

給与所得の源泉徴収税額表（平成27年分）

(一) 月額表（平成24年3月31日財務省告示第115号別表第一（平成25年5月31日財務省告示第175号改正））（～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 | 円                                  |
| 88,000               | 円未満     | 0       | 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  | 0 | 3,200                              |
| 89,000               | 90,000  | 180     | 0     | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 3,200                              |
| 90,000               | 91,000  | 230     | 0     | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 3,200                              |
| 91,000               | 92,000  | 290     | 0     | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 3,200                              |
| 92,000               | 93,000  | 340     | 0     | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 3,300                              |
| 93,000               | 94,000  | 390     | 0     | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 3,300                              |
| 94,000               | 95,000  | 440     | 0     | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 3,300                              |
| 95,000               | 96,000  | 490     | 0     | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 3,400                              |
| 96,000               | 97,000  | 540     | 0     | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 3,400                              |
| 97,000               | 98,000  | 590     | 0     | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 3,500                              |
| 98,000               | 99,000  | 640     | 0     | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 3,500                              |
| 99,000               | 101,000 | 720     | 0     | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 3,600                              |
| 101,000              | 103,000 | 830     | 0     | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 3,600                              |
| 103,000              | 105,000 | 930     | 0     | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 3,700                              |
| 105,000              | 107,000 | 1,030   | 0     | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 3,800                              |
| 107,000              | 109,000 | 1,130   | 0     | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 3,800                              |
| 109,000              | 111,000 | 1,240   | 0     | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 3,900                              |
| 111,000              | 113,000 | 1,340   | 0     | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 4,000                              |
| 113,000              | 115,000 | 1,440   | 0     | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 4,100                              |
| 115,000              | 117,000 | 1,540   | 0     | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 4,100                              |
| 117,000              | 119,000 | 1,640   | 0     | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 4,200                              |
| 119,000              | 121,000 | 1,750   | 120   | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 4,300                              |
| 121,000              | 123,000 | 1,850   | 220   | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 4,500                              |
| 123,000              | 125,000 | 1,950   | 330   | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 4,800                              |
| 125,000              | 127,000 | 2,050   | 430   | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 5,100                              |
| 127,000              | 129,000 | 2,150   | 530   | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 5,400                              |
| 129,000              | 131,000 | 2,260   | 630   | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 5,700                              |
| 131,000              | 133,000 | 2,360   | 740   | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 6,000                              |
| 133,000              | 135,000 | 2,460   | 840   | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 6,300                              |
| 135,000              | 137,000 | 2,550   | 930   | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 6,600                              |
| 137,000              | 139,000 | 2,610   | 990   | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 6,800                              |
| 139,000              | 141,000 | 2,680   | 1,050 | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 7,100                              |
| 141,000              | 143,000 | 2,740   | 1,110 | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 7,500                              |
| 143,000              | 145,000 | 2,800   | 1,170 | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 7,800                              |
| 145,000              | 147,000 | 2,860   | 1,240 | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 8,100                              |
| 147,000              | 149,000 | 2,920   | 1,300 | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 8,400                              |
| 149,000              | 151,000 | 2,980   | 1,360 | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 8,700                              |
| 151,000              | 153,000 | 3,050   | 1,430 | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 9,000                              |
| 153,000              | 155,000 | 3,120   | 1,500 | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 9,300                              |
| 155,000              | 157,000 | 3,200   | 1,570 | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 9,600                              |
| 157,000              | 159,000 | 3,270   | 1,640 | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 9,900                              |
| 159,000              | 161,000 | 3,340   | 1,720 | 100 | 0  | 0  | 0  | 0  | 0  | 0 | 10,200                             |
| 161,000              | 163,000 | 3,410   | 1,790 | 170 | 0  | 0  | 0  | 0  | 0  | 0 | 10,500                             |
| 163,000              | 165,000 | 3,480   | 1,860 | 250 | 0  | 0  | 0  | 0  | 0  | 0 | 10,800                             |
| 165,000              | 167,000 | 3,550   | 1,930 | 320 | 0  | 0  | 0  | 0  | 0  | 0 | 11,100                             |

(二)

(167,000円～289,999円)

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

(三)

(290,000円～439,999円)

| その月の社会保険料等控除後の給与等の金額 |         | 甲             |        |        |        |       |       |       |       | 乙       |
|----------------------|---------|---------------|--------|--------|--------|-------|-------|-------|-------|---------|
|                      |         | 扶 養 親 族 等 の 数 |        |        |        |       |       |       |       |         |
|                      |         | 0 人           | 1 人    | 2 人    | 3 人    | 4 人   | 5 人   | 6 人   | 7 人   |         |
| 以 上                  | 未 満     | 税 額           |        |        |        |       |       |       |       | 税 額     |
| 円                    | 円       | 円             | 円      | 円      | 円      | 円     | 円     | 円     | 円     | 円       |
| 290,000              | 293,000 | 8,040         | 6,420  | 4,800  | 3,190  | 1,570 | 0     | 0     | 0     | 50,500  |
| 293,000              | 296,000 | 8,140         | 6,520  | 4,910  | 3,290  | 1,670 | 0     | 0     | 0     | 51,600  |
| 296,000              | 299,000 | 8,250         | 6,640  | 5,010  | 3,400  | 1,790 | 160   | 0     | 0     | 52,300  |
| 299,000              | 302,000 | 8,420         | 6,740  | 5,130  | 3,510  | 1,890 | 280   | 0     | 0     | 52,900  |
| 302,000              | 305,000 | 8,670         | 6,860  | 5,250  | 3,630  | 2,010 | 400   | 0     | 0     | 53,500  |
| 305,000              | 308,000 | 8,910         | 6,980  | 5,370  | 3,760  | 2,130 | 520   | 0     | 0     | 54,200  |
| 308,000              | 311,000 | 9,160         | 7,110  | 5,490  | 3,880  | 2,260 | 640   | 0     | 0     | 54,800  |
| 311,000              | 314,000 | 9,400         | 7,230  | 5,620  | 4,000  | 2,380 | 770   | 0     | 0     | 55,400  |
| 314,000              | 317,000 | 9,650         | 7,350  | 5,740  | 4,120  | 2,500 | 890   | 0     | 0     | 56,100  |
| 317,000              | 320,000 | 9,890         | 7,470  | 5,860  | 4,250  | 2,620 | 1,010 | 0     | 0     | 56,800  |
| 320,000              | 323,000 | 10,140        | 7,600  | 5,980  | 4,370  | 2,750 | 1,130 | 0     | 0     | 57,700  |
| 323,000              | 326,000 | 10,380        | 7,720  | 6,110  | 4,490  | 2,870 | 1,260 | 0     | 0     | 58,500  |
| 326,000              | 329,000 | 10,630        | 7,840  | 6,230  | 4,610  | 2,990 | 1,380 | 0     | 0     | 59,300  |
| 329,000              | 332,000 | 10,870        | 7,960  | 6,350  | 4,740  | 3,110 | 1,500 | 0     | 0     | 60,200  |
| 332,000              | 335,000 | 11,120        | 8,090  | 6,470  | 4,860  | 3,240 | 1,620 | 0     | 0     | 61,100  |
| 335,000              | 338,000 | 11,360        | 8,210  | 6,600  | 4,980  | 3,360 | 1,750 | 130   | 0     | 62,000  |
| 338,000              | 341,000 | 11,610        | 8,370  | 6,720  | 5,110  | 3,480 | 1,870 | 260   | 0     | 62,900  |
| 341,000              | 344,000 | 11,850        | 8,620  | 6,840  | 5,230  | 3,600 | 1,990 | 380   | 0     | 63,800  |
| 344,000              | 347,000 | 12,100        | 8,860  | 6,960  | 5,350  | 3,730 | 2,110 | 500   | 0     | 64,700  |
| 347,000              | 350,000 | 12,340        | 9,110  | 7,090  | 5,470  | 3,850 | 2,240 | 620   | 0     | 65,800  |
| 350,000              | 353,000 | 12,590        | 9,350  | 7,210  | 5,600  | 3,970 | 2,360 | 750   | 0     | 66,700  |
| 353,000              | 356,000 | 12,830        | 9,600  | 7,330  | 5,720  | 4,090 | 2,480 | 870   | 0     | 67,600  |
| 356,000              | 359,000 | 13,080        | 9,840  | 7,450  | 5,840  | 4,220 | 2,600 | 990   | 0     | 68,500  |
| 359,000              | 362,000 | 13,320        | 10,090 | 7,580  | 5,960  | 4,340 | 2,730 | 1,110 | 0     | 69,400  |
| 362,000              | 365,000 | 13,570        | 10,330 | 7,700  | 6,090  | 4,460 | 2,850 | 1,240 | 0     | 70,400  |
| 365,000              | 368,000 | 13,810        | 10,580 | 7,820  | 6,210  | 4,580 | 2,970 | 1,360 | 0     | 71,400  |
| 368,000              | 371,000 | 14,060        | 10,820 | 7,940  | 6,330  | 4,710 | 3,090 | 1,480 | 0     | 72,300  |
| 371,000              | 374,000 | 14,300        | 11,070 | 8,070  | 6,450  | 4,830 | 3,220 | 1,600 | 0     | 73,100  |
| 374,000              | 377,000 | 14,550        | 11,310 | 8,190  | 6,580  | 4,950 | 3,340 | 1,730 | 100   | 73,900  |
| 377,000              | 380,000 | 14,790        | 11,560 | 8,320  | 6,700  | 5,070 | 3,460 | 1,850 | 220   | 74,700  |
| 380,000              | 383,000 | 15,040        | 11,800 | 8,570  | 6,820  | 5,200 | 3,580 | 1,970 | 350   | 75,700  |
| 383,000              | 386,000 | 15,280        | 12,050 | 8,810  | 6,940  | 5,320 | 3,710 | 2,090 | 470   | 76,500  |
| 386,000              | 389,000 | 15,530        | 12,290 | 9,060  | 7,070  | 5,440 | 3,830 | 2,220 | 590   | 77,300  |
| 389,000              | 392,000 | 15,770        | 12,540 | 9,300  | 7,190  | 5,560 | 3,950 | 2,340 | 710   | 78,200  |
| 392,000              | 395,000 | 16,020        | 12,780 | 9,550  | 7,310  | 5,690 | 4,070 | 2,460 | 840   | 79,700  |
| 395,000              | 398,000 | 16,260        | 13,030 | 9,790  | 7,430  | 5,810 | 4,200 | 2,580 | 960   | 81,400  |
| 398,000              | 401,000 | 16,510        | 13,270 | 10,040 | 7,560  | 5,930 | 4,320 | 2,710 | 1,080 | 82,900  |
| 401,000              | 404,000 | 16,750        | 13,520 | 10,280 | 7,680  | 6,050 | 4,440 | 2,830 | 1,200 | 84,500  |
| 404,000              | 407,000 | 17,000        | 13,760 | 10,530 | 7,800  | 6,180 | 4,560 | 2,950 | 1,330 | 86,100  |
| 407,000              | 410,000 | 17,240        | 14,010 | 10,770 | 7,920  | 6,300 | 4,690 | 3,070 | 1,450 | 87,700  |
| 410,000              | 413,000 | 17,490        | 14,250 | 11,020 | 8,050  | 6,420 | 4,810 | 3,200 | 1,570 | 89,200  |
| 413,000              | 416,000 | 17,730        | 14,500 | 11,260 | 8,170  | 6,540 | 4,930 | 3,320 | 1,690 | 90,800  |
| 416,000              | 419,000 | 17,980        | 14,740 | 11,510 | 8,290  | 6,670 | 5,050 | 3,440 | 1,820 | 92,400  |
| 419,000              | 422,000 | 18,220        | 14,990 | 11,750 | 8,530  | 6,790 | 5,180 | 3,560 | 1,940 | 93,900  |
| 422,000              | 425,000 | 18,470        | 15,230 | 12,000 | 8,770  | 6,910 | 5,300 | 3,690 | 2,060 | 95,600  |
| 425,000              | 428,000 | 18,710        | 15,480 | 12,240 | 9,020  | 7,030 | 5,420 | 3,810 | 2,180 | 97,100  |
| 428,000              | 431,000 | 18,960        | 15,720 | 12,490 | 9,260  | 7,160 | 5,540 | 3,930 | 2,310 | 98,600  |
| 431,000              | 434,000 | 19,210        | 15,970 | 12,730 | 9,510  | 7,280 | 5,670 | 4,050 | 2,430 | 100,300 |
| 434,000              | 437,000 | 19,450        | 16,210 | 12,980 | 9,750  | 7,400 | 5,790 | 4,180 | 2,550 | 101,800 |
| 437,000              | 440,000 | 19,700        | 16,460 | 13,220 | 10,000 | 7,520 | 5,910 | 4,300 | 2,680 | 103,400 |

(四)

(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 | 105,000 |
| 443,000              | 446,000 | 20,580        | 16,950 | 13,710 | 10,490 | 7,770  | 6,160  | 4,540  | 2,920 | 106,600 |
| 446,000              | 449,000 | 21,070        | 17,190 | 13,960 | 10,730 | 7,890  | 6,280  | 4,670  | 3,040 | 108,100 |
| 449,000              | 452,000 | 21,560        | 17,440 | 14,200 | 10,980 | 8,010  | 6,400  | 4,790  | 3,170 | 109,700 |
| 452,000              | 455,000 | 22,050        | 17,680 | 14,450 | 11,220 | 8,140  | 6,520  | 4,910  | 3,290 | 111,300 |
| 455,000              | 458,000 | 22,540        | 17,930 | 14,690 | 11,470 | 8,260  | 6,650  | 5,030  | 3,410 | 112,800 |
| 458,000              | 461,000 | 23,030        | 18,170 | 14,940 | 11,710 | 8,470  | 6,770  | 5,160  | 3,530 | 114,500 |
| 461,000              | 464,000 | 23,520        | 18,420 | 15,180 | 11,960 | 8,720  | 6,890  | 5,280  | 3,660 | 116,000 |
| 464,000              | 467,000 | 24,010        | 18,660 | 15,430 | 12,200 | 8,960  | 7,010  | 5,400  | 3,780 | 117,500 |
| 467,000              | 470,000 | 24,500        | 18,910 | 15,670 | 12,450 | 9,210  | 7,140  | 5,520  | 3,900 | 119,200 |
| 470,000              | 473,000 | 24,990        | 19,150 | 15,920 | 12,690 | 9,450  | 7,260  | 5,650  | 4,020 | 120,700 |
| 473,000              | 476,000 | 25,480        | 19,400 | 16,160 | 12,940 | 9,700  | 7,380  | 5,770  | 4,150 | 122,300 |
| 476,000              | 479,000 | 25,970        | 19,640 | 16,410 | 13,180 | 9,940  | 7,500  | 5,890  | 4,270 | 123,800 |
| 479,000              | 482,000 | 26,460        | 20,000 | 16,650 | 13,430 | 10,190 | 7,630  | 6,010  | 4,390 | 125,400 |
| 482,000              | 485,000 | 26,950        | 20,490 | 16,900 | 13,670 | 10,430 | 7,750  | 6,140  | 4,510 | 127,000 |
| 485,000              | 488,000 | 27,440        | 20,980 | 17,140 | 13,920 | 10,680 | 7,870  | 6,260  | 4,640 | 128,500 |
| 488,000              | 491,000 | 27,930        | 21,470 | 17,390 | 14,160 | 10,920 | 7,990  | 6,380  | 4,760 | 130,200 |
| 491,000              | 494,000 | 28,420        | 21,960 | 17,630 | 14,410 | 11,170 | 8,120  | 6,500  | 4,880 | 131,700 |
| 494,000              | 497,000 | 28,910        | 22,450 | 17,880 | 14,650 | 11,410 | 8,240  | 6,630  | 5,000 | 133,300 |
| 497,000              | 500,000 | 29,400        | 22,940 | 18,120 | 14,900 | 11,660 | 8,420  | 6,750  | 5,130 | 134,900 |
| 500,000              | 503,000 | 29,890        | 23,430 | 18,370 | 15,140 | 11,900 | 8,670  | 6,870  | 5,250 | 136,400 |
| 503,000              | 506,000 | 30,380        | 23,920 | 18,610 | 15,390 | 12,150 | 8,910  | 6,990  | 5,370 | 138,100 |
| 506,000              | 509,000 | 30,880        | 24,410 | 18,860 | 15,630 | 12,390 | 9,160  | 7,120  | 5,490 | 139,900 |
| 509,000              | 512,000 | 31,370        | 24,900 | 19,100 | 15,880 | 12,640 | 9,400  | 7,240  | 5,620 | 141,500 |
| 512,000              | 515,000 | 31,860        | 25,390 | 19,350 | 16,120 | 12,890 | 9,650  | 7,360  | 5,740 | 143,200 |
| 515,000              | 518,000 | 32,350        | 25,880 | 19,590 | 16,370 | 13,130 | 9,890  | 7,480  | 5,860 | 145,000 |
| 518,000              | 521,000 | 32,840        | 26,370 | 19,900 | 16,610 | 13,380 | 10,140 | 7,610  | 5,980 | 146,600 |
| 521,000              | 524,000 | 33,330        | 26,860 | 20,390 | 16,860 | 13,620 | 10,380 | 7,730  | 6,110 | 148,400 |
| 524,000              | 527,000 | 33,820        | 27,350 | 20,880 | 17,100 | 13,870 | 10,630 | 7,850  | 6,230 | 150,100 |
| 527,000              | 530,000 | 34,310        | 27,840 | 21,370 | 17,350 | 14,110 | 10,870 | 7,970  | 6,350 | 151,700 |
| 530,000              | 533,000 | 34,800        | 28,330 | 21,860 | 17,590 | 14,360 | 11,120 | 8,100  | 6,470 | 153,300 |
| 533,000              | 536,000 | 35,290        | 28,820 | 22,350 | 17,840 | 14,600 | 11,360 | 8,220  | 6,600 | 154,900 |
| 536,000              | 539,000 | 35,780        | 29,310 | 22,840 | 18,080 | 14,850 | 11,610 | 8,380  | 6,720 | 156,400 |
| 539,000              | 542,000 | 36,270        | 29,800 | 23,330 | 18,330 | 15,090 | 11,850 | 8,630  | 6,840 | 158,100 |
| 542,000              | 545,000 | 36,760        | 30,290 | 23,820 | 18,570 | 15,340 | 12,100 | 8,870  | 6,960 | 159,600 |
| 545,000              | 548,000 | 37,250        | 30,780 | 24,310 | 18,820 | 15,580 | 12,340 | 9,120  | 7,090 | 161,200 |
| 548,000              | 551,000 | 37,740        | 31,270 | 24,800 | 19,060 | 15,830 | 12,590 | 9,360  | 7,210 | 162,700 |
| 551,000              | 554,000 | 38,280        | 31,810 | 25,340 | 19,330 | 16,100 | 12,860 | 9,630  | 7,350 | 164,300 |
| 554,000              | 557,000 | 38,830        | 32,370 | 25,890 | 19,600 | 16,380 | 13,140 | 9,900  | 7,480 | 165,900 |
| 557,000              | 560,000 | 39,380        | 32,920 | 26,440 | 19,980 | 16,650 | 13,420 | 10,180 | 7,630 | 167,400 |
| 560,000              | 563,000 | 39,930        | 33,470 | 27,000 | 20,530 | 16,930 | 13,690 | 10,460 | 7,760 | 169,000 |
| 563,000              | 566,000 | 40,480        | 34,020 | 27,550 | 21,080 | 17,200 | 13,970 | 10,730 | 7,900 | 170,500 |
| 566,000              | 569,000 | 41,030        | 34,570 | 28,100 | 21,630 | 17,480 | 14,240 | 11,010 | 8,040 | 172,000 |
| 569,000              | 572,000 | 41,590        | 35,120 | 28,650 | 22,190 | 17,760 | 14,520 | 11,280 | 8,180 | 173,600 |
| 572,000              | 575,000 | 42,140        | 35,670 | 29,200 | 22,740 | 18,030 | 14,790 | 11,560 | 8,330 | 175,100 |
| 575,000              | 578,000 | 42,690        | 36,230 | 29,750 | 23,290 | 18,310 | 15,070 | 11,830 | 8,610 | 176,600 |
| 578,000              | 581,000 | 43,240        | 36,780 | 30,300 | 23,840 | 18,580 | 15,350 | 12,110 | 8,880 | 178,200 |
| 581,000              | 584,000 | 43,790        | 37,330 | 30,850 | 24,390 | 18,860 | 15,620 | 12,380 | 9,160 | 179,600 |
| 584,000              | 587,000 | 44,340        | 37,880 | 31,410 | 24,940 | 19,130 | 15,900 | 12,660 | 9,430 | 181,100 |
| 587,000              | 590,000 | 44,890        | 38,430 | 31,960 | 25,490 | 19,410 | 16,170 | 12,940 | 9,710 | 182,700 |

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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  | 184,200 |
| 593,000              | 596,000 | 46,000        | 39,530 | 33,060 | 26,600 | 20,130 | 16,720 | 13,490 | 10,260 | 185,700 |
| 596,000              | 599,000 | 46,550        | 40,080 | 33,610 | 27,150 | 20,690 | 17,000 | 13,760 | 10,540 | 187,300 |
| 599,000              | 602,000 | 47,100        | 40,640 | 34,160 | 27,700 | 21,240 | 17,280 | 14,040 | 10,810 | 188,800 |
| 602,000              | 605,000 | 47,650        | 41,190 | 34,710 | 28,250 | 21,790 | 17,550 | 14,310 | 11,090 | 190,300 |
| 605,000              | 608,000 | 48,200        | 41,740 | 35,270 | 28,800 | 22,340 | 17,830 | 14,590 | 11,360 | 191,800 |
| 608,000              | 611,000 | 48,750        | 42,290 | 35,820 | 29,350 | 22,890 | 18,100 | 14,870 | 11,640 | 193,400 |
| 611,000              | 614,000 | 49,300        | 42,840 | 36,370 | 29,910 | 23,440 | 18,380 | 15,140 | 11,920 | 194,900 |
| 614,000              | 617,000 | 49,860        | 43,390 | 36,920 | 30,460 | 23,990 | 18,650 | 15,420 | 12,190 | 196,400 |
| 617,000              | 620,000 | 50,410        | 43,940 | 37,470 | 31,010 | 24,540 | 18,930 | 15,690 | 12,470 | 197,900 |
| 620,000              | 623,000 | 50,960        | 44,500 | 38,020 | 31,560 | 25,100 | 19,210 | 15,970 | 12,740 | 199,400 |
| 623,000              | 626,000 | 51,510        | 45,050 | 38,570 | 32,110 | 25,650 | 19,480 | 16,240 | 13,020 | 200,900 |
| 626,000              | 629,000 | 52,060        | 45,600 | 39,120 | 32,660 | 26,200 | 19,760 | 16,520 | 13,290 | 202,500 |
| 629,000              | 632,000 | 52,610        | 46,150 | 39,680 | 33,210 | 26,750 | 20,280 | 16,800 | 13,570 | 204,000 |
| 632,000              | 635,000 | 53,160        | 46,700 | 40,230 | 33,760 | 27,300 | 20,830 | 17,070 | 13,840 | 205,500 |
| 635,000              | 638,000 | 53,710        | 47,250 | 40,780 | 34,320 | 27,850 | 21,380 | 17,350 | 14,120 | 207,100 |
| 638,000              | 641,000 | 54,270        | 47,800 | 41,330 | 34,870 | 28,400 | 21,930 | 17,620 | 14,400 | 208,600 |
| 641,000              | 644,000 | 54,820        | 48,350 | 41,880 | 35,420 | 28,960 | 22,480 | 17,900 | 14,670 | 210,100 |
| 644,000              | 647,000 | 55,370        | 48,910 | 42,430 | 35,970 | 29,510 | 23,030 | 18,170 | 14,950 | 211,700 |
| 647,000              | 650,000 | 55,920        | 49,460 | 42,980 | 36,520 | 30,060 | 23,590 | 18,450 | 15,220 | 213,200 |
| 650,000              | 653,000 | 56,470        | 50,010 | 43,540 | 37,070 | 30,610 | 24,140 | 18,730 | 15,500 | 214,400 |
| 653,000              | 656,000 | 57,020        | 50,560 | 44,090 | 37,620 | 31,160 | 24,690 | 19,000 | 15,770 | 215,400 |
| 656,000              | 659,000 | 57,570        | 51,110 | 44,640 | 38,180 | 31,710 | 25,240 | 19,280 | 16,050 | 216,600 |
| 659,000              | 662,000 | 58,130        | 51,660 | 45,190 | 38,730 | 32,260 | 25,790 | 19,550 | 16,330 | 217,700 |
| 662,000              | 665,000 | 58,680        | 52,210 | 45,740 | 39,280 | 32,810 | 26,340 | 19,880 | 16,600 | 218,700 |
| 665,000              | 668,000 | 59,230        | 52,770 | 46,290 | 39,830 | 33,370 | 26,890 | 20,430 | 16,880 | 219,800 |
| 668,000              | 671,000 | 59,780        | 53,320 | 46,840 | 40,380 | 33,920 | 27,440 | 20,980 | 17,150 | 220,800 |
| 671,000              | 674,000 | 60,330        | 53,870 | 47,390 | 40,930 | 34,470 | 28,000 | 21,530 | 17,430 | 222,000 |
| 674,000              | 677,000 | 60,880        | 54,420 | 47,950 | 41,480 | 35,020 | 28,550 | 22,080 | 17,700 | 223,100 |
| 677,000              | 680,000 | 61,430        | 54,970 | 48,500 | 42,030 | 35,570 | 29,100 | 22,640 | 17,980 | 224,100 |
| 680,000              | 683,000 | 61,980        | 55,520 | 49,050 | 42,590 | 36,120 | 29,650 | 23,190 | 18,260 | 225,200 |
| 683,000              | 686,000 | 62,540        | 56,070 | 49,600 | 43,140 | 36,670 | 30,200 | 23,740 | 18,530 | 226,400 |
| 686,000              | 689,000 | 63,090        | 56,620 | 50,150 | 43,690 | 37,230 | 30,750 | 24,290 | 18,810 | 227,400 |
| 689,000              | 692,000 | 63,640        | 57,180 | 50,700 | 44,240 | 37,780 | 31,300 | 24,840 | 19,080 | 228,500 |
| 692,000              | 695,000 | 64,190        | 57,730 | 51,250 | 44,790 | 38,330 | 31,860 | 25,390 | 19,360 | 229,600 |
| 695,000              | 698,000 | 64,740        | 58,280 | 51,810 | 45,340 | 38,880 | 32,410 | 25,940 | 19,630 | 230,700 |
| 698,000              | 701,000 | 65,290        | 58,830 | 52,360 | 45,890 | 39,430 | 32,960 | 26,490 | 20,030 | 232,400 |
| 701,000              | 704,000 | 65,840        | 59,380 | 52,910 | 46,450 | 39,980 | 33,510 | 27,050 | 20,580 | 234,000 |
| 704,000              | 707,000 | 66,400        | 59,930 | 53,460 | 47,000 | 40,530 | 34,060 | 27,600 | 21,130 | 235,600 |
| 707,000              | 710,000 | 66,950        | 60,480 | 54,010 | 47,550 | 41,090 | 34,610 | 28,150 | 21,690 | 237,300 |
| 710,000              | 713,000 | 67,500        | 61,040 | 54,560 | 48,100 | 41,640 | 35,160 | 28,700 | 22,240 | 238,900 |
| 713,000              | 716,000 | 68,050        | 61,590 | 55,110 | 48,650 | 42,190 | 35,710 | 29,250 | 22,790 | 240,500 |
| 716,000              | 719,000 | 68,600        | 62,140 | 55,660 | 49,200 | 42,740 | 36,270 | 29,800 | 23,340 | 242,200 |
| 719,000              | 722,000 | 69,150        | 62,690 | 56,220 | 49,750 | 43,290 | 36,820 | 30,350 | 23,890 | 243,800 |
| 722,000              | 725,000 | 69,700        | 63,240 | 56,770 | 50,300 | 43,840 | 37,370 | 30,910 | 24,440 | 245,300 |
| 725,000              | 728,000 | 70,260        | 63,790 | 57,320 | 50,860 | 44,390 | 37,920 | 31,460 | 24,990 | 247,000 |
| 728,000              | 731,000 | 70,810        | 64,340 | 57,870 | 51,410 | 44,940 | 38,470 | 32,010 | 25,550 | 248,600 |
| 731,000              | 734,000 | 71,360        | 64,890 | 58,420 | 51,960 | 45,500 | 39,020 | 32,560 | 26,100 | 250,200 |
| 734,000              | 737,000 | 71,910        | 65,450 | 58,970 | 52,510 | 46,050 | 39,570 | 33,110 | 26,650 | 251,900 |
| 737,000              | 740,000 | 72,460        | 66,000 | 59,520 | 53,060 | 46,600 | 40,130 | 33,660 | 27,200 | 253,500 |

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(740,000円～889,999円)

| その月の社会保険料等控除後の給与等の金額 |         | 甲             |        |        |        |        |        |        |        | 乙       |
|----------------------|---------|---------------|--------|--------|--------|--------|--------|--------|--------|---------|
|                      |         | 扶 養 親 族 等 の 数 |        |        |        |        |        |        |        |         |
|                      |         | 0 人           | 1 人    | 2 人    | 3 人    | 4 人    | 5 人    | 6 人    | 7 人    |         |
| 以 上                  | 未 満     | 税 額           |        |        |        |        |        |        |        | 税 額     |
| 円                    | 円       | 円             | 円      | 円      | 円      | 円      | 円      | 円      | 円      | 円       |
| 740,000              | 743,000 | 73,010        | 66,550 | 60,080 | 53,610 | 47,150 | 40,680 | 34,210 | 27,750 | 255,100 |
| 743,000              | 746,000 | 73,560        | 67,100 | 60,630 | 54,160 | 47,700 | 41,230 | 34,770 | 28,300 | 256,800 |
| 746,000              | 749,000 | 74,110        | 67,650 | 61,180 | 54,720 | 48,250 | 41,780 | 35,320 | 28,850 | 258,400 |
| 749,000              | 752,000 | 74,670        | 68,200 | 61,730 | 55,270 | 48,800 | 42,330 | 35,870 | 29,400 | 259,900 |
| 752,000              | 755,000 | 75,220        | 68,750 | 62,280 | 55,820 | 49,360 | 42,880 | 36,420 | 29,960 | 261,600 |
| 755,000              | 758,000 | 75,770        | 69,310 | 62,830 | 56,370 | 49,910 | 43,430 | 36,970 | 30,510 | 263,200 |
| 758,000              | 761,000 | 76,320        | 69,860 | 63,380 | 56,920 | 50,460 | 43,980 | 37,520 | 31,060 | 264,800 |
| 761,000              | 764,000 | 76,870        | 70,410 | 63,940 | 57,470 | 51,010 | 44,540 | 38,070 | 31,610 | 266,500 |
| 764,000              | 767,000 | 77,420        | 70,960 | 64,490 | 58,020 | 51,560 | 45,090 | 38,620 | 32,160 | 268,100 |
| 767,000              | 770,000 | 77,970        | 71,510 | 65,040 | 58,570 | 52,110 | 45,640 | 39,180 | 32,710 | 269,700 |
| 770,000              | 773,000 | 78,530        | 72,060 | 65,590 | 59,130 | 52,660 | 46,190 | 39,730 | 33,260 | 271,400 |
| 773,000              | 776,000 | 79,080        | 72,610 | 66,140 | 59,680 | 53,210 | 46,740 | 40,280 | 33,820 | 273,000 |
| 776,000              | 779,000 | 79,630        | 73,160 | 66,690 | 60,230 | 53,770 | 47,290 | 40,830 | 34,370 | 274,600 |
| 779,000              | 782,000 | 80,180        | 73,720 | 67,240 | 60,780 | 54,320 | 47,840 | 41,380 | 34,920 | 276,200 |
| 782,000              | 785,000 | 80,730        | 74,270 | 67,790 | 61,330 | 54,870 | 48,400 | 41,930 | 35,470 | 277,800 |
| 785,000              | 788,000 | 81,280        | 74,820 | 68,350 | 61,880 | 55,420 | 48,950 | 42,480 | 36,020 | 279,400 |
| 788,000              | 791,000 | 81,830        | 75,370 | 68,900 | 62,430 | 55,970 | 49,500 | 43,040 | 36,570 | 281,100 |
| 791,000              | 794,000 | 82,460        | 75,920 | 69,450 | 62,990 | 56,520 | 50,050 | 43,590 | 37,120 | 282,700 |
| 794,000              | 797,000 | 83,100        | 76,470 | 70,000 | 63,540 | 57,070 | 50,600 | 44,140 | 37,670 | 284,300 |
| 797,000              | 800,000 | 83,730        | 77,020 | 70,550 | 64,090 | 57,630 | 51,150 | 44,690 | 38,230 | 286,000 |
| 800,000              | 803,000 | 84,370        | 77,580 | 71,100 | 64,640 | 58,180 | 51,700 | 45,240 | 38,780 | 287,600 |
| 803,000              | 806,000 | 85,000        | 78,130 | 71,650 | 65,190 | 58,730 | 52,250 | 45,790 | 39,330 | 289,200 |
| 806,000              | 809,000 | 85,630        | 78,680 | 72,210 | 65,740 | 59,280 | 52,810 | 46,340 | 39,880 | 290,800 |
| 809,000              | 812,000 | 86,260        | 79,230 | 72,760 | 66,290 | 59,830 | 53,360 | 46,890 | 40,430 | 292,400 |
| 812,000              | 815,000 | 86,900        | 79,780 | 73,310 | 66,840 | 60,380 | 53,910 | 47,450 | 40,980 | 294,000 |
| 815,000              | 818,000 | 87,530        | 80,330 | 73,860 | 67,400 | 60,930 | 54,460 | 48,000 | 41,530 | 295,700 |
| 818,000              | 821,000 | 88,160        | 80,880 | 74,410 | 67,950 | 61,480 | 55,010 | 48,550 | 42,090 | 297,300 |
| 821,000              | 824,000 | 88,800        | 81,430 | 74,960 | 68,500 | 62,040 | 55,560 | 49,100 | 42,640 | 298,900 |
| 824,000              | 827,000 | 89,440        | 82,000 | 75,510 | 69,050 | 62,590 | 56,110 | 49,650 | 43,190 | 300,600 |
| 827,000              | 830,000 | 90,070        | 82,630 | 76,060 | 69,600 | 63,140 | 56,670 | 50,200 | 43,740 | 302,200 |
| 830,000              | 833,000 | 90,710        | 83,260 | 76,620 | 70,150 | 63,690 | 57,220 | 50,750 | 44,290 | 303,800 |
| 833,000              | 836,000 | 91,350        | 83,920 | 77,190 | 70,710 | 64,250 | 57,790 | 51,320 | 44,850 | 305,400 |
| 836,000              | 839,000 | 92,020        | 84,580 | 77,770 | 71,300 | 64,830 | 58,370 | 51,900 | 45,430 | 307,000 |
| 839,000              | 842,000 | 92,690        | 85,250 | 78,350 | 71,880 | 65,420 | 58,950 | 52,480 | 46,020 | 308,500 |
| 842,000              | 845,000 | 93,360        | 85,920 | 78,930 | 72,460 | 66,000 | 59,530 | 53,060 | 46,600 | 310,100 |
| 845,000              | 848,000 | 94,020        | 86,590 | 79,520 | 73,040 | 66,580 | 60,120 | 53,640 | 47,180 | 311,600 |
| 848,000              | 851,000 | 94,700        | 87,260 | 80,100 | 73,620 | 67,160 | 60,700 | 54,230 | 47,760 | 313,100 |
| 851,000              | 854,000 | 95,360        | 87,930 | 80,680 | 74,210 | 67,740 | 61,280 | 54,810 | 48,340 | 314,700 |
| 854,000              | 857,000 | 96,040        | 88,600 | 81,260 | 74,790 | 68,330 | 61,860 | 55,390 | 48,930 | 316,300 |
| 857,000              | 860,000 | 96,710        | 89,270 | 81,840 | 75,370 | 68,910 | 62,440 | 55,970 | 49,510 | 317,800 |
| 860,000              | 863,000 | 97,370        | 89,940 | 82,500 | 75,950 | 69,490 | 63,030 | 56,550 | 50,090 | 319,400 |
| 863,000              | 866,000 | 98,050        | 90,600 | 83,170 | 76,530 | 70,070 | 63,610 | 57,140 | 50,670 | 320,900 |
| 866,000              | 869,000 | 98,710        | 91,280 | 83,840 | 77,120 | 70,650 | 64,190 | 57,720 | 51,250 | 322,400 |
| 869,000              | 872,000 | 99,380        | 91,940 | 84,510 | 77,700 | 71,240 | 64,770 | 58,300 | 51,840 | 324,000 |
| 872,000              | 875,000 | 100,050       | 92,610 | 85,180 | 78,280 | 71,820 | 65,350 | 58,880 | 52,420 | 325,600 |
| 875,000              | 878,000 | 100,720       | 93,290 | 85,850 | 78,860 | 72,400 | 65,940 | 59,460 | 53,000 | 327,100 |
| 878,000              | 881,000 | 101,390       | 93,950 | 86,520 | 79,440 | 72,980 | 66,520 | 60,050 | 53,580 | 328,700 |
| 881,000              | 884,000 | 102,060       | 94,630 | 87,180 | 80,030 | 73,560 | 67,100 | 60,630 | 54,160 | 330,200 |
| 884,000              | 887,000 | 102,720       | 95,290 | 87,860 | 80,610 | 74,150 | 67,680 | 61,210 | 54,750 | 331,700 |
| 887,000              | 890,000 | 103,400       | 95,960 | 88,520 | 81,190 | 74,730 | 68,260 | 61,790 | 55,330 | 333,300 |

(七)

(890,000円～1,249,999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  |
| 890,000                                | 893,000   | 104,070  | 96,630  | 89,190  | 81,770  | 75,310  | 68,850 | 62,370 | 55,910 | 334,800  |
| 893,000                                | 896,000   | 104,730  | 97,300  | 89,860  | 82,430  | 75,890  | 69,430 | 62,950 | 56,490 | 336,400  |
| 896,000                                | 899,000   | 105,410  | 97,960  | 90,530  | 83,100  | 76,470  | 70,010 | 63,540 | 57,070 | 338,000  |
| 899,000                                | 902,000   | 106,070  | 98,640  | 91,210  | 83,760  | 77,050  | 70,590 | 64,120 | 57,660 | 339,500  |
| 902,000                                | 905,000   | 106,750  | 99,300  | 91,870  | 84,440  | 77,640  | 71,170 | 64,700 | 58,240 | 341,000  |
| 905,000                                | 908,000   | 107,410  | 99,980  | 92,540  | 85,100  | 78,220  | 71,760 | 65,280 | 58,820 | 342,500  |
| 908,000                                | 911,000   | 108,080  | 100,650 | 93,210  | 85,770  | 78,800  | 72,340 | 65,860 | 59,400 | 344,100  |
| 911,000                                | 914,000   | 108,750  | 101,310 | 93,880  | 86,440  | 79,380  | 72,920 | 66,450 | 59,980 | 345,600  |
| 914,000                                | 917,000   | 109,420  | 101,990 | 94,540  | 87,110  | 79,960  | 73,500 | 67,030 | 60,570 | 347,200  |
| 917,000                                | 920,000   | 110,090  | 102,650 | 95,220  | 87,790  | 80,550  | 74,080 | 67,610 | 61,150 | 348,800  |
| 920,000                                | 923,000   | 110,760  | 103,330 | 95,880  | 88,450  | 81,130  | 74,670 | 68,190 | 61,730 | 350,300  |
| 923,000                                | 926,000   | 111,430  | 103,990 | 96,560  | 89,120  | 81,710  | 75,250 | 68,770 | 62,310 | 351,800  |
| 926,000                                | 929,000   | 112,100  | 104,660 | 97,230  | 89,790  | 82,350  | 75,830 | 69,360 | 62,890 | 353,400  |
| 929,000                                | 932,000   | 112,770  | 105,330 | 97,890  | 90,460  | 83,020  | 76,410 | 69,940 | 63,480 | 354,900  |
| 932,000                                | 935,000   | 113,430  | 106,000 | 98,570  | 91,120  | 83,690  | 76,990 | 70,520 | 64,060 | 356,500  |
| 935,000                                | 938,000   | 114,110  | 106,670 | 99,230  | 91,800  | 84,360  | 77,580 | 71,100 | 64,640 | 358,100  |
| 938,000                                | 941,000   | 114,770  | 107,340 | 99,900  | 92,460  | 85,030  | 78,160 | 71,680 | 65,220 | 359,600  |
| 941,000                                | 944,000   | 115,440  | 108,010 | 100,570 | 93,140  | 85,700  | 78,740 | 72,270 | 65,800 | 361,100  |
| 944,000                                | 947,000   | 116,110  | 108,680 | 101,240 | 93,800  | 86,370  | 79,320 | 72,850 | 66,390 | 362,700  |
| 947,000                                | 950,000   | 116,780  | 109,350 | 101,910 | 94,470  | 87,040  | 79,900 | 73,430 | 66,970 | 364,200  |
| 950,000                                | 953,000   | 117,460  | 110,010 | 102,580 | 95,150  | 87,700  | 80,490 | 74,010 | 67,550 | 365,700  |
| 953,000                                | 956,000   | 118,120  | 110,690 | 103,240 | 95,810  | 88,380  | 81,070 | 74,590 | 68,130 | 367,400  |
| 956,000                                | 959,000   | 118,790  | 111,350 | 103,920 | 96,480  | 89,040  | 81,650 | 75,180 | 68,710 | 368,900  |
| 959,000                                | 962,000   | 119,460  | 112,020 | 104,590 | 97,150  | 89,720  | 82,280 | 75,760 | 69,300 | 370,400  |
| 962,000                                | 965,000   | 120,130  | 112,690 | 105,250 | 97,820  | 90,380  | 82,950 | 76,340 | 69,880 | 372,000  |
| 965,000                                | 968,000   | 120,790  | 113,360 | 105,930 | 98,490  | 91,050  | 83,620 | 76,920 | 70,460 | 373,500  |
| 968,000                                | 971,000   | 121,470  | 114,040 | 106,590 | 99,160  | 91,730  | 84,280 | 77,500 | 71,040 | 375,000  |
| 971,000                                | 974,000   | 122,190  | 114,700 | 107,270 | 99,820  | 92,390  | 84,960 | 78,090 | 71,620 | 376,500  |
| 974,000                                | 977,000   | 123,150  | 115,370 | 107,930 | 100,500 | 93,060  | 85,620 | 78,670 | 72,210 | 378,200  |
| 977,000                                | 980,000   | 124,110  | 116,040 | 108,600 | 101,170 | 93,730  | 86,290 | 79,250 | 72,790 | 379,700  |
| 980,000                                | 983,000   | 125,070  | 116,710 | 109,270 | 101,830 | 94,400  | 86,960 | 79,830 | 73,370 | 381,200  |
| 983,000                                | 986,000   | 126,030  | 117,370 | 109,940 | 102,510 | 95,070  | 87,630 | 80,410 | 73,950 | 382,800  |
| 986,000                                | 989,000   | 126,990  | 118,050 | 110,620 | 103,170 | 95,740  | 88,300 | 81,000 | 74,530 | 384,300  |
| 989,000                                | 992,000   | 127,950  | 118,710 | 111,280 | 103,850 | 96,400  | 88,970 | 81,580 | 75,110 | 385,800  |
| 992,000                                | 995,000   | 128,910  | 119,390 | 111,950 | 104,510 | 97,080  | 89,640 | 82,200 | 75,700 | 387,500  |
| 995,000                                | 998,000   | 129,870  | 120,060 | 112,620 | 105,180 | 97,740  | 90,310 | 82,870 | 76,280 | 389,000  |
| 998,000                                | 1,001,000 | 130,830  | 120,720 | 113,290 | 105,850 | 98,410  | 90,980 | 83,540 | 76,860 | 390,500  |
| 1,001,000                              | 1,004,000 | 131,790  | 121,400 | 113,950 | 106,520 | 99,090  | 91,640 | 84,210 | 77,440 | 392,100  |
| 1,004,000                              | 1,007,000 | 132,750  | 122,080 | 114,630 | 107,180 | 99,750  | 92,320 | 84,880 | 78,020 | 393,600  |
| 1,007,000                              | 1,010,000 | 133,710  | 123,040 | 115,290 | 107,860 | 100,430 | 92,980 | 85,550 | 78,610 | 395,100  |
| 1,010,000円                             |           | 134,190  | 123,520 | 115,630 | 108,200 | 100,750 | 93,320 | 85,890 | 78,890 | 396,700  |
| 1,010,000円を超え<br>1,250,000円に満た<br>ない金額 |           | 1,010,000円の場合の税額に、その月の社会保険料等控除後の給与等の金額のうち<br>1,010,000円を超える金額の32.1615%に相当する金額を加算した金額 |         |         |         |         |        |        |        | 396,700円に、その月の社会保険料等控除後の給与等の金額のうち1,010,000円を超える金額の40.84%に相当する金額を加算した金額 |

(八)

(1,250,000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   |
| 1,250,000円   |     | 円<br>211,380   | 円<br>200,710   | 円<br>192,820   | 円<br>185,390   | 円<br>177,940   | 円<br>170,510   | 円<br>163,080   | 円<br>156,080   | 円<br>494,800  |
| 1,250,000円を超え<br>1,740,000円に満た<br>ない金額                               |     | 1,250,000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<br>1,250,000円を超える金額の33.693%に相当する金額を加算した金額          |                |                |                |                |                |                |                | 494,800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1,250,000円を超える金額の45.945%に相当する金額を加算した金額 |
| 1,740,000円   |     | 円<br>376,480   | 円<br>365,810   | 円<br>357,920   | 円<br>350,490   | 円<br>343,040   | 円<br>335,610   | 円<br>328,180   | 円<br>321,180   |   |
| 1,740,000円を超え<br>3,570,000円に満た<br>ない金額                               |     | 1,740,000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<br>1,740,000円を超える金額の40.84%に相当する金額を加算した金額           |                |                |                |                |                |                |                |   |
| 3,570,000円   |     | 円<br>1,123,860   | 円<br>1,113,190 | 円<br>1,105,300 | 円<br>1,097,870 | 円<br>1,090,420 | 円<br>1,082,990 | 円<br>1,075,560 | 円<br>1,068,560 |   |
| 3,570,000円を超え<br>る金額   |     | 3,570,000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<br>3,570,000円を超える金額の45.945%に相当する金額を加算した金額          |                |                |                |                |                |                |                |   |
| 扶養親族等の数が7人を超える場合には、扶養親族等の数が7人の場合の税額から、その7人を超える<br>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 |                |                |                |                |                |                |                |   |

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

(備考) 税額の求め方は、次のとおりです。

- 「給与所得者の扶養控除等申告書」(以下この表において「扶養控除等申告書」といいます。)の提出があった人
  - まず、その人のその月の給与等の金額から、その給与等の金額から控除される社会保険料等の金額を控除した金額を求めます。
  - 次に、扶養控除等申告書により申告された扶養親族等の数が7人以下である場合には、(1)により求めた金額に応じて「その月の社会保険料等控除後の給与等の金額」欄の該当する行を求め、その行と扶養親族等の数に応じた甲欄の該当欄との交わるところに記載されている金額を求めます。これが求める税額です。
  - 扶養控除等申告書により申告された扶養親族等の数が7人を超える場合には、(1)により求めた金額に応じて、扶養親族等の数が7人であるものとして(2)により求めた税額から、扶養親族等の数が7人を超える1人ごとに1,610円を控除した金額を求めます。これが求める税額です。
  - (2)及び(3)の場合において、扶養控除等申告書にその人が障害者(特別障害者を含みます。)、寡婦(特別の寡婦を含みます。)、寡夫又は勤労学生に該当する旨の記載があるときは、扶養親族等の数にこれらの一に該当するごとに1人を加算した数を、扶養控除等申告書にその人の控除対象配偶者又は扶養親族のうちに障害者(特別障害者を含みます。))又は同居特別障害者に該当する人がいる旨の記載があるときは、扶養親族等の数にこれらの一に該当するごとに1人を加算した数を、それぞれ(2)及び(3)の扶養親族等の数とします。
- 扶養控除等申告書の提出がない人(「従たる給与についての扶養控除等申告書」の提出があった人を含みます。)  
その人のその月の給与等の金額から、その給与等の金額から控除される社会保険料等の金額を控除し、その控除後の金額に応じた「その月の社会保険料等控除後の給与等の金額」欄の該当する行と乙欄との交わるところに記載されている金額(「従たる給与についての扶養控除等申告書」の提出があった場合には、その申告書により申告された扶養親族等の数に応じ、扶養親族等1人ごとに1,610円を控除した金額)を求めます。これが求める税額です。