,392.2 | 25,986.00 | 12,993.00 |
| 12 (9) | 150,000 | 146,000 | ～ 155,000 | 15,000.0 | 7,500.0 | 17,730.0 | 8,865.0 | 27,450.00 | 13,725.00 |
| 13 (10) | 160,000 | 155,000 | ～ 165,000 | 16,000.0 | 8,000.0 | 18,912.0 | 9,456.0 | 29,280.00 | 14,640.00 |
| 14 (11) | 170,000 | 165,000 | ～ 175,000 | 17,000.0 | 8,500.0 | 20,094.0 | 10,047.0 | 31,110.00 | 15,555.00 |
| 15 (12) | 180,000 | 175,000 | ～ 185,000 | 18,000.0 | 9,000.0 | 21,276.0 | 10,638.0 | 32,940.00 | 16,470.00 |
| 16 (13) | 190,000 | 185,000 | ～ 195,000 | 19,000.0 | 9,500.0 | 22,458.0 | 11,229.0 | 34,770.00 | 17,385.00 |
| 17 (14) | 200,000 | 195,000 | ～ 210,000 | 20,000.0 | 10,000.0 | 23,640.0 | 11,820.0 | 36,600.00 | 18,300.00 |
| 18 (15) | 220,000 | 210,000 | ～ 230,000 | 22,000.0 | 11,000.0 | 26,004.0 | 13,002.0 | 40,260.00 | 20,130.00 |
| 19 (16) | 240,000 | 230,000 | ～ 250,000 | 24,000.0 | 12,000.0 | 28,368.0 | 14,184.0 | 43,920.00 | 21,960.00 |
| 20 (17) | 260,000 | 250,000 | ～ 270,000 | 26,000.0 | 13,000.0 | 30,732.0 | 15,366.0 | 47,580.00 | 23,790.00 |
| 21 (18) | 280,000 | 270,000 | ～ 290,000 | 28,000.0 | 14,000.0 | 33,096.0 | 16,548.0 | 51,240.00 | 25,620.00 |
| 22 (19) | 300,000 | 290,000 | ～ 310,000 | 30,000.0 | 15,000.0 | 35,460.0 | 17,730.0 | 54,900.00 | 27,450.00 |
| 23 (20) | 320,000 | 310,000 | ～ 330,000 | 32,000.0 | 16,000.0 | 37,824.0 | 18,912.0 | 58,560.00 | 29,280.00 |
| 24 (21) | 340,000 | 330,000 | ～ 350,000 | 34,000.0 | 17,000.0 | 40,188.0 | 20,094.0 | 62,220.00 | 31,110.00 |
| 25 (22) | 360,000 | 350,000 | ～ 370,000 | 36,000.0 | 18,000.0 | 42,552.0 | 21,276.0 | 65,880.00 | 32,940.00 |
| 26 (23) | 380,000 | 370,000 | ～ 395,000 | 38,000.0 | 19,000.0 | 44,916.0 | 22,458.0 | 69,540.00 | 34,770.00 |
| 27 (24) | 410,000 | 395,000 | ～ 425,000 | 41,000.0 | 20,500.0 | 48,462.0 | 24,231.0 | 75,030.00 | 37,515.00 |
| 28 (25) | 440,000 | 425,000 | ～ 455,000 | 44,000.0 | 22,000.0 | 52,008.0 | 26,004.0 | 80,520.00 | 40,260.00 |
| 29 (26) | 470,000 | 455,000 | ～ 485,000 | 47,000.0 | 23,500.0 | 55,554.0 | 27,777.0 | 86,010.00 | 43,005.00 |
| 30 (27) | 500,000 | 485,000 | ～ 515,000 | 50,000.0 | 25,000.0 | 59,100.0 | 29,550.0 | 91,500.00 | 45,750.00 |
| 31 (28) | 530,000 | 515,000 | ～ 545,000 | 53,000.0 | 26,500.0 | 62,646.0 | 31,323.0 | 96,990.00 | 48,495.00 |
| 32 (29) | 560,000 | 545,000 | ～ 575,000 | 56,000.0 | 28,000.0 | 66,192.0 | 33,096.0 | 102,480.00 | 51,240.00 |
| 33 (30) | 590,000 | 575,000 | ～ 605,000 | 59,000.0 | 29,500.0 | 69,738.0 | 34,869.0 | 107,970.00 | 53,985.00 |
| 34 (31) | 620,000 | 605,000 | ～ 635,000 | 62,000.0 | 31,000.0 | 73,284.0 | 36,642.0 | 113,460.00 | 56,730.00 |
| 35 (32) | 650,000 | 635,000 | ～ 665,000 | 65,000.0 | 32,500.0 | 76,830.0 | 38,415.0 | 118,950.00 | 59,475.00 |
| 36 | 680,000 | 665,000 | ～ 695,000 | 68,000.0 | 34,000.0 | 80,376.0 | 40,188.0 | | |
| 37 | 710,000 | 695,000 | ～ 730,000 | 71,000.0 | 35,500.0 | 83,922.0 | 41,961.0 | | |
| 38 | 750,000 | 730,000 | ～ 770,000 | 75,000.0 | 37,500.0 | 88,650.0 | 44,325.0 | | |
| 39 | 790,000 | 770,000 | ～ 810,000 | 79,000.0 | 39,500.0 | 93,378.0 | 46,689.0 | | |
| 40 | 830,000 | 810,000 | ～ 855,000 | 83,000.0 | 41,500.0 | 98,106.0 | 49,053.0 | | |
| 41 | 880,000 | 855,000 | ～ 905,000 | 88,000.0 | 44,000.0 | 104,016.0 | 52,008.0 | | |
| 42 | 930,000 | 905,000 | ～ 955,000 | 93,000.0 | 46,500.0 | 109,926.0 | 54,963.0 | | |
| 43 | 980,000 | 955,000 | ～ 1,005,000 | 98,000.0 | 49,000.0 | 115,836.0 | 57,918.0 | | |
| 44 | 1,030,000 | 1,005,000 | ～ 1,055,000 | 103,000.0 | 51,500.0 | 121,746.0 | 60,873.0 | | |
| 45 | 1,090,000 | 1,055,000 | ～ 1,115,000 | 109,000.0 | 54,500.0 | 128,838.0 | 64,419.0 | | |
| 46 | 1,150,000 | 1,115,000 | ～ 1,175,000 | 115,000.0 | 57,500.0 | 135,930.0 | 67,965.0 | | |
| 47 | 1,210,000 | 1,175,000 | ～ 1,235,000 | 121,000.0 | 60,500.0 | 143,022.0 | 71,511.0 | | |
| 48 | 1,270,000 | 1,235,000 | ～ 1,295,000 | 127,000.0 | 63,500.0 | 150,114.0 | 75,057.0 | | |
| 49 | 1,330,000 | 1,295,000 | ～ 1,355,000 | 133,000.0 | 66,500.0 | 157,206.0 | 78,603.0 | | |
| 50 | 1,390,000 | 1,355,000 | ～ | 139,000.0 | 69,500.0 | 164,298.0 | 82,149.0 | | |

(雇用保険料率表)

令和5年4月～令和6年3月

| 事業の種類 | 負担者 | ① 労働者負担 (失業等給付・ 育児休業給付の 保険料率のみ) | ② 事業主負担 | | ①+② 雇用保険料率 | |
|-----------------|-----|---------------------------------------------|---------------------------|------------------|---------------|-----------|
| | | | 失業等給付・ 育児休業給付 の保険料率 | 雇用保険二事業 の保険料率 | | |
| 一般の事業 | | 6/1000 | 9.5/1000 | 6/1000 | 3.5/1000 | 15.5/1000 |
| 農林水産 清酒製造の事業 | | 7/1000 | 10.5/1000 | 7/1000 | 3.5/1000 | 17.5/1000 |
| 建設の事業 | | 7/1000 | 11.5/1000 | 7/1000 | 4.5/1000 | 18.5/1000 |

給与所得の源泉徴収税額表(令和5年分)

月 額 表

(一)

(~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 | 49,700 |

(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 | 50,900 |
| 293,000 | 296,000 | 8,140 | 6,520 | 4,910 | 3,290 | 1,670 | 0 | 0 | 0 | 52,100 |
| 296,000 | 299,000 | 8,250 | 6,640 | 5,010 | 3,400 | 1,790 | 160 | 0 | 0 | 52,900 |
| 299,000 | 302,000 | 8,420 | 6,740 | 5,130 | 3,510 | 1,890 | 280 | 0 | 0 | 53,700 |
| 302,000 | 305,000 | 8,670 | 6,860 | 5,250 | 3,630 | 2,010 | 400 | 0 | 0 | 54,500 |
| 305,000 | 308,000 | 8,910 | 6,980 | 5,370 | 3,760 | 2,130 | 520 | 0 | 0 | 55,200 |
| 308,000 | 311,000 | 9,160 | 7,110 | 5,490 | 3,880 | 2,260 | 640 | 0 | 0 | 56,100 |
| 311,000 | 314,000 | 9,400 | 7,230 | 5,620 | 4,000 | 2,380 | 770 | 0 | 0 | 56,900 |
| 314,000 | 317,000 | 9,650 | 7,350 | 5,740 | 4,120 | 2,500 | 890 | 0 | 0 | 57,800 |
| 317,000 | 320,000 | 9,890 | 7,470 | 5,860 | 4,250 | 2,620 | 1,010 | 0 | 0 | 58,800 |
| 320,000 | 323,000 | 10,140 | 7,600 | 5,980 | 4,370 | 2,750 | 1,130 | 0 | 0 | 59,800 |
| 323,000 | 326,000 | 10,380 | 7,720 | 6,110 | 4,490 | 2,870 | 1,260 | 0 | 0 | 60,900 |
| 326,000 | 329,000 | 10,630 | 7,840 | 6,230 | 4,610 | 2,990 | 1,380 | 0 | 0 | 61,900 |
| 329,000 | 332,000 | 10,870 | 7,960 | 6,350 | 4,740 | 3,110 | 1,500 | 0 | 0 | 62,900 |
| 332,000 | 335,000 | 11,120 | 8,090 | 6,470 | 4,860 | 3,240 | 1,620 | 0 | 0 | 63,900 |
| 335,000 | 338,000 | 11,360 | 8,210 | 6,600 | 4,980 | 3,360 | 1,750 | 130 | 0 | 64,900 |
| 338,000 | 341,000 | 11,610 | 8,370 | 6,720 | 5,110 | 3,480 | 1,870 | 260 | 0 | 66,000 |
| 341,000 | 344,000 | 11,850 | 8,620 | 6,840 | 5,230 | 3,600 | 1,990 | 380 | 0 | 67,000 |
| 344,000 | 347,000 | 12,100 | 8,860 | 6,960 | 5,350 | 3,730 | 2,110 | 500 | 0 | 68,000 |
| 347,000 | 350,000 | 12,340 | 9,110 | 7,090 | 5,470 | 3,850 | 2,240 | 620 | 0 | 69,000 |
| 350,000 | 353,000 | 12,590 | 9,350 | 7,210 | 5,600 | 3,970 | 2,360 | 750 | 0 | 70,000 |
| 353,000 | 356,000 | 12,830 | 9,600 | 7,330 | 5,720 | 4,090 | 2,480 | 870 | 0 | 71,100 |
| 356,000 | 359,000 | 13,080 | 9,840 | 7,450 | 5,840 | 4,220 | 2,600 | 990 | 0 | 72,100 |
| 359,000 | 362,000 | 13,320 | 10,090 | 7,580 | 5,960 | 4,340 | 2,730 | 1,110 | 0 | 73,100 |
| 362,000 | 365,000 | 13,570 | 10,330 | 7,700 | 6,090 | 4,460 | 2,850 | 1,240 | 0 | 74,200 |
| 365,000 | 368,000 | 13,810 | 10,580 | 7,820 | 6,210 | 4,580 | 2,970 | 1,360 | 0 | 75,200 |
| 368,000 | 371,000 | 14,060 | 10,820 | 7,940 | 6,330 | 4,710 | 3,090 | 1,480 | 0 | 76,200 |
| 371,000 | 374,000 | 14,300 | 11,070 | 8,070 | 6,450 | 4,830 | 3,220 | 1,600 | 0 | 77,100 |
| 374,000 | 377,000 | 14,550 | 11,310 | 8,190 | 6,580 | 4,950 | 3,340 | 1,730 | 100 | 78,100 |
| 377,000 | 380,000 | 14,790 | 11,560 | 8,320 | 6,700 | 5,070 | 3,460 | 1,850 | 220 | 79,000 |
| 380,000 | 383,000 | 15,040 | 11,800 | 8,570 | 6,820 | 5,200 | 3,580 | 1,970 | 350 | 79,900 |
| 383,000 | 386,000 | 15,280 | 12,050 | 8,810 | 6,940 | 5,320 | 3,710 | 2,090 | 470 | 81,400 |
| 386,000 | 389,000 | 15,530 | 12,290 | 9,060 | 7,070 | 5,440 | 3,830 | 2,220 | 590 | 83,100 |
| 389,000 | 392,000 | 15,770 | 12,540 | 9,300 | 7,190 | 5,560 | 3,950 | 2,340 | 710 | 84,700 |
| 392,000 | 395,000 | 16,020 | 12,780 | 9,550 | 7,310 | 5,690 | 4,070 | 2,460 | 840 | 86,500 |
| 395,000 | 398,000 | 16,260 | 13,030 | 9,790 | 7,430 | 5,810 | 4,200 | 2,580 | 960 | 88,200 |
| 398,000 | 401,000 | 16,510 | 13,270 | 10,040 | 7,560 | 5,930 | 4,320 | 2,710 | 1,080 | 89,800 |
| 401,000 | 404,000 | 16,750 | 13,520 | 10,280 | 7,680 | 6,050 | 4,440 | 2,830 | 1,200 | 91,600 |
| 404,000 | 407,000 | 17,000 | 13,760 | 10,530 | 7,800 | 6,180 | 4,560 | 2,950 | 1,330 | 93,300 |
| 407,000 | 410,000 | 17,240 | 14,010 | 10,770 | 7,920 | 6,300 | 4,690 | 3,070 | 1,450 | 95,000 |
| 410,000 | 413,000 | 17,490 | 14,250 | 11,020 | 8,050 | 6,420 | 4,810 | 3,200 | 1,570 | 96,700 |
| 413,000 | 416,000 | 17,730 | 14,500 | 11,260 | 8,170 | 6,540 | 4,930 | 3,320 | 1,690 | 98,300 |
| 416,000 | 419,000 | 17,980 | 14,740 | 11,510 | 8,290 | 6,670 | 5,050 | 3,440 | 1,820 | 100,100 |
| 419,000 | 422,000 | 18,220 | 14,990 | 11,750 | 8,530 | 6,790 | 5,180 | 3,560 | 1,940 | 101,800 |
| 422,000 | 425,000 | 18,470 | 15,230 | 12,000 | 8,770 | 6,910 | 5,300 | 3,690 | 2,060 | 103,400 |
| 425,000 | 428,000 | 18,710 | 15,480 | 12,240 | 9,020 | 7,030 | 5,420 | 3,810 | 2,180 | 105,200 |
| 428,000 | 431,000 | 18,960 | 15,720 | 12,490 | 9,260 | 7,160 | 5,540 | 3,930 | 2,310 | 106,900 |
| 431,000 | 434,000 | 19,210 | 15,970 | 12,730 | 9,510 | 7,280 | 5,670 | 4,050 | 2,430 | 108,500 |
| 434,000 | 437,000 | 19,450 | 16,210 | 12,980 | 9,750 | 7,400 | 5,790 | 4,180 | 2,550 | 110,300 |
| 437,000 | 440,000 | 19,700 | 16,460 | 13,220 | 10,000 | 7,520 | 5,910 | 4,300 | 2,680 | 112,000 |

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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 | 113,600 |
| 443,000 | 446,000 | 20,580 | 16,950 | 13,710 | 10,490 | 7,770 | 6,160 | 4,540 | 2,920 | 115,400 |
| 446,000 | 449,000 | 21,070 | 17,190 | 13,960 | 10,730 | 7,890 | 6,280 | 4,670 | 3,040 | 117,100 |
| 449,000 | 452,000 | 21,560 | 17,440 | 14,200 | 10,980 | 8,010 | 6,400 | 4,790 | 3,170 | 118,700 |
| 452,000 | 455,000 | 22,050 | 17,680 | 14,450 | 11,220 | 8,140 | 6,520 | 4,910 | 3,290 | 120,500 |
| 455,000 | 458,000 | 22,540 | 17,930 | 14,690 | 11,470 | 8,260 | 6,650 | 5,030 | 3,410 | 122,200 |
| 458,000 | 461,000 | 23,030 | 18,170 | 14,940 | 11,710 | 8,470 | 6,770 | 5,160 | 3,530 | 123,800 |
| 461,000 | 464,000 | 23,520 | 18,420 | 15,180 | 11,960 | 8,720 | 6,890 | 5,280 | 3,660 | 125,600 |
| 464,000 | 467,000 | 24,010 | 18,660 | 15,430 | 12,200 | 8,960 | 7,010 | 5,400 | 3,780 | 127,300 |
| 467,000 | 470,000 | 24,500 | 18,910 | 15,670 | 12,450 | 9,210 | 7,140 | 5,520 | 3,900 | 129,000 |
| 470,000 | 473,000 | 24,990 | 19,150 | 15,920 | 12,690 | 9,450 | 7,260 | 5,650 | 4,020 | 130,700 |
| 473,000 | 476,000 | 25,480 | 19,400 | 16,160 | 12,940 | 9,700 | 7,380 | 5,770 | 4,150 | 132,300 |
| 476,000 | 479,000 | 25,970 | 19,640 | 16,410 | 13,180 | 9,940 | 7,500 | 5,890 | 4,270 | 134,000 |
| 479,000 | 482,000 | 26,460 | 20,000 | 16,650 | 13,430 | 10,190 | 7,630 | 6,010 | 4,390 | 135,600 |
| 482,000 | 485,000 | 26,950 | 20,490 | 16,900 | 13,670 | 10,430 | 7,750 | 6,140 | 4,510 | 137,200 |
| 485,000 | 488,000 | 27,440 | 20,980 | 17,140 | 13,920 | 10,680 | 7,870 | 6,260 | 4,640 | 138,800 |
| 488,000 | 491,000 | 27,930 | 21,470 | 17,390 | 14,160 | 10,920 | 7,990 | 6,380 | 4,760 | 140,400 |
| 491,000 | 494,000 | 28,420 | 21,960 | 17,630 | 14,410 | 11,170 | 8,120 | 6,500 | 4,880 | 142,000 |
| 494,000 | 497,000 | 28,910 | 22,450 | 17,880 | 14,650 | 11,410 | 8,240 | 6,630 | 5,000 | 143,700 |
| 497,000 | 500,000 | 29,400 | 22,940 | 18,120 | 14,900 | 11,660 | 8,420 | 6,750 | 5,130 | 145,200 |
| 500,000 | 503,000 | 29,890 | 23,430 | 18,370 | 15,140 | 11,900 | 8,670 | 6,870 | 5,250 | 146,800 |
| 503,000 | 506,000 | 30,380 | 23,920 | 18,610 | 15,390 | 12,150 | 8,910 | 6,990 | 5,370 | 148,500 |
| 506,000 | 509,000 | 30,880 | 24,410 | 18,860 | 15,630 | 12,390 | 9,160 | 7,120 | 5,490 | 150,100 |
| 509,000 | 512,000 | 31,370 | 24,900 | 19,100 | 15,880 | 12,640 | 9,400 | 7,240 | 5,620 | 151,600 |
| 512,000 | 515,000 | 31,860 | 25,390 | 19,350 | 16,120 | 12,890 | 9,650 | 7,360 | 5,740 | 153,300 |
| 515,000 | 518,000 | 32,350 | 25,880 | 19,590 | 16,370 | 13,130 | 9,890 | 7,480 | 5,860 | 154,900 |
| 518,000 | 521,000 | 32,840 | 26,370 | 19,900 | 16,610 | 13,380 | 10,140 | 7,610 | 5,980 | 156,500 |
| 521,000 | 524,000 | 33,330 | 26,860 | 20,390 | 16,860 | 13,620 | 10,380 | 7,730 | 6,110 | 158,100 |
| 524,000 | 527,000 | 33,820 | 27,350 | 20,880 | 17,100 | 13,870 | 10,630 | 7,850 | 6,230 | 159,600 |
| 527,000 | 530,000 | 34,310 | 27,840 | 21,370 | 17,350 | 14,110 | 10,870 | 7,970 | 6,350 | 161,000 |
| 530,000 | 533,000 | 34,800 | 28,330 | 21,860 | 17,590 | 14,360 | 11,120 | 8,100 | 6,470 | 162,500 |
| 533,000 | 536,000 | 35,290 | 28,820 | 22,350 | 17,840 | 14,600 | 11,360 | 8,220 | 6,600 | 164,000 |
| 536,000 | 539,000 | 35,780 | 29,310 | 22,840 | 18,080 | 14,850 | 11,610 | 8,380 | 6,720 | 165,400 |
| 539,000 | 542,000 | 36,270 | 29,800 | 23,330 | 18,330 | 15,090 | 11,850 | 8,630 | 6,840 | 166,900 |
| 542,000 | 545,000 | 36,760 | 30,290 | 23,820 | 18,570 | 15,340 | 12,100 | 8,870 | 6,960 | 168,400 |
| 545,000 | 548,000 | 37,250 | 30,780 | 24,310 | 18,820 | 15,580 | 12,340 | 9,120 | 7,090 | 169,900 |
| 548,000 | 551,000 | 37,740 | 31,270 | 24,800 | 19,060 | 15,830 | 12,590 | 9,360 | 7,210 | 171,300 |
| 551,000 | 554,000 | 38,280 | 31,810 | 25,340 | 19,330 | 16,100 | 12,860 | 9,630 | 7,350 | 172,800 |
| 554,000 | 557,000 | 38,830 | 32,370 | 25,890 | 19,600 | 16,380 | 13,140 | 9,900 | 7,480 | 174,300 |
| 557,000 | 560,000 | 39,380 | 32,920 | 26,440 | 19,980 | 16,650 | 13,420 | 10,180 | 7,630 | 175,700 |
| 560,000 | 563,000 | 39,930 | 33,470 | 27,000 | 20,530 | 16,930 | 13,690 | 10,460 | 7,760 | 177,200 |
| 563,000 | 566,000 | 40,480 | 34,020 | 27,550 | 21,080 | 17,200 | 13,970 | 10,730 | 7,900 | 178,700 |
| 566,000 | 569,000 | 41,030 | 34,570 | 28,100 | 21,630 | 17,480 | 14,240 | 11,010 | 8,040 | 180,100 |
| 569,000 | 572,000 | 41,590 | 35,120 | 28,650 | 22,190 | 17,760 | 14,520 | 11,280 | 8,180 | 181,600 |
| 572,000 | 575,000 | 42,140 | 35,670 | 29,200 | 22,740 | 18,030 | 14,790 | 11,560 | 8,330 | 183,100 |
| 575,000 | 578,000 | 42,690 | 36,230 | 29,750 | 23,290 | 18,310 | 15,070 | 11,830 | 8,610 | 184,600 |
| 578,000 | 581,000 | 43,240 | 36,780 | 30,300 | 23,840 | 18,580 | 15,350 | 12,110 | 8,880 | 186,000 |
| 581,000 | 584,000 | 43,790 | 37,330 | 30,850 | 24,390 | 18,860 | 15,620 | 12,380 | 9,160 | 187,500 |
| 584,000 | 587,000 | 44,340 | 37,880 | 31,410 | 24,940 | 19,130 | 15,900 | 12,660 | 9,430 | 189,000 |
| 587,000 | 590,000 | 44,890 | 38,430 | 31,960 | 25,490 | 19,410 | 16,170 | 12,940 | 9,710 | 190,400 |

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(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 | 191,900 |
| 593,000 | 596,000 | 46,000 | 39,530 | 33,060 | 26,600 | 20,130 | 16,720 | 13,490 | 10,260 | 193,400 |
| 596,000 | 599,000 | 46,550 | 40,080 | 33,610 | 27,150 | 20,690 | 17,000 | 13,760 | 10,540 | 194,800 |
| 599,000 | 602,000 | 47,100 | 40,640 | 34,160 | 27,700 | 21,240 | 17,280 | 14,040 | 10,810 | 196,300 |
| 602,000 | 605,000 | 47,650 | 41,190 | 34,710 | 28,250 | 21,790 | 17,550 | 14,310 | 11,090 | 197,800 |
| 605,000 | 608,000 | 48,200 | 41,740 | 35,270 | 28,800 | 22,340 | 17,830 | 14,590 | 11,360 | 199,300 |
| 608,000 | 611,000 | 48,750 | 42,290 | 35,820 | 29,350 | 22,890 | 18,100 | 14,870 | 11,640 | 200,700 |
| 611,000 | 614,000 | 49,300 | 42,840 | 36,370 | 29,910 | 23,440 | 18,380 | 15,140 | 11,920 | 202,200 |
| 614,000 | 617,000 | 49,860 | 43,390 | 36,920 | 30,460 | 23,990 | 18,650 | 15,420 | 12,190 | 203,700 |
| 617,000 | 620,000 | 50,410 | 43,940 | 37,470 | 31,010 | 24,540 | 18,930 | 15,690 | 12,470 | 205,100 |
| 620,000 | 623,000 | 50,960 | 44,500 | 38,020 | 31,560 | 25,100 | 19,210 | 15,970 | 12,740 | 206,700 |
| 623,000 | 626,000 | 51,510 | 45,050 | 38,570 | 32,110 | 25,650 | 19,480 | 16,240 | 13,020 | 208,100 |
| 626,000 | 629,000 | 52,060 | 45,600 | 39,120 | 32,660 | 26,200 | 19,760 | 16,520 | 13,290 | 209,500 |
| 629,000 | 632,000 | 52,610 | 46,150 | 39,680 | 33,210 | 26,750 | 20,280 | 16,800 | 13,570 | 211,000 |
| 632,000 | 635,000 | 53,160 | 46,700 | 40,230 | 33,760 | 27,300 | 20,830 | 17,070 | 13,840 | 212,500 |
| 635,000 | 638,000 | 53,710 | 47,250 | 40,780 | 34,320 | 27,850 | 21,380 | 17,350 | 14,120 | 214,000 |
| 638,000 | 641,000 | 54,270 | 47,800 | 41,330 | 34,870 | 28,400 | 21,930 | 17,620 | 14,400 | 214,900 |
| 641,000 | 644,000 | 54,820 | 48,350 | 41,880 | 35,420 | 28,960 | 22,480 | 17,900 | 14,670 | 215,900 |
| 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 | 230,400 |
| 686,000 | 689,000 | 63,090 | 56,620 | 50,150 | 43,690 | 37,230 | 30,750 | 24,290 | 18,810 | 232,100 |
| 689,000 | 692,000 | 63,640 | 57,180 | 50,700 | 44,240 | 37,780 | 31,300 | 24,840 | 19,080 | 233,600 |
| 692,000 | 695,000 | 64,190 | 57,730 | 51,250 | 44,790 | 38,330 | 31,860 | 25,390 | 19,360 | 235,100 |
| 695,000 | 698,000 | 64,740 | 58,280 | 51,810 | 45,340 | 38,880 | 32,410 | 25,940 | 19,630 | 236,700 |
| 698,000 | 701,000 | 65,290 | 58,830 | 52,360 | 45,890 | 39,430 | 32,960 | 26,490 | 20,030 | 238,200 |
| 701,000 | 704,000 | 65,840 | 59,380 | 52,910 | 46,450 | 39,980 | 33,510 | 27,050 | 20,580 | 239,700 |
| 704,000 | 707,000 | 66,400 | 59,930 | 53,460 | 47,000 | 40,530 | 34,060 | 27,600 | 21,130 | 241,300 |
| 707,000 | 710,000 | 66,960 | 60,480 | 54,020 | 47,550 | 41,090 | 34,620 | 28,150 | 21,690 | 242,900 |
| 710,000 | 713,000 | 67,570 | 61,100 | 54,630 | 48,160 | 41,700 | 35,230 | 28,760 | 22,300 | 244,400 |
| 713,000 | 716,000 | 68,180 | 61,710 | 55,250 | 48,770 | 42,310 | 35,850 | 29,370 | 22,910 | 246,000 |
| 716,000 | 719,000 | 68,790 | 62,320 | 55,860 | 49,390 | 42,920 | 36,460 | 29,990 | 23,520 | 247,500 |
| 719,000 | 722,000 | 69,410 | 62,930 | 56,470 | 50,000 | 43,540 | 37,070 | 30,600 | 24,140 | 249,000 |
| 722,000 | 725,000 | 70,020 | 63,550 | 57,080 | 50,610 | 44,150 | 37,690 | 31,210 | 24,750 | 250,600 |
| 725,000 | 728,000 | 70,630 | 64,160 | 57,700 | 51,220 | 44,760 | 38,300 | 31,820 | 25,360 | 252,200 |
| 728,000 | 731,000 | 71,250 | 64,770 | 58,310 | 51,840 | 45,370 | 38,910 | 32,440 | 25,970 | 253,700 |
| 731,000 | 734,000 | 71,860 | 65,380 | 58,920 | 52,450 | 45,990 | 39,520 | 33,050 | 26,590 | 255,300 |
| 734,000 | 737,000 | 72,470 | 66,000 | 59,530 | 53,060 | 46,600 | 40,140 | 33,660 | 27,200 | 256,800 |
| 737,000 | 740,000 | 73,080 | 66,610 | 60,150 | 53,670 | 47,210 | 40,750 | 34,270 | 27,810 | 258,300 |

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(740,000円～3,499,999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 | |
| 740,000円 | | 73,390 | 66,920 | 60,450 | 53,980 | 47,520 | 41,050 | 34,580 | 28,120 | 259,800 |
| 740,000円を超え 780,000円に満たない金額 | | 740,000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740,000円を超える金額の20.42%に相当する金額を加算した金額 | | | | | | | 259,800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740,000円を超える金額の40.84%に相当する金額を加算した金額 | |
| 780,000円 | | 81,560 | 75,090 | 68,620 | 62,150 | 55,690 | 49,220 | 42,750 | | 36,290 |
| 780,000円を超え 950,000円に満たない金額 | | 780,000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780,000円を超える金額の23.483%に相当する金額を加算した金額 | | | | | | | 651,900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1,700,000円を超える金額の45.945%に相当する金額を加算した金額 | |
| 950,000円 | | 121,480 | 115,010 | 108,540 | 102,070 | 95,610 | 89,140 | 82,670 | | 76,210 |
| 950,000円を超え 1,700,000円に満たない金額 | | 950,000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950,000円を超える金額の33.693%に相当する金額を加算した金額 | | | | | | | 651,900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1,700,000円を超える金額の45.945%に相当する金額を加算した金額 | |
| 1,700,000円 | | 374,180 | 367,710 | 361,240 | 354,770 | 348,310 | 341,840 | 335,370 | | 328,910 |
| 1,700,000円を超え 2,170,000円に満たない金額 | | 1,700,000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1,700,000円を超える金額の40.84%に相当する金額を加算した金額 | | | | | | | 651,900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1,700,000円を超える金額の45.945%に相当する金額を加算した金額 | |
| 2,170,000円 | | 571,570 | 565,090 | 558,630 | 552,160 | 545,690 | 539,230 | 532,760 | | 526,290 |
| 2,170,000円を超え 2,210,000円に満たない金額 | | 2,170,000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2,170,000円を超える金額の40.84%に相当する金額を加算した金額 | | | | | | | 651,900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1,700,000円を超える金額の45.945%に相当する金額を加算した金額 | |
| 2,210,000円 | | 593,340 | 586,870 | 580,410 | 573,930 | 567,470 | 561,010 | 554,540 | | 548,070 |
| 2,210,000円を超え 2,250,000円に満たない金額 | | 2,210,000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2,210,000円を超える金額の40.84%に相当する金額を加算した金額 | | | | | | | 651,900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1,700,000円を超える金額の45.945%に相当する金額を加算した金額 | |
| 2,250,000円 | | 615,120 | 608,650 | 602,190 | 595,710 | 589,250 | 582,790 | 576,310 | | 569,850 |
| 2,250,000円を超え 3,500,000円に満たない金額 | | 2,250,000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2,250,000円を超える金額の40.84%に相当する金額を加算した金額 | | | | | | | 651,900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1,700,000円を超える金額の45.945%に相当する金額を加算した金額 | |
| | | | | | | | | | | |

(七)

(～3,500,000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 |
| 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 |
| | 3,500,000円 | 1,125,620 | 1,119,150 | 1,112,690 | 1,106,210 | 1,099,750 | 1,093,290 | 1,086,810 | 1,080,350 | 651,900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1,700,000円を超える金額の45.945%に相当する金額を加算した金額 |
| 3,500,000円を超える金額 | | 3,500,000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3,500,000円を超える金額の45.945%に相当する金額を加算した金額 | | | | | | | | 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 |
| 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（令和5年分）

| 賞与の金額に 乗すべき率 | 甲 | | | | | | | |
|-----------------|-------------------|-------|------------|-------|------------|-------|------------|-------|
| | 扶 養 親 族 | | | | | | | |
| | 0 人 | | 1 人 | | 2 人 | | 3 人 | |
| | 前 月 の 社 会 保 険 料 等 | | | | | | | |
| | 以上 | 未満 | 以上 | 未満 | 以上 | 未満 | 以上 | 未満 |
| 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | |
| 0.000 | 68千円未満 | | 94千円未満 | | 133千円未満 | | 171千円未満 | |
| 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 | 510 |
| 16.336 | 426 | 520 | 455 | 520 | 484 | 520 | 510 | 544 |
| 18.378 | 520 | 601 | 520 | 617 | 520 | 632 | 544 | 647 |
| 20.420 | 601 | 678 | 617 | 699 | 632 | 721 | 647 | 745 |
| 22.462 | 678 | 708 | 699 | 733 | 721 | 757 | 745 | 782 |
| 24.504 | 708 | 745 | 733 | 771 | 757 | 797 | 782 | 823 |
| 26.546 | 745 | 788 | 771 | 814 | 797 | 841 | 823 | 868 |
| 28.588 | 788 | 846 | 814 | 874 | 841 | 902 | 868 | 931 |
| 30.630 | 846 | 914 | 874 | 944 | 902 | 975 | 931 | 1,005 |
| 32.672 | 914 | 1,312 | 944 | 1,336 | 975 | 1,360 | 1,005 | 1,385 |
| 35.735 | 1,312 | 1,521 | 1,336 | 1,526 | 1,360 | 1,526 | 1,385 | 1,538 |
| 38.798 | 1,521 | 2,621 | 1,526 | 2,645 | 1,526 | 2,669 | 1,538 | 2,693 |
| 41.861 | 2,621 | 3,495 | 2,645 | 3,527 | 2,669 | 3,559 | 2,693 | 3,590 |
| 45.945 | 3,495 千円以上 | | 3,527 千円以上 | | 3,559 千円以上 | | 3,590 千円以上 | |

| 等 の 数 | | | | | | | | 乙 | |
|---------------------|-------|------------|-------|------------|-------|------------|-------|---------------------|-------|
| 4 人 | | 5 人 | | 6 人 | | 7 人 以上 | | | |
| 控 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 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 |
| 210千円未満 | | 243千円未満 | | 275千円未満 | | 308千円未満 | | | |
| 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 | 523 | | |
| 444 | 470 | 472 | 496 | 499 | 521 | 523 | 545 | | 222 |
| 470 | 503 | 496 | 525 | 521 | 547 | 545 | 571 | | |
| 503 | 534 | 525 | 557 | 547 | 582 | 571 | 607 | | |
| 534 | 570 | 557 | 597 | 582 | 623 | 607 | 650 | | |
| 570 | 662 | 597 | 677 | 623 | 693 | 650 | 708 | | |
| 662 | 768 | 677 | 792 | 693 | 815 | 708 | 838 | 222 | 293 |
| 768 | 806 | 792 | 831 | 815 | 856 | 838 | 880 | | |
| 806 | 849 | 831 | 875 | 856 | 900 | 880 | 926 | | |
| 849 | 896 | 875 | 923 | 900 | 950 | 926 | 978 | | |
| 896 | 959 | 923 | 987 | 950 | 1,015 | 978 | 1,043 | | |
| 959 | 1,036 | 987 | 1,066 | 1,015 | 1,096 | 1,043 | 1,127 | 293 | 524 |
| 1,036 | 1,409 | 1,066 | 1,434 | 1,096 | 1,458 | 1,127 | 1,482 | | |
| 1,409 | 1,555 | 1,434 | 1,555 | 1,458 | 1,555 | 1,482 | 1,583 | | |
| 1,555 | 2,716 | 1,555 | 2,740 | 1,555 | 2,764 | 1,583 | 2,788 | 524 | 1,118 |
| 2,716 | 3,622 | 2,740 | 3,654 | 2,764 | 3,685 | 2,788 | 3,717 | | |
| 3,622 千円以上 | | 3,654 千円以上 | | 3,685 千円以上 | | 3,717 千円以上 | | 1,118 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 (※1) | $\left(\begin{array}{c} \text{一般退職手当等の} \\ \text{収入金額} \end{array} - \begin{array}{c} \text{退職所得} \\ \text{控除額} \end{array} \right) \times \frac{1}{2}$ | |
| 特定役員退職手当等の場合 (※2) | 特定役員退職手当等の収入金額 - 退職所得控除額 | |
| 短期退職手当等の場合 (※3) | 短期退職手当等の収入金額 - 退職所得控除額 ≤ 300万円の場合 $\left(\begin{array}{c} \text{短期退職} \\ \text{手当等の} \\ \text{収入金額} \end{array} - \begin{array}{c} \text{退職所得} \\ \text{控除額} \end{array} \right) \times \frac{1}{2}$ | 短期退職手当等の収入金額 - 退職所得控除額 > 300万円の場合 150万円 + $\left(\begin{array}{c} \text{短期退職} \\ \text{手当等の} \\ \text{収入金額} \end{array} - \left(\begin{array}{c} \text{300万円} + \\ \text{退職所得} \\ \text{控除額} \end{array} \right) \right)$ |

- (※) 1 一般退職手当等とは、退職手当等のうち、特定役員退職手当等及び短期退職手当等のいずれにも該当しないものをいいます。
 2 特定役員退職手当等とは、役員等としての勤続年数（以下「役員等勤続年数」といいます。）が5年以下である人が支払を受ける退職手当等のうち、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ます。
 3 短期退職手当等とは、短期勤続年数（役員等以外の者として勤務した期間により計算した勤続年数が5年以下であるものをいい、この勤続年数については役員等として勤務した期間がある場合、その期間を含めて計算します。以下同じです。）に対応する退職手当等として支払を受けるものであって、特定役員退職手当等に該当しないものをいいます。
- (注) 1 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 本年中に一般退職手当等、特定役員退職手当等又は短期退職手当等のうち2以上の退職手当等がある場合の課税退職所得金額の計算方法については、国税庁ホームページ【<https://www.nta.go.jp>】をご確認ください。

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 | 10% | 97,500円 | $((A) \times 10\% - 97,500円) \times 102.1\%$ |
| 3,300,000円 " | 20% | 427,500円 | $((A) \times 20\% - 427,500円) \times 102.1\%$ |
| 6,950,000円 " | 23% | 636,000円 | $((A) \times 23\% - 636,000円) \times 102.1\%$ |
| 9,000,000円 " | 33% | 1,536,000円 | $((A) \times 33\% - 1,536,000円) \times 102.1\%$ |
| 18,000,000円 " | 40% | 2,796,000円 | $((A) \times 40\% - 2,796,000円) \times 102.1\%$ |
| 40,000,000円 " | 45% | 4,796,000円 | $((A) \times 45\% - 4,796,000円) \times 102.1\%$ |

(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 551,000 | 円未満 | 円 0 | 円 1,772,000 | 円 1,776,000 | 円 1,163,200 | 円 1,972,000 | 円 1,976,000 | 円 1,300,400 |
| | | | 1,776,000 | 1,780,000 | 1,165,600 | 1,976,000 | 1,980,000 | 1,303,200 |
| | | | 1,780,000 | 1,784,000 | 1,168,000 | 1,980,000 | 1,984,000 | 1,306,000 |
| | | | 1,784,000 | 1,788,000 | 1,170,400 | 1,984,000 | 1,988,000 | 1,308,800 |
| | | | 1,788,000 | 1,792,000 | 1,172,800 | 1,988,000 | 1,992,000 | 1,311,600 |
| 551,000 | 1,619,000 | 給与等の金額から550,000円を控除した金額 | 1,792,000 | 1,796,000 | 1,175,200 | 1,992,000 | 1,996,000 | 1,314,400 |
| | | | 1,796,000 | 1,800,000 | 1,177,600 | 1,996,000 | 2,000,000 | 1,317,200 |
| | | | 1,800,000 | 1,804,000 | 1,180,000 | 2,000,000 | 2,004,000 | 1,320,000 |
| | | | 1,804,000 | 1,808,000 | 1,182,800 | 2,004,000 | 2,008,000 | 1,322,800 |
| | | | 1,808,000 | 1,812,000 | 1,185,600 | 2,008,000 | 2,012,000 | 1,325,600 |
| 1,619,000 | 1,620,000 | 1,069,000 | 1,812,000 | 1,816,000 | 1,188,400 | 2,012,000 | 2,016,000 | 1,328,400 |
| 1,620,000 | 1,622,000 | 1,070,000 | 1,816,000 | 1,820,000 | 1,191,200 | 2,016,000 | 2,020,000 | 1,331,200 |
| 1,622,000 | 1,624,000 | 1,072,000 | 1,820,000 | 1,824,000 | 1,194,000 | 2,020,000 | 2,024,000 | 1,334,000 |
| 1,624,000 | 1,628,000 | 1,074,000 | 1,824,000 | 1,828,000 | 1,196,800 | 2,024,000 | 2,028,000 | 1,336,800 |
| 1,628,000 | 1,632,000 | 1,076,800 | 1,828,000 | 1,832,000 | 1,199,600 | 2,028,000 | 2,032,000 | 1,339,600 |
| 1,632,000 | 1,636,000 | 1,079,200 | 1,832,000 | 1,836,000 | 1,202,400 | 2,032,000 | 2,036,000 | 1,342,400 |
| 1,636,000 | 1,640,000 | 1,081,600 | 1,836,000 | 1,840,000 | 1,205,200 | 2,036,000 | 2,040,000 | 1,345,200 |
| 1,640,000 | 1,644,000 | 1,084,000 | 1,840,000 | 1,844,000 | 1,208,000 | 2,040,000 | 2,044,000 | 1,348,000 |
| 1,644,000 | 1,648,000 | 1,086,400 | 1,844,000 | 1,848,000 | 1,210,800 | 2,044,000 | 2,048,000 | 1,350,800 |
| 1,648,000 | 1,652,000 | 1,088,800 | 1,848,000 | 1,852,000 | 1,213,600 | 2,048,000 | 2,052,000 | 1,353,600 |
| 1,652,000 | 1,656,000 | 1,091,200 | 1,852,000 | 1,856,000 | 1,216,400 | 2,052,000 | 2,056,000 | 1,356,400 |
| 1,656,000 | 1,660,000 | 1,093,600 | 1,856,000 | 1,860,000 | 1,219,200 | 2,056,000 | 2,060,000 | 1,359,200 |
| 1,660,000 | 1,664,000 | 1,096,000 | 1,860,000 | 1,864,000 | 1,222,000 | 2,060,000 | 2,064,000 | 1,362,000 |
| 1,664,000 | 1,668,000 | 1,098,400 | 1,864,000 | 1,868,000 | 1,224,800 | 2,064,000 | 2,068,000 | 1,364,800 |
| 1,668,000 | 1,672,000 | 1,100,800 | 1,868,000 | 1,872,000 | 1,227,600 | 2,068,000 | 2,072,000 | 1,367,600 |
| 1,672,000 | 1,676,000 | 1,103,200 | 1,872,000 | 1,876,000 | 1,230,400 | 2,072,000 | 2,076,000 | 1,370,400 |
| 1,676,000 | 1,680,000 | 1,105,600 | 1,876,000 | 1,880,000 | 1,233,200 | 2,076,000 | 2,080,000 | 1,373,200 |
| 1,680,000 | 1,684,000 | 1,108,000 | 1,880,000 | 1,884,000 | 1,236,000 | 2,080,000 | 2,084,000 | 1,376,000 |
| 1,684,000 | 1,688,000 | 1,110,400 | 1,884,000 | 1,888,000 | 1,238,800 | 2,084,000 | 2,088,000 | 1,378,800 |
| 1,688,000 | 1,692,000 | 1,112,800 | 1,888,000 | 1,892,000 | 1,241,600 | 2,088,000 | 2,092,000 | 1,381,600 |
| 1,692,000 | 1,696,000 | 1,115,200 | 1,892,000 | 1,896,000 | 1,244,400 | 2,092,000 | 2,096,000 | 1,384,400 |
| 1,696,000 | 1,700,000 | 1,117,600 | 1,896,000 | 1,900,000 | 1,247,200 | 2,096,000 | 2,100,000 | 1,387,200 |
| 1,700,000 | 1,704,000 | 1,120,000 | 1,900,000 | 1,904,000 | 1,250,000 | 2,100,000 | 2,104,000 | 1,390,000 |
| 1,704,000 | 1,708,000 | 1,122,400 | 1,904,000 | 1,908,000 | 1,252,800 | 2,104,000 | 2,108,000 | 1,392,800 |
| 1,708,000 | 1,712,000 | 1,124,800 | 1,908,000 | 1,912,000 | 1,255,600 | 2,108,000 | 2,112,000 | 1,395,600 |
| 1,712,000 | 1,716,000 | 1,127,200 | 1,912,000 | 1,916,000 | 1,258,400 | 2,112,000 | 2,116,000 | 1,398,400 |
| 1,716,000 | 1,720,000 | 1,129,600 | 1,916,000 | 1,920,000 | 1,261,200 | 2,116,000 | 2,120,000 | 1,401,200 |
| 1,720,000 | 1,724,000 | 1,132,000 | 1,920,000 | 1,924,000 | 1,264,000 | 2,120,000 | 2,124,000 | 1,404,000 |
| 1,724,000 | 1,728,000 | 1,134,400 | 1,924,000 | 1,928,000 | 1,266,800 | 2,124,000 | 2,128,000 | 1,406,800 |
| 1,728,000 | 1,732,000 | 1,136,800 | 1,928,000 | 1,932,000 | 1,269,600 | 2,128,000 | 2,132,000 | 1,409,600 |
| 1,732,000 | 1,736,000 | 1,139,200 | 1,932,000 | 1,936,000 | 1,272,400 | 2,132,000 | 2,136,000 | 1,412,400 |
| 1,736,000 | 1,740,000 | 1,141,600 | 1,936,000 | 1,940,000 | 1,275,200 | 2,136,000 | 2,140,000 | 1,415,200 |
| 1,740,000 | 1,744,000 | 1,144,000 | 1,940,000 | 1,944,000 | 1,278,000 | 2,140,000 | 2,144,000 | 1,418,000 |
| 1,744,000 | 1,748,000 | 1,146,400 | 1,944,000 | 1,948,000 | 1,280,800 | 2,144,000 | 2,148,000 | 1,420,800 |
| 1,748,000 | 1,752,000 | 1,148,800 | 1,948,000 | 1,952,000 | 1,283,600 | 2,148,000 | 2,152,000 | 1,423,600 |
| 1,752,000 | 1,756,000 | 1,151,200 | 1,952,000 | 1,956,000 | 1,286,400 | 2,152,000 | 2,156,000 | 1,426,400 |
| 1,756,000 | 1,760,000 | 1,153,600 | 1,956,000 | 1,960,000 | 1,289,200 | 2,156,000 | 2,160,000 | 1,429,200 |
| 1,760,000 | 1,764,000 | 1,156,000 | 1,960,000 | 1,964,000 | 1,292,000 | 2,160,000 | 2,164,000 | 1,432,000 |
| 1,764,000 | 1,768,000 | 1,158,400 | 1,964,000 | 1,968,000 | 1,294,800 | 2,164,000 | 2,168,000 | 1,434,800 |
| 1,768,000 | 1,772,000 | 1,160,800 | 1,968,000 | 1,972,000 | 1,297,600 | 2,168,000 | 2,172,000 | 1,437,600 |

(二)

(2,172,000円～2,771,999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 | |
| 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 |
| 2,172,000 | 2,176,000 | 1,440,400 | 2,372,000 | 2,376,000 | 1,580,400 | 2,572,000 | 2,576,000 | 1,720,400 |
| 2,176,000 | 2,180,000 | 1,443,200 | 2,376,000 | 2,380,000 | 1,583,200 | 2,576,000 | 2,580,000 | 1,723,200 |
| 2,180,000 | 2,184,000 | 1,446,000 | 2,380,000 | 2,384,000 | 1,586,000 | 2,580,000 | 2,584,000 | 1,726,000 |
| 2,184,000 | 2,188,000 | 1,448,800 | 2,384,000 | 2,388,000 | 1,588,800 | 2,584,000 | 2,588,000 | 1,728,800 |
| 2,188,000 | 2,192,000 | 1,451,600 | 2,388,000 | 2,392,000 | 1,591,600 | 2,588,000 | 2,592,000 | 1,731,600 |
| 2,192,000 | 2,196,000 | 1,454,400 | 2,392,000 | 2,396,000 | 1,594,400 | 2,592,000 | 2,596,000 | 1,734,400 |
| 2,196,000 | 2,200,000 | 1,457,200 | 2,396,000 | 2,400,000 | 1,597,200 | 2,596,000 | 2,600,000 | 1,737,200 |
| 2,200,000 | 2,204,000 | 1,460,000 | 2,400,000 | 2,404,000 | 1,600,000 | 2,600,000 | 2,604,000 | 1,740,000 |
| 2,204,000 | 2,208,000 | 1,462,800 | 2,404,000 | 2,408,000 | 1,602,800 | 2,604,000 | 2,608,000 | 1,742,800 |
| 2,208,000 | 2,212,000 | 1,465,600 | 2,408,000 | 2,412,000 | 1,605,600 | 2,608,000 | 2,612,000 | 1,745,600 |
| 2,212,000 | 2,216,000 | 1,468,400 | 2,412,000 | 2,416,000 | 1,608,400 | 2,612,000 | 2,616,000 | 1,748,400 |
| 2,216,000 | 2,220,000 | 1,471,200 | 2,416,000 | 2,420,000 | 1,611,200 | 2,616,000 | 2,620,000 | 1,751,200 |
| 2,220,000 | 2,224,000 | 1,474,000 | 2,420,000 | 2,424,000 | 1,614,000 | 2,620,000 | 2,624,000 | 1,754,000 |
| 2,224,000 | 2,228,000 | 1,476,800 | 2,424,000 | 2,428,000 | 1,616,800 | 2,624,000 | 2,628,000 | 1,756,800 |
| 2,228,000 | 2,232,000 | 1,479,600 | 2,428,000 | 2,432,000 | 1,619,600 | 2,628,000 | 2,632,000 | 1,759,600 |
| 2,232,000 | 2,236,000 | 1,482,400 | 2,432,000 | 2,436,000 | 1,622,400 | 2,632,000 | 2,636,000 | 1,762,400 |
| 2,236,000 | 2,240,000 | 1,485,200 | 2,436,000 | 2,440,000 | 1,625,200 | 2,636,000 | 2,640,000 | 1,765,200 |
| 2,240,000 | 2,244,000 | 1,488,000 | 2,440,000 | 2,444,000 | 1,628,000 | 2,640,000 | 2,644,000 | 1,768,000 |
| 2,244,000 | 2,248,000 | 1,490,800 | 2,444,000 | 2,448,000 | 1,630,800 | 2,644,000 | 2,648,000 | 1,770,800 |
| 2,248,000 | 2,252,000 | 1,493,600 | 2,448,000 | 2,452,000 | 1,633,600 | 2,648,000 | 2,652,000 | 1,773,600 |
| 2,252,000 | 2,256,000 | 1,496,400 | 2,452,000 | 2,456,000 | 1,636,400 | 2,652,000 | 2,656,000 | 1,776,400 |
| 2,256,000 | 2,260,000 | 1,499,200 | 2,456,000 | 2,460,000 | 1,639,200 | 2,656,000 | 2,660,000 | 1,779,200 |
| 2,260,000 | 2,264,000 | 1,502,000 | 2,460,000 | 2,464,000 | 1,642,000 | 2,660,000 | 2,664,000 | 1,782,000 |
| 2,264,000 | 2,268,000 | 1,504,800 | 2,464,000 | 2,468,000 | 1,644,800 | 2,664,000 | 2,668,000 | 1,784,800 |
| 2,268,000 | 2,272,000 | 1,507,600 | 2,468,000 | 2,472,000 | 1,647,600 | 2,668,000 | 2,672,000 | 1,787,600 |
| 2,272,000 | 2,276,000 | 1,510,400 | 2,472,000 | 2,476,000 | 1,650,400 | 2,672,000 | 2,676,000 | 1,790,400 |
| 2,276,000 | 2,280,000 | 1,513,200 | 2,476,000 | 2,480,000 | 1,653,200 | 2,676,000 | 2,680,000 | 1,793,200 |
| 2,280,000 | 2,284,000 | 1,516,000 | 2,480,000 | 2,484,000 | 1,656,000 | 2,680,000 | 2,684,000 | 1,796,000 |
| 2,284,000 | 2,288,000 | 1,518,800 | 2,484,000 | 2,488,000 | 1,658,800 | 2,684,000 | 2,688,000 | 1,798,800 |
| 2,288,000 | 2,292,000 | 1,521,600 | 2,488,000 | 2,492,000 | 1,661,600 | 2,688,000 | 2,692,000 | 1,801,600 |
| 2,292,000 | 2,296,000 | 1,524,400 | 2,492,000 | 2,496,000 | 1,664,400 | 2,692,000 | 2,696,000 | 1,804,400 |
| 2,296,000 | 2,300,000 | 1,527,200 | 2,496,000 | 2,500,000 | 1,667,200 | 2,696,000 | 2,700,000 | 1,807,200 |
| 2,300,000 | 2,304,000 | 1,530,000 | 2,500,000 | 2,504,000 | 1,670,000 | 2,700,000 | 2,704,000 | 1,810,000 |
| 2,304,000 | 2,308,000 | 1,532,800 | 2,504,000 | 2,508,000 | 1,672,800 | 2,704,000 | 2,708,000 | 1,812,800 |
| 2,308,000 | 2,312,000 | 1,535,600 | 2,508,000 | 2,512,000 | 1,675,600 | 2,708,000 | 2,712,000 | 1,815,600 |
| 2,312,000 | 2,316,000 | 1,538,400 | 2,512,000 | 2,516,000 | 1,678,400 | 2,712,000 | 2,716,000 | 1,818,400 |
| 2,316,000 | 2,320,000 | 1,541,200 | 2,516,000 | 2,520,000 | 1,681,200 | 2,716,000 | 2,720,000 | 1,821,200 |
| 2,320,000 | 2,324,000 | 1,544,000 | 2,520,000 | 2,524,000 | 1,684,000 | 2,720,000 | 2,724,000 | 1,824,000 |
| 2,324,000 | 2,328,000 | 1,546,800 | 2,524,000 | 2,528,000 | 1,686,800 | 2,724,000 | 2,728,000 | 1,826,800 |
| 2,328,000 | 2,332,000 | 1,549,600 | 2,528,000 | 2,532,000 | 1,689,600 | 2,728,000 | 2,732,000 | 1,829,600 |
| 2,332,000 | 2,336,000 | 1,552,400 | 2,532,000 | 2,536,000 | 1,692,400 | 2,732,000 | 2,736,000 | 1,832,400 |
| 2,336,000 | 2,340,000 | 1,555,200 | 2,536,000 | 2,540,000 | 1,695,200 | 2,736,000 | 2,740,000 | 1,835,200 |
| 2,340,000 | 2,344,000 | 1,558,000 | 2,540,000 | 2,544,000 | 1,698,000 | 2,740,000 | 2,744,000 | 1,838,000 |
| 2,344,000 | 2,348,000 | 1,560,800 | 2,544,000 | 2,548,000 | 1,700,800 | 2,744,000 | 2,748,000 | 1,840,800 |
| 2,348,000 | 2,352,000 | 1,563,600 | 2,548,000 | 2,552,000 | 1,703,600 | 2,748,000 | 2,752,000 | 1,843,600 |
| 2,352,000 | 2,356,000 | 1,566,400 | 2,552,000 | 2,556,000 | 1,706,400 | 2,752,000 | 2,756,000 | 1,846,400 |
| 2,356,000 | 2,360,000 | 1,569,200 | 2,556,000 | 2,560,000 | 1,709,200 | 2,756,000 | 2,760,000 | 1,849,200 |
| 2,360,000 | 2,364,000 | 1,572,000 | 2,560,000 | 2,564,000 | 1,712,000 | 2,760,000 | 2,764,000 | 1,852,000 |
| 2,364,000 | 2,368,000 | 1,574,800 | 2,564,000 | 2,568,000 | 1,714,800 | 2,764,000 | 2,768,000 | 1,854,800 |
| 2,368,000 | 2,372,000 | 1,577,600 | 2,568,000 | 2,572,000 | 1,717,600 | 2,768,000 | 2,772,000 | 1,857,600 |

(三)

(2,772,000円～3,371,999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 |
| 2,772,000 | 2,776,000 | 1,860,400 | 2,972,000 | 2,976,000 | 2,000,400 | 3,172,000 | 3,176,000 | 2,140,400 |
| 2,776,000 | 2,780,000 | 1,863,200 | 2,976,000 | 2,980,000 | 2,003,200 | 3,176,000 | 3,180,000 | 2,143,200 |
| 2,780,000 | 2,784,000 | 1,866,000 | 2,980,000 | 2,984,000 | 2,006,000 | 3,180,000 | 3,184,000 | 2,146,000 |
| 2,784,000 | 2,788,000 | 1,868,800 | 2,984,000 | 2,988,000 | 2,008,800 | 3,184,000 | 3,188,000 | 2,148,800 |
| 2,788,000 | 2,792,000 | 1,871,600 | 2,988,000 | 2,992,000 | 2,011,600 | 3,188,000 | 3,192,000 | 2,151,600 |
| 2,792,000 | 2,796,000 | 1,874,400 | 2,992,000 | 2,996,000 | 2,014,400 | 3,192,000 | 3,196,000 | 2,154,400 |
| 2,796,000 | 2,800,000 | 1,877,200 | 2,996,000 | 3,000,000 | 2,017,200 | 3,196,000 | 3,200,000 | 2,157,200 |
| 2,800,000 | 2,804,000 | 1,880,000 | 3,000,000 | 3,004,000 | 2,020,000 | 3,200,000 | 3,204,000 | 2,160,000 |
| 2,804,000 | 2,808,000 | 1,882,800 | 3,004,000 | 3,008,000 | 2,022,800 | 3,204,000 | 3,208,000 | 2,162,800 |
| 2,808,000 | 2,812,000 | 1,885,600 | 3,008,000 | 3,012,000 | 2,025,600 | 3,208,000 | 3,212,000 | 2,165,600 |
| 2,812,000 | 2,816,000 | 1,888,400 | 3,012,000 | 3,016,000 | 2,028,400 | 3,212,000 | 3,216,000 | 2,168,400 |
| 2,816,000 | 2,820,000 | 1,891,200 | 3,016,000 | 3,020,000 | 2,031,200 | 3,216,000 | 3,220,000 | 2,171,200 |
| 2,820,000 | 2,824,000 | 1,894,000 | 3,020,000 | 3,024,000 | 2,034,000 | 3,220,000 | 3,224,000 | 2,174,000 |
| 2,824,000 | 2,828,000 | 1,896,800 | 3,024,000 | 3,028,000 | 2,036,800 | 3,224,000 | 3,228,000 | 2,176,800 |
| 2,828,000 | 2,832,000 | 1,899,600 | 3,028,000 | 3,032,000 | 2,039,600 | 3,228,000 | 3,232,000 | 2,179,600 |
| 2,832,000 | 2,836,000 | 1,902,400 | 3,032,000 | 3,036,000 | 2,042,400 | 3,232,000 | 3,236,000 | 2,182,400 |
| 2,836,000 | 2,840,000 | 1,905,200 | 3,036,000 | 3,040,000 | 2,045,200 | 3,236,000 | 3,240,000 | 2,185,200 |
| 2,840,000 | 2,844,000 | 1,908,000 | 3,040,000 | 3,044,000 | 2,048,000 | 3,240,000 | 3,244,000 | 2,188,000 |
| 2,844,000 | 2,848,000 | 1,910,800 | 3,044,000 | 3,048,000 | 2,050,800 | 3,244,000 | 3,248,000 | 2,190,800 |
| 2,848,000 | 2,852,000 | 1,913,600 | 3,048,000 | 3,052,000 | 2,053,600 | 3,248,000 | 3,252,000 | 2,193,600 |
| 2,852,000 | 2,856,000 | 1,916,400 | 3,052,000 | 3,056,000 | 2,056,400 | 3,252,000 | 3,256,000 | 2,196,400 |
| 2,856,000 | 2,860,000 | 1,919,200 | 3,056,000 | 3,060,000 | 2,059,200 | 3,256,000 | 3,260,000 | 2,199,200 |
| 2,860,000 | 2,864,000 | 1,922,000 | 3,060,000 | 3,064,000 | 2,062,000 | 3,260,000 | 3,264,000 | 2,202,000 |
| 2,864,000 | 2,868,000 | 1,924,800 | 3,064,000 | 3,068,000 | 2,064,800 | 3,264,000 | 3,268,000 | 2,204,800 |
| 2,868,000 | 2,872,000 | 1,927,600 | 3,068,000 | 3,072,000 | 2,067,600 | 3,268,000 | 3,272,000 | 2,207,600 |
| 2,872,000 | 2,876,000 | 1,930,400 | 3,072,000 | 3,076,000 | 2,070,400 | 3,272,000 | 3,276,000 | 2,210,400 |
| 2,876,000 | 2,880,000 | 1,933,200 | 3,076,000 | 3,080,000 | 2,073,200 | 3,276,000 | 3,280,000 | 2,213,200 |
| 2,880,000 | 2,884,000 | 1,936,000 | 3,080,000 | 3,084,000 | 2,076,000 | 3,280,000 | 3,284,000 | 2,216,000 |
| 2,884,000 | 2,888,000 | 1,938,800 | 3,084,000 | 3,088,000 | 2,078,800 | 3,284,000 | 3,288,000 | 2,218,800 |
| 2,888,000 | 2,892,000 | 1,941,600 | 3,088,000 | 3,092,000 | 2,081,600 | 3,288,000 | 3,292,000 | 2,221,600 |
| 2,892,000 | 2,896,000 | 1,944,400 | 3,092,000 | 3,096,000 | 2,084,400 | 3,292,000 | 3,296,000 | 2,224,400 |
| 2,896,000 | 2,900,000 | 1,947,200 | 3,096,000 | 3,100,000 | 2,087,200 | 3,296,000 | 3,300,000 | 2,227,200 |
| 2,900,000 | 2,904,000 | 1,950,000 | 3,100,000 | 3,104,000 | 2,090,000 | 3,300,000 | 3,304,000 | 2,230,000 |
| 2,904,000 | 2,908,000 | 1,952,800 | 3,104,000 | 3,108,000 | 2,092,800 | 3,304,000 | 3,308,000 | 2,232,800 |
| 2,908,000 | 2,912,000 | 1,955,600 | 3,108,000 | 3,112,000 | 2,095,600 | 3,308,000 | 3,312,000 | 2,235,600 |
| 2,912,000 | 2,916,000 | 1,958,400 | 3,112,000 | 3,116,000 | 2,098,400 | 3,312,000 | 3,316,000 | 2,238,400 |
| 2,916,000 | 2,920,000 | 1,961,200 | 3,116,000 | 3,120,000 | 2,101,200 | 3,316,000 | 3,320,000 | 2,241,200 |
| 2,920,000 | 2,924,000 | 1,964,000 | 3,120,000 | 3,124,000 | 2,104,000 | 3,320,000 | 3,324,000 | 2,244,000 |
| 2,924,000 | 2,928,000 | 1,966,800 | 3,124,000 | 3,128,000 | 2,106,800 | 3,324,000 | 3,328,000 | 2,246,800 |
| 2,928,000 | 2,932,000 | 1,969,600 | 3,128,000 | 3,132,000 | 2,109,600 | 3,328,000 | 3,332,000 | 2,249,600 |
| 2,932,000 | 2,936,000 | 1,972,400 | 3,132,000 | 3,136,000 | 2,112,400 | 3,332,000 | 3,336,000 | 2,252,400 |
| 2,936,000 | 2,940,000 | 1,975,200 | 3,136,000 | 3,140,000 | 2,115,200 | 3,336,000 | 3,340,000 | 2,255,200 |
| 2,940,000 | 2,944,000 | 1,978,000 | 3,140,000 | 3,144,000 | 2,118,000 | 3,340,000 | 3,344,000 | 2,258,000 |
| 2,944,000 | 2,948,000 | 1,980,800 | 3,144,000 | 3,148,000 | 2,120,800 | 3,344,000 | 3,348,000 | 2,260,800 |
| 2,948,000 | 2,952,000 | 1,983,600 | 3,148,000 | 3,152,000 | 2,123,600 | 3,348,000 | 3,352,000 | 2,263,600 |
| 2,952,000 | 2,956,000 | 1,986,400 | 3,152,000 | 3,156,000 | 2,126,400 | 3,352,000 | 3,356,000 | 2,266,400 |
| 2,956,000 | 2,960,000 | 1,989,200 | 3,156,000 | 3,160,000 | 2,129,200 | 3,356,000 | 3,360,000 | 2,269,200 |
| 2,960,000 | 2,964,000 | 1,992,000 | 3,160,000 | 3,164,000 | 2,132,000 | 3,360,000 | 3,364,000 | 2,272,000 |
| 2,964,000 | 2,968,000 | 1,994,800 | 3,164,000 | 3,168,000 | 2,134,800 | 3,364,000 | 3,368,000 | 2,274,800 |
| 2,968,000 | 2,972,000 | 1,997,600 | 3,168,000 | 3,172,000 | 2,137,600 | 3,368,000 | 3,372,000 | 2,277,600 |

(四)

(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 | 2,280,400 | 3,572,000 | 3,576,000 | 2,420,400 | 3,772,000 | 3,776,000 | 2,577,600 |
| 3,376,000 | 3,380,000 | 2,283,200 | 3,576,000 | 3,580,000 | 2,423,200 | 3,776,000 | 3,780,000 | 2,580,800 |
| 3,380,000 | 3,384,000 | 2,286,000 | 3,580,000 | 3,584,000 | 2,426,000 | 3,780,000 | 3,784,000 | 2,584,000 |
| 3,384,000 | 3,388,000 | 2,288,800 | 3,584,000 | 3,588,000 | 2,428,800 | 3,784,000 | 3,788,000 | 2,587,200 |
| 3,388,000 | 3,392,000 | 2,291,600 | 3,588,000 | 3,592,000 | 2,431,600 | 3,788,000 | 3,792,000 | 2,590,400 |
| 3,392,000 | 3,396,000 | 2,294,400 | 3,592,000 | 3,596,000 | 2,434,400 | 3,792,000 | 3,796,000 | 2,593,600 |
| 3,396,000 | 3,400,000 | 2,297,200 | 3,596,000 | 3,600,000 | 2,437,200 | 3,796,000 | 3,800,000 | 2,596,800 |
| 3,400,000 | 3,404,000 | 2,300,000 | 3,600,000 | 3,604,000 | 2,440,000 | 3,800,000 | 3,804,000 | 2,600,000 |
| 3,404,000 | 3,408,000 | 2,302,800 | 3,604,000 | 3,608,000 | 2,443,200 | 3,804,000 | 3,808,000 | 2,603,200 |
| 3,408,000 | 3,412,000 | 2,305,600 | 3,608,000 | 3,612,000 | 2,446,400 | 3,808,000 | 3,812,000 | 2,606,400 |
| 3,412,000 | 3,416,000 | 2,308,400 | 3,612,000 | 3,616,000 | 2,449,600 | 3,812,000 | 3,816,000 | 2,609,600 |
| 3,416,000 | 3,420,000 | 2,311,200 | 3,616,000 | 3,620,000 | 2,452,800 | 3,816,000 | 3,820,000 | 2,612,800 |
| 3,420,000 | 3,424,000 | 2,314,000 | 3,620,000 | 3,624,000 | 2,456,000 | 3,820,000 | 3,824,000 | 2,616,000 |
| 3,424,000 | 3,428,000 | 2,316,800 | 3,624,000 | 3,628,000 | 2,459,200 | 3,824,000 | 3,828,000 | 2,619,200 |
| 3,428,000 | 3,432,000 | 2,319,600 | 3,628,000 | 3,632,000 | 2,462,400 | 3,828,000 | 3,832,000 | 2,622,400 |
| 3,432,000 | 3,436,000 | 2,322,400 | 3,632,000 | 3,636,000 | 2,465,600 | 3,832,000 | 3,836,000 | 2,625,600 |
| 3,436,000 | 3,440,000 | 2,325,200 | 3,636,000 | 3,640,000 | 2,468,800 | 3,836,000 | 3,840,000 | 2,628,800 |
| 3,440,000 | 3,444,000 | 2,328,000 | 3,640,000 | 3,644,000 | 2,472,000 | 3,840,000 | 3,844,000 | 2,632,000 |
| 3,444,000 | 3,448,000 | 2,330,800 | 3,644,000 | 3,648,000 | 2,475,200 | 3,844,000 | 3,848,000 | 2,635,200 |
| 3,448,000 | 3,452,000 | 2,333,600 | 3,648,000 | 3,652,000 | 2,478,400 | 3,848,000 | 3,852,000 | 2,638,400 |
| 3,452,000 | 3,456,000 | 2,336,400 | 3,652,000 | 3,656,000 | 2,481,600 | 3,852,000 | 3,856,000 | 2,641,600 |
| 3,456,000 | 3,460,000 | 2,339,200 | 3,656,000 | 3,660,000 | 2,484,800 | 3,856,000 | 3,860,000 | 2,644,800 |
| 3,460,000 | 3,464,000 | 2,342,000 | 3,660,000 | 3,664,000 | 2,488,000 | 3,860,000 | 3,864,000 | 2,648,000 |
| 3,464,000 | 3,468,000 | 2,344,800 | 3,664,000 | 3,668,000 | 2,491,200 | 3,864,000 | 3,868,000 | 2,651,200 |
| 3,468,000 | 3,472,000 | 2,347,600 | 3,668,000 | 3,672,000 | 2,494,400 | 3,868,000 | 3,872,000 | 2,654,400 |
| 3,472,000 | 3,476,000 | 2,350,400 | 3,672,000 | 3,676,000 | 2,497,600 | 3,872,000 | 3,876,000 | 2,657,600 |
| 3,476,000 | 3,480,000 | 2,353,200 | 3,676,000 | 3,680,000 | 2,500,800 | 3,876,000 | 3,880,000 | 2,660,800 |
| 3,480,000 | 3,484,000 | 2,356,000 | 3,680,000 | 3,684,000 | 2,504,000 | 3,880,000 | 3,884,000 | 2,664,000 |
| 3,484,000 | 3,488,000 | 2,358,800 | 3,684,000 | 3,688,000 | 2,507,200 | 3,884,000 | 3,888,000 | 2,667,200 |
| 3,488,000 | 3,492,000 | 2,361,600 | 3,688,000 | 3,692,000 | 2,510,400 | 3,888,000 | 3,892,000 | 2,670,400 |
| 3,492,000 | 3,496,000 | 2,364,400 | 3,692,000 | 3,696,000 | 2,513,600 | 3,892,000 | 3,896,000 | 2,673,600 |
| 3,496,000 | 3,500,000 | 2,367,200 | 3,696,000 | 3,700,000 | 2,516,800 | 3,896,000 | 3,900,000 | 2,676,800 |
| 3,500,000 | 3,504,000 | 2,370,000 | 3,700,000 | 3,704,000 | 2,520,000 | 3,900,000 | 3,904,000 | 2,680,000 |
| 3,504,000 | 3,508,000 | 2,372,800 | 3,704,000 | 3,708,000 | 2,523,200 | 3,904,000 | 3,908,000 | 2,683,200 |
| 3,508,000 | 3,512,000 | 2,375,600 | 3,708,000 | 3,712,000 | 2,526,400 | 3,908,000 | 3,912,000 | 2,686,400 |
| 3,512,000 | 3,516,000 | 2,378,400 | 3,712,000 | 3,716,000 | 2,529,600 | 3,912,000 | 3,916,000 | 2,689,600 |
| 3,516,000 | 3,520,000 | 2,381,200 | 3,716,000 | 3,720,000 | 2,532,800 | 3,916,000 | 3,920,000 | 2,692,800 |
| 3,520,000 | 3,524,000 | 2,384,000 | 3,720,000 | 3,724,000 | 2,536,000 | 3,920,000 | 3,924,000 | 2,696,000 |
| 3,524,000 | 3,528,000 | 2,386,800 | 3,724,000 | 3,728,000 | 2,539,200 | 3,924,000 | 3,928,000 | 2,699,200 |
| 3,528,000 | 3,532,000 | 2,389,600 | 3,728,000 | 3,732,000 | 2,542,400 | 3,928,000 | 3,932,000 | 2,702,400 |
| 3,532,000 | 3,536,000 | 2,392,400 | 3,732,000 | 3,736,000 | 2,545,600 | 3,932,000 | 3,936,000 | 2,705,600 |
| 3,536,000 | 3,540,000 | 2,395,200 | 3,736,000 | 3,740,000 | 2,548,800 | 3,936,000 | 3,940,000 | 2,708,800 |
| 3,540,000 | 3,544,000 | 2,398,000 | 3,740,000 | 3,744,000 | 2,552,000 | 3,940,000 | 3,944,000 | 2,712,000 |
| 3,544,000 | 3,548,000 | 2,400,800 | 3,744,000 | 3,748,000 | 2,555,200 | 3,944,000 | 3,948,000 | 2,715,200 |
| 3,548,000 | 3,552,000 | 2,403,600 | 3,748,000 | 3,752,000 | 2,558,400 | 3,948,000 | 3,952,000 | 2,718,400 |
| 3,552,000 | 3,556,000 | 2,406,400 | 3,752,000 | 3,756,000 | 2,561,600 | 3,952,000 | 3,956,000 | 2,721,600 |
| 3,556,000 | 3,560,000 | 2,409,200 | 3,756,000 | 3,760,000 | 2,564,800 | 3,956,000 | 3,960,000 | 2,724,800 |
| 3,560,000 | 3,564,000 | 2,412,000 | 3,760,000 | 3,764,000 | 2,568,000 | 3,960,000 | 3,964,000 | 2,728,000 |
| 3,564,000 | 3,568,000 | 2,414,800 | 3,764,000 | 3,768,000 | 2,571,200 | 3,964,000 | 3,968,000 | 2,731,200 |
| 3,568,000 | 3,572,000 | 2,417,600 | 3,768,000 | 3,772,000 | 2,574,400 | 3,968,000 | 3,972,000 | 2,734,400 |

(五)

(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 | 未 満 | | 以 上 | 未 満 | |
| 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 |
| 3,972,000 | 3,976,000 | 2,737,600 | 4,172,000 | 4,176,000 | 2,897,600 | 4,372,000 | 4,376,000 | 3,057,600 |
| 3,976,000 | 3,980,000 | 2,740,800 | 4,176,000 | 4,180,000 | 2,900,800 | 4,376,000 | 4,380,000 | 3,060,800 |
| 3,980,000 | 3,984,000 | 2,744,000 | 4,180,000 | 4,184,000 | 2,904,000 | 4,380,000 | 4,384,000 | 3,064,000 |
| 3,984,000 | 3,988,000 | 2,747,200 | 4,184,000 | 4,188,000 | 2,907,200 | 4,384,000 | 4,388,000 | 3,067,200 |
| 3,988,000 | 3,992,000 | 2,750,400 | 4,188,000 | 4,192,000 | 2,910,400 | 4,388,000 | 4,392,000 | 3,070,400 |
| 3,992,000 | 3,996,000 | 2,753,600 | 4,192,000 | 4,196,000 | 2,913,600 | 4,392,000 | 4,396,000 | 3,073,600 |
| 3,996,000 | 4,000,000 | 2,756,800 | 4,196,000 | 4,200,000 | 2,916,800 | 4,396,000 | 4,400,000 | 3,076,800 |
| 4,000,000 | 4,004,000 | 2,760,000 | 4,200,000 | 4,204,000 | 2,920,000 | 4,400,000 | 4,404,000 | 3,080,000 |
| 4,004,000 | 4,008,000 | 2,763,200 | 4,204,000 | 4,208,000 | 2,923,200 | 4,404,000 | 4,408,000 | 3,083,200 |
| 4,008,000 | 4,012,000 | 2,766,400 | 4,208,000 | 4,212,000 | 2,926,400 | 4,408,000 | 4,412,000 | 3,086,400 |
| 4,012,000 | 4,016,000 | 2,769,600 | 4,212,000 | 4,216,000 | 2,929,600 | 4,412,000 | 4,416,000 | 3,089,600 |
| 4,016,000 | 4,020,000 | 2,772,800 | 4,216,000 | 4,220,000 | 2,932,800 | 4,416,000 | 4,420,000 | 3,092,800 |
| 4,020,000 | 4,024,000 | 2,776,000 | 4,220,000 | 4,224,000 | 2,936,000 | 4,420,000 | 4,424,000 | 3,096,000 |
| 4,024,000 | 4,028,000 | 2,779,200 | 4,224,000 | 4,228,000 | 2,939,200 | 4,424,000 | 4,428,000 | 3,099,200 |
| 4,028,000 | 4,032,000 | 2,782,400 | 4,228,000 | 4,232,000 | 2,942,400 | 4,428,000 | 4,432,000 | 3,102,400 |
| 4,032,000 | 4,036,000 | 2,785,600 | 4,232,000 | 4,236,000 | 2,945,600 | 4,432,000 | 4,436,000 | 3,105,600 |
| 4,036,000 | 4,040,000 | 2,788,800 | 4,236,000 | 4,240,000 | 2,948,800 | 4,436,000 | 4,440,000 | 3,108,800 |
| 4,040,000 | 4,044,000 | 2,792,000 | 4,240,000 | 4,244,000 | 2,952,000 | 4,440,000 | 4,444,000 | 3,112,000 |
| 4,044,000 | 4,048,000 | 2,795,200 | 4,244,000 | 4,248,000 | 2,955,200 | 4,444,000 | 4,448,000 | 3,115,200 |
| 4,048,000 | 4,052,000 | 2,798,400 | 4,248,000 | 4,252,000 | 2,958,400 | 4,448,000 | 4,452,000 | 3,118,400 |
| 4,052,000 | 4,056,000 | 2,801,600 | 4,252,000 | 4,256,000 | 2,961,600 | 4,452,000 | 4,456,000 | 3,121,600 |
| 4,056,000 | 4,060,000 | 2,804,800 | 4,256,000 | 4,260,000 | 2,964,800 | 4,456,000 | 4,460,000 | 3,124,800 |
| 4,060,000 | 4,064,000 | 2,808,000 | 4,260,000 | 4,264,000 | 2,968,000 | 4,460,000 | 4,464,000 | 3,128,000 |
| 4,064,000 | 4,068,000 | 2,811,200 | 4,264,000 | 4,268,000 | 2,971,200 | 4,464,000 | 4,468,000 | 3,131,200 |
| 4,068,000 | 4,072,000 | 2,814,400 | 4,268,000 | 4,272,000 | 2,974,400 | 4,468,000 | 4,472,000 | 3,134,400 |
| 4,072,000 | 4,076,000 | 2,817,600 | 4,272,000 | 4,276,000 | 2,977,600 | 4,472,000 | 4,476,000 | 3,137,600 |
| 4,076,000 | 4,080,000 | 2,820,800 | 4,276,000 | 4,280,000 | 2,980,800 | 4,476,000 | 4,480,000 | 3,140,800 |
| 4,080,000 | 4,084,000 | 2,824,000 | 4,280,000 | 4,284,000 | 2,984,000 | 4,480,000 | 4,484,000 | 3,144,000 |
| 4,084,000 | 4,088,000 | 2,827,200 | 4,284,000 | 4,288,000 | 2,987,200 | 4,484,000 | 4,488,000 | 3,147,200 |
| 4,088,000 | 4,092,000 | 2,830,400 | 4,288,000 | 4,292,000 | 2,990,400 | 4,488,000 | 4,492,000 | 3,150,400 |
| 4,092,000 | 4,096,000 | 2,833,600 | 4,292,000 | 4,296,000 | 2,993,600 | 4,492,000 | 4,496,000 | 3,153,600 |
| 4,096,000 | 4,100,000 | 2,836,800 | 4,296,000 | 4,300,000 | 2,996,800 | 4,496,000 | 4,500,000 | 3,156,800 |
| 4,100,000 | 4,104,000 | 2,840,000 | 4,300,000 | 4,304,000 | 3,000,000 | 4,500,000 | 4,504,000 | 3,160,000 |
| 4,104,000 | 4,108,000 | 2,843,200 | 4,304,000 | 4,308,000 | 3,003,200 | 4,504,000 | 4,508,000 | 3,163,200 |
| 4,108,000 | 4,112,000 | 2,846,400 | 4,308,000 | 4,312,000 | 3,006,400 | 4,508,000 | 4,512,000 | 3,166,400 |
| 4,112,000 | 4,116,000 | 2,849,600 | 4,312,000 | 4,316,000 | 3,009,600 | 4,512,000 | 4,516,000 | 3,169,600 |
| 4,116,000 | 4,120,000 | 2,852,800 | 4,316,000 | 4,320,000 | 3,012,800 | 4,516,000 | 4,520,000 | 3,172,800 |
| 4,120,000 | 4,124,000 | 2,856,000 | 4,320,000 | 4,324,000 | 3,016,000 | 4,520,000 | 4,524,000 | 3,176,000 |
| 4,124,000 | 4,128,000 | 2,859,200 | 4,324,000 | 4,328,000 | 3,019,200 | 4,524,000 | 4,528,000 | 3,179,200 |
| 4,128,000 | 4,132,000 | 2,862,400 | 4,328,000 | 4,332,000 | 3,022,400 | 4,528,000 | 4,532,000 | 3,182,400 |
| 4,132,000 | 4,136,000 | 2,865,600 | 4,332,000 | 4,336,000 | 3,025,600 | 4,532,000 | 4,536,000 | 3,185,600 |
| 4,136,000 | 4,140,000 | 2,868,800 | 4,336,000 | 4,340,000 | 3,028,800 | 4,536,000 | 4,540,000 | 3,188,800 |
| 4,140,000 | 4,144,000 | 2,872,000 | 4,340,000 | 4,344,000 | 3,032,000 | 4,540,000 | 4,544,000 | 3,192,000 |
| 4,144,000 | 4,148,000 | 2,875,200 | 4,344,000 | 4,348,000 | 3,035,200 | 4,544,000 | 4,548,000 | 3,195,200 |
| 4,148,000 | 4,152,000 | 2,878,400 | 4,348,000 | 4,352,000 | 3,038,400 | 4,548,000 | 4,552,000 | 3,198,400 |
| 4,152,000 | 4,156,000 | 2,881,600 | 4,352,000 | 4,356,000 | 3,041,600 | 4,552,000 | 4,556,000 | 3,201,600 |
| 4,156,000 | 4,160,000 | 2,884,800 | 4,356,000 | 4,360,000 | 3,044,800 | 4,556,000 | 4,560,000 | 3,204,800 |
| 4,160,000 | 4,164,000 | 2,888,000 | 4,360,000 | 4,364,000 | 3,048,000 | 4,560,000 | 4,564,000 | 3,208,000 |
| 4,164,000 | 4,168,000 | 2,891,200 | 4,364,000 | 4,368,000 | 3,051,200 | 4,564,000 | 4,568,000 | 3,211,200 |
| 4,168,000 | 4,172,000 | 2,894,400 | 4,368,000 | 4,372,000 | 3,054,400 | 4,568,000 | 4,572,000 | 3,214,400 |

(六)

(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 | |
| 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 |
| 4,572,000 | 4,576,000 | 3,217,600 | 4,772,000 | 4,776,000 | 3,377,600 | 4,972,000 | 4,976,000 | 3,537,600 |
| 4,576,000 | 4,580,000 | 3,220,800 | 4,776,000 | 4,780,000 | 3,380,800 | 4,976,000 | 4,980,000 | 3,540,800 |
| 4,580,000 | 4,584,000 | 3,224,000 | 4,780,000 | 4,784,000 | 3,384,000 | 4,980,000 | 4,984,000 | 3,544,000 |
| 4,584,000 | 4,588,000 | 3,227,200 | 4,784,000 | 4,788,000 | 3,387,200 | 4,984,000 | 4,988,000 | 3,547,200 |
| 4,588,000 | 4,592,000 | 3,230,400 | 4,788,000 | 4,792,000 | 3,390,400 | 4,988,000 | 4,992,000 | 3,550,400 |
| 4,592,000 | 4,596,000 | 3,233,600 | 4,792,000 | 4,796,000 | 3,393,600 | 4,992,000 | 4,996,000 | 3,553,600 |
| 4,596,000 | 4,600,000 | 3,236,800 | 4,796,000 | 4,800,000 | 3,396,800 | 4,996,000 | 5,000,000 | 3,556,800 |
| 4,600,000 | 4,604,000 | 3,240,000 | 4,800,000 | 4,804,000 | 3,400,000 | 5,000,000 | 5,004,000 | 3,560,000 |
| 4,604,000 | 4,608,000 | 3,243,200 | 4,804,000 | 4,808,000 | 3,403,200 | 5,004,000 | 5,008,000 | 3,563,200 |
| 4,608,000 | 4,612,000 | 3,246,400 | 4,808,000 | 4,812,000 | 3,406,400 | 5,008,000 | 5,012,000 | 3,566,400 |
| 4,612,000 | 4,616,000 | 3,249,600 | 4,812,000 | 4,816,000 | 3,409,600 | 5,012,000 | 5,016,000 | 3,569,600 |
| 4,616,000 | 4,620,000 | 3,252,800 | 4,816,000 | 4,820,000 | 3,412,800 | 5,016,000 | 5,020,000 | 3,572,800 |
| 4,620,000 | 4,624,000 | 3,256,000 | 4,820,000 | 4,824,000 | 3,416,000 | 5,020,000 | 5,024,000 | 3,576,000 |
| 4,624,000 | 4,628,000 | 3,259,200 | 4,824,000 | 4,828,000 | 3,419,200 | 5,024,000 | 5,028,000 | 3,579,200 |
| 4,628,000 | 4,632,000 | 3,262,400 | 4,828,000 | 4,832,000 | 3,422,400 | 5,028,000 | 5,032,000 | 3,582,400 |
| 4,632,000 | 4,636,000 | 3,265,600 | 4,832,000 | 4,836,000 | 3,425,600 | 5,032,000 | 5,036,000 | 3,585,600 |
| 4,636,000 | 4,640,000 | 3,268,800 | 4,836,000 | 4,840,000 | 3,428,800 | 5,036,000 | 5,040,000 | 3,588,800 |
| 4,640,000 | 4,644,000 | 3,272,000 | 4,840,000 | 4,844,000 | 3,432,000 | 5,040,000 | 5,044,000 | 3,592,000 |
| 4,644,000 | 4,648,000 | 3,275,200 | 4,844,000 | 4,848,000 | 3,435,200 | 5,044,000 | 5,048,000 | 3,595,200 |
| 4,648,000 | 4,652,000 | 3,278,400 | 4,848,000 | 4,852,000 | 3,438,400 | 5,048,000 | 5,052,000 | 3,598,400 |
| 4,652,000 | 4,656,000 | 3,281,600 | 4,852,000 | 4,856,000 | 3,441,600 | 5,052,000 | 5,056,000 | 3,601,600 |
| 4,656,000 | 4,660,000 | 3,284,800 | 4,856,000 | 4,860,000 | 3,444,800 | 5,056,000 | 5,060,000 | 3,604,800 |
| 4,660,000 | 4,664,000 | 3,288,000 | 4,860,000 | 4,864,000 | 3,448,000 | 5,060,000 | 5,064,000 | 3,608,000 |
| 4,664,000 | 4,668,000 | 3,291,200 | 4,864,000 | 4,868,000 | 3,451,200 | 5,064,000 | 5,068,000 | 3,611,200 |
| 4,668,000 | 4,672,000 | 3,294,400 | 4,868,000 | 4,872,000 | 3,454,400 | 5,068,000 | 5,072,000 | 3,614,400 |
| 4,672,000 | 4,676,000 | 3,297,600 | 4,872,000 | 4,876,000 | 3,457,600 | 5,072,000 | 5,076,000 | 3,617,600 |
| 4,676,000 | 4,680,000 | 3,300,800 | 4,876,000 | 4,880,000 | 3,460,800 | 5,076,000 | 5,080,000 | 3,620,800 |
| 4,680,000 | 4,684,000 | 3,304,000 | 4,880,000 | 4,884,000 | 3,464,000 | 5,080,000 | 5,084,000 | 3,624,000 |
| 4,684,000 | 4,688,000 | 3,307,200 | 4,884,000 | 4,888,000 | 3,467,200 | 5,084,000 | 5,088,000 | 3,627,200 |
| 4,688,000 | 4,692,000 | 3,310,400 | 4,888,000 | 4,892,000 | 3,470,400 | 5,088,000 | 5,092,000 | 3,630,400 |
| 4,692,000 | 4,696,000 | 3,313,600 | 4,892,000 | 4,896,000 | 3,473,600 | 5,092,000 | 5,096,000 | 3,633,600 |
| 4,696,000 | 4,700,000 | 3,316,800 | 4,896,000 | 4,900,000 | 3,476,800 | 5,096,000 | 5,100,000 | 3,636,800 |
| 4,700,000 | 4,704,000 | 3,320,000 | 4,900,000 | 4,904,000 | 3,480,000 | 5,100,000 | 5,104,000 | 3,640,000 |
| 4,704,000 | 4,708,000 | 3,323,200 | 4,904,000 | 4,908,000 | 3,483,200 | 5,104,000 | 5,108,000 | 3,643,200 |
| 4,708,000 | 4,712,000 | 3,326,400 | 4,908,000 | 4,912,000 | 3,486,400 | 5,108,000 | 5,112,000 | 3,646,400 |
| 4,712,000 | 4,716,000 | 3,329,600 | 4,912,000 | 4,916,000 | 3,489,600 | 5,112,000 | 5,116,000 | 3,649,600 |
| 4,716,000 | 4,720,000 | 3,332,800 | 4,916,000 | 4,920,000 | 3,492,800 | 5,116,000 | 5,120,000 | 3,652,800 |
| 4,720,000 | 4,724,000 | 3,336,000 | 4,920,000 | 4,924,000 | 3,496,000 | 5,120,000 | 5,124,000 | 3,656,000 |
| 4,724,000 | 4,728,000 | 3,339,200 | 4,924,000 | 4,928,000 | 3,499,200 | 5,124,000 | 5,128,000 | 3,659,200 |
| 4,728,000 | 4,732,000 | 3,342,400 | 4,928,000 | 4,932,000 | 3,502,400 | 5,128,000 | 5,132,000 | 3,662,400 |
| 4,732,000 | 4,736,000 | 3,345,600 | 4,932,000 | 4,936,000 | 3,505,600 | 5,132,000 | 5,136,000 | 3,665,600 |
| 4,736,000 | 4,740,000 | 3,348,800 | 4,936,000 | 4,940,000 | 3,508,800 | 5,136,000 | 5,140,000 | 3,668,800 |
| 4,740,000 | 4,744,000 | 3,352,000 | 4,940,000 | 4,944,000 | 3,512,000 | 5,140,000 | 5,144,000 | 3,672,000 |
| 4,744,000 | 4,748,000 | 3,355,200 | 4,944,000 | 4,948,000 | 3,515,200 | 5,144,000 | 5,148,000 | 3,675,200 |
| 4,748,000 | 4,752,000 | 3,358,400 | 4,948,000 | 4,952,000 | 3,518,400 | 5,148,000 | 5,152,000 | 3,678,400 |
| 4,752,000 | 4,756,000 | 3,361,600 | 4,952,000 | 4,956,000 | 3,521,600 | 5,152,000 | 5,156,000 | 3,681,600 |
| 4,756,000 | 4,760,000 | 3,364,800 | 4,956,000 | 4,960,000 | 3,524,800 | 5,156,000 | 5,160,000 | 3,684,800 |
| 4,760,000 | 4,764,000 | 3,368,000 | 4,960,000 | 4,964,000 | 3,528,000 | 5,160,000 | 5,164,000 | 3,688,000 |
| 4,764,000 | 4,768,000 | 3,371,200 | 4,964,000 | 4,968,000 | 3,531,200 | 5,164,000 | 5,168,000 | 3,691,200 |
| 4,768,000 | 4,772,000 | 3,374,400 | 4,968,000 | 4,972,000 | 3,534,400 | 5,168,000 | 5,172,000 | 3,694,400 |

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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 | |
| 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 |
| 5,172,000 | 5,176,000 | 3,697,600 | 5,372,000 | 5,376,000 | 3,857,600 | 5,572,000 | 5,576,000 | 4,017,600 |
| 5,176,000 | 5,180,000 | 3,700,800 | 5,376,000 | 5,380,000 | 3,860,800 | 5,576,000 | 5,580,000 | 4,020,800 |
| 5,180,000 | 5,184,000 | 3,704,000 | 5,380,000 | 5,384,000 | 3,864,000 | 5,580,000 | 5,584,000 | 4,024,000 |
| 5,184,000 | 5,188,000 | 3,707,200 | 5,384,000 | 5,388,000 | 3,867,200 | 5,584,000 | 5,588,000 | 4,027,200 |
| 5,188,000 | 5,192,000 | 3,710,400 | 5,388,000 | 5,392,000 | 3,870,400 | 5,588,000 | 5,592,000 | 4,030,400 |
| 5,192,000 | 5,196,000 | 3,713,600 | 5,392,000 | 5,396,000 | 3,873,600 | 5,592,000 | 5,596,000 | 4,033,600 |
| 5,196,000 | 5,200,000 | 3,716,800 | 5,396,000 | 5,400,000 | 3,876,800 | 5,596,000 | 5,600,000 | 4,036,800 |
| 5,200,000 | 5,204,000 | 3,720,000 | 5,400,000 | 5,404,000 | 3,880,000 | 5,600,000 | 5,604,000 | 4,040,000 |
| 5,204,000 | 5,208,000 | 3,723,200 | 5,404,000 | 5,408,000 | 3,883,200 | 5,604,000 | 5,608,000 | 4,043,200 |
| 5,208,000 | 5,212,000 | 3,726,400 | 5,408,000 | 5,412,000 | 3,886,400 | 5,608,000 | 5,612,000 | 4,046,400 |
| 5,212,000 | 5,216,000 | 3,729,600 | 5,412,000 | 5,416,000 | 3,889,600 | 5,612,000 | 5,616,000 | 4,049,600 |
| 5,216,000 | 5,220,000 | 3,732,800 | 5,416,000 | 5,420,000 | 3,892,800 | 5,616,000 | 5,620,000 | 4,052,800 |
| 5,220,000 | 5,224,000 | 3,736,000 | 5,420,000 | 5,424,000 | 3,896,000 | 5,620,000 | 5,624,000 | 4,056,000 |
| 5,224,000 | 5,228,000 | 3,739,200 | 5,424,000 | 5,428,000 | 3,899,200 | 5,624,000 | 5,628,000 | 4,059,200 |
| 5,228,000 | 5,232,000 | 3,742,400 | 5,428,000 | 5,432,000 | 3,902,400 | 5,628,000 | 5,632,000 | 4,062,400 |
| 5,232,000 | 5,236,000 | 3,745,600 | 5,432,000 | 5,436,000 | 3,905,600 | 5,632,000 | 5,636,000 | 4,065,600 |
| 5,236,000 | 5,240,000 | 3,748,800 | 5,436,000 | 5,440,000 | 3,908,800 | 5,636,000 | 5,640,000 | 4,068,800 |
| 5,240,000 | 5,244,000 | 3,752,000 | 5,440,000 | 5,444,000 | 3,912,000 | 5,640,000 | 5,644,000 | 4,072,000 |
| 5,244,000 | 5,248,000 | 3,755,200 | 5,444,000 | 5,448,000 | 3,915,200 | 5,644,000 | 5,648,000 | 4,075,200 |
| 5,248,000 | 5,252,000 | 3,758,400 | 5,448,000 | 5,452,000 | 3,918,400 | 5,648,000 | 5,652,000 | 4,078,400 |
| 5,252,000 | 5,256,000 | 3,761,600 | 5,452,000 | 5,456,000 | 3,921,600 | 5,652,000 | 5,656,000 | 4,081,600 |
| 5,256,000 | 5,260,000 | 3,764,800 | 5,456,000 | 5,460,000 | 3,924,800 | 5,656,000 | 5,660,000 | 4,084,800 |
| 5,260,000 | 5,264,000 | 3,768,000 | 5,460,000 | 5,464,000 | 3,928,000 | 5,660,000 | 5,664,000 | 4,088,000 |
| 5,264,000 | 5,268,000 | 3,771,200 | 5,464,000 | 5,468,000 | 3,931,200 | 5,664,000 | 5,668,000 | 4,091,200 |
| 5,268,000 | 5,272,000 | 3,774,400 | 5,468,000 | 5,472,000 | 3,934,400 | 5,668,000 | 5,672,000 | 4,094,400 |
| 5,272,000 | 5,276,000 | 3,777,600 | 5,472,000 | 5,476,000 | 3,937,600 | 5,672,000 | 5,676,000 | 4,097,600 |
| 5,276,000 | 5,280,000 | 3,780,800 | 5,476,000 | 5,480,000 | 3,940,800 | 5,676,000 | 5,680,000 | 4,100,800 |
| 5,280,000 | 5,284,000 | 3,784,000 | 5,480,000 | 5,484,000 | 3,944,000 | 5,680,000 | 5,684,000 | 4,104,000 |
| 5,284,000 | 5,288,000 | 3,787,200 | 5,484,000 | 5,488,000 | 3,947,200 | 5,684,000 | 5,688,000 | 4,107,200 |
| 5,288,000 | 5,292,000 | 3,790,400 | 5,488,000 | 5,492,000 | 3,950,400 | 5,688,000 | 5,692,000 | 4,110,400 |
| 5,292,000 | 5,296,000 | 3,793,600 | 5,492,000 | 5,496,000 | 3,953,600 | 5,692,000 | 5,696,000 | 4,113,600 |
| 5,296,000 | 5,300,000 | 3,796,800 | 5,496,000 | 5,500,000 | 3,956,800 | 5,696,000 | 5,700,000 | 4,116,800 |
| 5,300,000 | 5,304,000 | 3,800,000 | 5,500,000 | 5,504,000 | 3,960,000 | 5,700,000 | 5,704,000 | 4,120,000 |
| 5,304,000 | 5,308,000 | 3,803,200 | 5,504,000 | 5,508,000 | 3,963,200 | 5,704,000 | 5,708,000 | 4,123,200 |
| 5,308,000 | 5,312,000 | 3,806,400 | 5,508,000 | 5,512,000 | 3,966,400 | 5,708,000 | 5,712,000 | 4,126,400 |
| 5,312,000 | 5,316,000 | 3,809,600 | 5,512,000 | 5,516,000 | 3,969,600 | 5,712,000 | 5,716,000 | 4,129,600 |
| 5,316,000 | 5,320,000 | 3,812,800 | 5,516,000 | 5,520,000 | 3,972,800 | 5,716,000 | 5,720,000 | 4,132,800 |
| 5,320,000 | 5,324,000 | 3,816,000 | 5,520,000 | 5,524,000 | 3,976,000 | 5,720,000 | 5,724,000 | 4,136,000 |
| 5,324,000 | 5,328,000 | 3,819,200 | 5,524,000 | 5,528,000 | 3,979,200 | 5,724,000 | 5,728,000 | 4,139,200 |
| 5,328,000 | 5,332,000 | 3,822,400 | 5,528,000 | 5,532,000 | 3,982,400 | 5,728,000 | 5,732,000 | 4,142,400 |
| 5,332,000 | 5,336,000 | 3,825,600 | 5,532,000 | 5,536,000 | 3,985,600 | 5,732,000 | 5,736,000 | 4,145,600 |
| 5,336,000 | 5,340,000 | 3,828,800 | 5,536,000 | 5,540,000 | 3,988,800 | 5,736,000 | 5,740,000 | 4,148,800 |
| 5,340,000 | 5,344,000 | 3,832,000 | 5,540,000 | 5,544,000 | 3,992,000 | 5,740,000 | 5,744,000 | 4,152,000 |
| 5,344,000 | 5,348,000 | 3,835,200 | 5,544,000 | 5,548,000 | 3,995,200 | 5,744,000 | 5,748,000 | 4,155,200 |
| 5,348,000 | 5,352,000 | 3,838,400 | 5,548,000 | 5,552,000 | 3,998,400 | 5,748,000 | 5,752,000 | 4,158,400 |
| 5,352,000 | 5,356,000 | 3,841,600 | 5,552,000 | 5,556,000 | 4,001,600 | 5,752,000 | 5,756,000 | 4,161,600 |
| 5,356,000 | 5,360,000 | 3,844,800 | 5,556,000 | 5,560,000 | 4,004,800 | 5,756,000 | 5,760,000 | 4,164,800 |
| 5,360,000 | 5,364,000 | 3,848,000 | 5,560,000 | 5,564,000 | 4,008,000 | 5,760,000 | 5,764,000 | 4,168,000 |
| 5,364,000 | 5,368,000 | 3,851,200 | 5,564,000 | 5,568,000 | 4,011,200 | 5,764,000 | 5,768,000 | 4,171,200 |
| 5,368,000 | 5,372,000 | 3,854,400 | 5,568,000 | 5,572,000 | 4,014,400 | 5,768,000 | 5,772,000 | 4,174,400 |

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(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 | |
| 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 |
| 5,772,000 | 5,776,000 | 4,177,600 | 5,972,000 | 5,976,000 | 4,337,600 | 6,172,000 | 6,176,000 | 4,497,600 |
| 5,776,000 | 5,780,000 | 4,180,800 | 5,976,000 | 5,980,000 | 4,340,800 | 6,176,000 | 6,180,000 | 4,500,800 |
| 5,780,000 | 5,784,000 | 4,184,000 | 5,980,000 | 5,984,000 | 4,344,000 | 6,180,000 | 6,184,000 | 4,504,000 |
| 5,784,000 | 5,788,000 | 4,187,200 | 5,984,000 | 5,988,000 | 4,347,200 | 6,184,000 | 6,188,000 | 4,507,200 |
| 5,788,000 | 5,792,000 | 4,190,400 | 5,988,000 | 5,992,000 | 4,350,400 | 6,188,000 | 6,192,000 | 4,510,400 |
| 5,792,000 | 5,796,000 | 4,193,600 | 5,992,000 | 5,996,000 | 4,353,600 | 6,192,000 | 6,196,000 | 4,513,600 |
| 5,796,000 | 5,800,000 | 4,196,800 | 5,996,000 | 6,000,000 | 4,356,800 | 6,196,000 | 6,200,000 | 4,516,800 |
| 5,800,000 | 5,804,000 | 4,200,000 | 6,000,000 | 6,004,000 | 4,360,000 | 6,200,000 | 6,204,000 | 4,520,000 |
| 5,804,000 | 5,808,000 | 4,203,200 | 6,004,000 | 6,008,000 | 4,363,200 | 6,204,000 | 6,208,000 | 4,523,200 |
| 5,808,000 | 5,812,000 | 4,206,400 | 6,008,000 | 6,012,000 | 4,366,400 | 6,208,000 | 6,212,000 | 4,526,400 |
| 5,812,000 | 5,816,000 | 4,209,600 | 6,012,000 | 6,016,000 | 4,369,600 | 6,212,000 | 6,216,000 | 4,529,600 |
| 5,816,000 | 5,820,000 | 4,212,800 | 6,016,000 | 6,020,000 | 4,372,800 | 6,216,000 | 6,220,000 | 4,532,800 |
| 5,820,000 | 5,824,000 | 4,216,000 | 6,020,000 | 6,024,000 | 4,376,000 | 6,220,000 | 6,224,000 | 4,536,000 |
| 5,824,000 | 5,828,000 | 4,219,200 | 6,024,000 | 6,028,000 | 4,379,200 | 6,224,000 | 6,228,000 | 4,539,200 |
| 5,828,000 | 5,832,000 | 4,222,400 | 6,028,000 | 6,032,000 | 4,382,400 | 6,228,000 | 6,232,000 | 4,542,400 |
| 5,832,000 | 5,836,000 | 4,225,600 | 6,032,000 | 6,036,000 | 4,385,600 | 6,232,000 | 6,236,000 | 4,545,600 |
| 5,836,000 | 5,840,000 | 4,228,800 | 6,036,000 | 6,040,000 | 4,388,800 | 6,236,000 | 6,240,000 | 4,548,800 |
| 5,840,000 | 5,844,000 | 4,232,000 | 6,040,000 | 6,044,000 | 4,392,000 | 6,240,000 | 6,244,000 | 4,552,000 |
| 5,844,000 | 5,848,000 | 4,235,200 | 6,044,000 | 6,048,000 | 4,395,200 | 6,244,000 | 6,248,000 | 4,555,200 |
| 5,848,000 | 5,852,000 | 4,238,400 | 6,048,000 | 6,052,000 | 4,398,400 | 6,248,000 | 6,252,000 | 4,558,400 |
| 5,852,000 | 5,856,000 | 4,241,600 | 6,052,000 | 6,056,000 | 4,401,600 | 6,252,000 | 6,256,000 | 4,561,600 |
| 5,856,000 | 5,860,000 | 4,244,800 | 6,056,000 | 6,060,000 | 4,404,800 | 6,256,000 | 6,260,000 | 4,564,800 |
| 5,860,000 | 5,864,000 | 4,248,000 | 6,060,000 | 6,064,000 | 4,408,000 | 6,260,000 | 6,264,000 | 4,568,000 |
| 5,864,000 | 5,868,000 | 4,251,200 | 6,064,000 | 6,068,000 | 4,411,200 | 6,264,000 | 6,268,000 | 4,571,200 |
| 5,868,000 | 5,872,000 | 4,254,400 | 6,068,000 | 6,072,000 | 4,414,400 | 6,268,000 | 6,272,000 | 4,574,400 |
| 5,872,000 | 5,876,000 | 4,257,600 | 6,072,000 | 6,076,000 | 4,417,600 | 6,272,000 | 6,276,000 | 4,577,600 |
| 5,876,000 | 5,880,000 | 4,260,800 | 6,076,000 | 6,080,000 | 4,420,800 | 6,276,000 | 6,280,000 | 4,580,800 |
| 5,880,000 | 5,884,000 | 4,264,000 | 6,080,000 | 6,084,000 | 4,424,000 | 6,280,000 | 6,284,000 | 4,584,000 |
| 5,884,000 | 5,888,000 | 4,267,200 | 6,084,000 | 6,088,000 | 4,427,200 | 6,284,000 | 6,288,000 | 4,587,200 |
| 5,888,000 | 5,892,000 | 4,270,400 | 6,088,000 | 6,092,000 | 4,430,400 | 6,288,000 | 6,292,000 | 4,590,400 |
| 5,892,000 | 5,896,000 | 4,273,600 | 6,092,000 | 6,096,000 | 4,433,600 | 6,292,000 | 6,296,000 | 4,593,600 |
| 5,896,000 | 5,900,000 | 4,276,800 | 6,096,000 | 6,100,000 | 4,436,800 | 6,296,000 | 6,300,000 | 4,596,800 |
| 5,900,000 | 5,904,000 | 4,280,000 | 6,100,000 | 6,104,000 | 4,440,000 | 6,300,000 | 6,304,000 | 4,600,000 |
| 5,904,000 | 5,908,000 | 4,283,200 | 6,104,000 | 6,108,000 | 4,443,200 | 6,304,000 | 6,308,000 | 4,603,200 |
| 5,908,000 | 5,912,000 | 4,286,400 | 6,108,000 | 6,112,000 | 4,446,400 | 6,308,000 | 6,312,000 | 4,606,400 |
| 5,912,000 | 5,916,000 | 4,289,600 | 6,112,000 | 6,116,000 | 4,449,600 | 6,312,000 | 6,316,000 | 4,609,600 |
| 5,916,000 | 5,920,000 | 4,292,800 | 6,116,000 | 6,120,000 | 4,452,800 | 6,316,000 | 6,320,000 | 4,612,800 |
| 5,920,000 | 5,924,000 | 4,296,000 | 6,120,000 | 6,124,000 | 4,456,000 | 6,320,000 | 6,324,000 | 4,616,000 |
| 5,924,000 | 5,928,000 | 4,299,200 | 6,124,000 | 6,128,000 | 4,459,200 | 6,324,000 | 6,328,000 | 4,619,200 |
| 5,928,000 | 5,932,000 | 4,302,400 | 6,128,000 | 6,132,000 | 4,462,400 | 6,328,000 | 6,332,000 | 4,622,400 |
| 5,932,000 | 5,936,000 | 4,305,600 | 6,132,000 | 6,136,000 | 4,465,600 | 6,332,000 | 6,336,000 | 4,625,600 |
| 5,936,000 | 5,940,000 | 4,308,800 | 6,136,000 | 6,140,000 | 4,468,800 | 6,336,000 | 6,340,000 | 4,628,800 |
| 5,940,000 | 5,944,000 | 4,312,000 | 6,140,000 | 6,144,000 | 4,472,000 | 6,340,000 | 6,344,000 | 4,632,000 |
| 5,944,000 | 5,948,000 | 4,315,200 | 6,144,000 | 6,148,000 | 4,475,200 | 6,344,000 | 6,348,000 | 4,635,200 |
| 5,948,000 | 5,952,000 | 4,318,400 | 6,148,000 | 6,152,000 | 4,478,400 | 6,348,000 | 6,352,000 | 4,638,400 |
| 5,952,000 | 5,956,000 | 4,321,600 | 6,152,000 | 6,156,000 | 4,481,600 | 6,352,000 | 6,356,000 | 4,641,600 |
| 5,956,000 | 5,960,000 | 4,324,800 | 6,156,000 | 6,160,000 | 4,484,800 | 6,356,000 | 6,360,000 | 4,644,800 |
| 5,960,000 | 5,964,000 | 4,328,000 | 6,160,000 | 6,164,000 | 4,488,000 | 6,360,000 | 6,364,000 | 4,648,000 |
| 5,964,000 | 5,968,000 | 4,331,200 | 6,164,000 | 6,168,000 | 4,491,200 | 6,364,000 | 6,368,000 | 4,651,200 |
| 5,968,000 | 5,972,000 | 4,334,400 | 6,168,000 | 6,172,000 | 4,494,400 | 6,368,000 | 6,372,000 | 4,654,400 |

(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 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 給与等の金額に90%を乗じて算出した金額から1,100,000円を控除した金額 | |
| 6,372,000 | 6,376,000 | 4,657,600 | 6,492,000 | 6,496,000 | 4,753,600 | 6,600,000 | 8,500,000 | | |
| 6,376,000 | 6,380,000 | 4,660,800 | 6,496,000 | 6,500,000 | 4,756,800 | | | | |
| 6,380,000 | 6,384,000 | 4,664,000 | 6,500,000 | 6,504,000 | 4,760,000 | | | | |
| 6,384,000 | 6,388,000 | 4,667,200 | 6,504,000 | 6,508,000 | 4,763,200 | | | | |
| 6,388,000 | 6,392,000 | 4,670,400 | 6,508,000 | 6,512,000 | 4,766,400 | | | | |
| | | | | | | | | | |
| 6,392,000 | 6,396,000 | 4,673,600 | 6,512,000 | 6,516,000 | 4,769,600 | 8,500,000 | 20,000,000 | | 給与等の金額から1,950,000円を控除した金額 |
| 6,396,000 | 6,400,000 | 4,676,800 | 6,516,000 | 6,520,000 | 4,772,800 | | | | |
| 6,400,000 | 6,404,000 | 4,680,000 | 6,520,000 | 6,524,000 | 4,776,000 | | | | |
| 6,404,000 | 6,408,000 | 4,683,200 | 6,524,000 | 6,528,000 | 4,779,200 | | | | |
| 6,408,000 | 6,412,000 | 4,686,400 | 6,528,000 | 6,532,000 | 4,782,400 | | | | |
| | | | | | | | | | |
| 6,412,000 | 6,416,000 | 4,689,600 | 6,532,000 | 6,536,000 | 4,785,600 | 20,000,000円 | 18,050,000円 | | |
| 6,416,000 | 6,420,000 | 4,692,800 | 6,536,000 | 6,540,000 | 4,788,800 | | | | |
| 6,420,000 | 6,424,000 | 4,696,000 | 6,540,000 | 6,544,000 | 4,792,000 | | | | |
| 6,424,000 | 6,428,000 | 4,699,200 | 6,544,000 | 6,548,000 | 4,795,200 | | | | |
| 6,428,000 | 6,432,000 | 4,702,400 | 6,548,000 | 6,552,000 | 4,798,400 | | | | |
| | | | | | | | | | |
| 6,432,000 | 6,436,000 | 4,705,600 | 6,552,000 | 6,556,000 | 4,801,600 | | | | |
| 6,436,000 | 6,440,000 | 4,708,800 | 6,556,000 | 6,560,000 | 4,804,800 | | | | |
| 6,440,000 | 6,444,000 | 4,712,000 | 6,560,000 | 6,564,000 | 4,808,000 | | | | |
| 6,444,000 | 6,448,000 | 4,715,200 | 6,564,000 | 6,568,000 | 4,811,200 | | | | |
| 6,448,000 | 6,452,000 | 4,718,400 | 6,568,000 | 6,572,000 | 4,814,400 | | | | |
| | | | | | | | | | |
| 6,452,000 | 6,456,000 | 4,721,600 | 6,572,000 | 6,576,000 | 4,817,600 | | | | |
| 6,456,000 | 6,460,000 | 4,724,800 | 6,576,000 | 6,580,000 | 4,820,800 | | | | |
| 6,460,000 | 6,464,000 | 4,728,000 | 6,580,000 | 6,584,000 | 4,824,000 | | | | |
| 6,464,000 | 6,468,000 | 4,731,200 | 6,584,000 | 6,588,000 | 4,827,200 | | | | |
| 6,468,000 | 6,472,000 | 4,734,400 | 6,588,000 | 6,592,000 | 4,830,400 | | | | |
| | | | | | | | | | |
| 6,472,000 | 6,476,000 | 4,737,600 | 6,592,000 | 6,596,000 | 4,833,600 | | | | |
| 6,476,000 | 6,480,000 | 4,740,800 | 6,596,000 | 6,600,000 | 4,836,800 | | | | |
| 6,480,000 | 6,484,000 | 4,744,000 | | | | | | | |
| 6,484,000 | 6,488,000 | 4,747,200 | | | | | | | |
| 6,488,000 | 6,492,000 | 4,750,400 | | | | | | | |

(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

| 保険料の区分 | | 控除額の計算方法 |
|----------|------------------|--------------------------|
| 一般の生命保険料 | 新生命保険料のみの場合 | ① ← 控除額計算式 A |
| | 旧生命保険料のみの場合 | ② ← 控除額計算式 B |
| | 新・旧の生命保険料がある場合 | ③ = (① + ②) 最高40,000円 |
| 介護医療保険料 | | 控除額計算式 A |
| 個人年金保険料 | 新個人年金保険料のみの場合 | ④ ← 控除額計算式 A |
| | 旧個人年金保険料のみの場合 | ⑤ ← 控除額計算式 B |
| | 新・旧の個人年金保険料がある場合 | ⑥ = (④ + ⑤) 最高40,000円 |

(※) 一般の生命保険料の控除額は(①～③のうち最も大きい金額)、個人年金保険料の控除額は(④～⑥のうち最も大きい金額)の合計額とする。

控除額計算式 A

●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 |

(※) 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。

控除額計算式 B

●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 |

(※) 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。

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 (1,095万円以下) | 900万円超 950万円以下 (1,095万円超 1,145万円以下) | 950万円超 1,000万円以下 (1,145万円超 1,195万円以下) | |
| 配偶者控除 | 配偶者の 合計所得金額 48万円以下 | 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 48万円超 95万円以下 | 38万円 | 26万円 | 13万円 | 1,030,000円超 1,500,000円以下 |
| | 95万円超 100万円以下 | 36万円 | 24万円 | 12万円 | 1,500,000円超 1,550,000円以下 |
| | 100万円超 105万円以下 | 31万円 | 21万円 | 11万円 | 1,550,000円超 1,600,000円以下 |
| | 105万円超 110万円以下 | 26万円 | 18万円 | 9万円 | 1,600,000円超 1,667,999円以下 |
| | 110万円超 115万円以下 | 21万円 | 14万円 | 7万円 | 1,667,999円超 1,751,999円以下 |
| | 115万円超 120万円以下 | 16万円 | 11万円 | 6万円 | 1,751,999円超 1,831,999円以下 |
| | 120万円超 125万円以下 | 11万円 | 8万円 | 4万円 | 1,831,999円超 1,903,999円以下 |
| | 125万円超 130万円以下 | 6万円 | 4万円 | 2万円 | 1,903,999円超 1,971,999円以下 |
| | 130万円超 133万円以下 | 3万円 | 2万円 | 1万円 | 1,971,999円超 2,015,999円以下 |
| | 133万円超 | 0円 | 0円 | 0円 | 2,015,999円超 |

- (※) 1 年齢70歳以上(昭和29年1月1日以前生まれ)の人をいいます。
2 所得金額調整控除が適用される場合は、括弧内の各金額に15万円を加えてください。

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 | 10% | 97,500円 | (A)×10%-97,500円 |
| 3,300,000円 " | 20% | 427,500円 | (A)×20%-427,500円 |
| 6,950,000円 " | 23% | 636,000円 | (A)×23%-636,000円 |
| 9,000,000円 " | 33% | 1,536,000円 | (A)×33%-1,536,000円 |
| 18,000,000円 " | 40% | 2,796,000円 | (A)×40%-2,796,000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18,050,000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 | | 最高480,000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 | | 270,000円 | |
| ひとり親控除 | | 350,000円 | |
| 勤労学生控除 | | 270,000円 | |

(※) 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。

合計所得金額と基礎控除額

| 合計所得金額 | 基礎控除の額 |
|--------------------|--------|
| 2,400万円以下 | 48万円 |
| 2,400万円超 2,450万円以下 | 32万円 |
| 2,450万円超 2,500万円以下 | 16万円 |
| 2,500万円超 | — |

所得金額調整控除額

(給与等の収入金額 (1,000万円を超える場合には 1,000万円) - 850万円) × 10% =
所得金額調整控除額 (1円未満の端数があるときは切り上げます)

扶養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 |
| 1 人 | 380,000 円 | 5 人 | 1,900,000 円 |
| 2 人 | 760,000 | 6 人 | 2,280,000 |
| 3 人 | 1,140,000 | 7 人 | 2,660,000 |
| 4 人 | 1,520,000 | 8人以上 | 7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 障害者等の加算額の場合の | 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、寡婦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 所得者本人がひとり親に当たる場合 | | 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「扶養控除額及び障害者等の控除額の合計額⑱」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、「令和5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⑲」欄に記載します。
- ◎ 基礎控除額については、「令和5年分 給与所得者の基礎控除申告書」により求め、源泉徴収簿の「年末調整」欄の「基礎控除額⑳」欄に記載します。

（注）「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）、寡婦控除額又は勤労学生控除額の270,000円
- (4) 「ニ」欄の350,000円 ……ひとり親控除額の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）

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