

給与所得の源泉徴収税額表（平成18年1月以降分）

(一)

(月 額 表……所得税等負担軽減措置法別表第一)

(～164,999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 87,000	円未満	円 0	円 0	円 0	円 0	円 0	円 0	円 0	円 0	円 0	その月の社会 保険料等控除 後の給与等の 金額の6%に 相当する金額
87,000	88,000	150	0	0	0	0	0	0	0	0	5,500
88,000	89,000	240	0	0	0	0	0	0	0	0	5,500
89,000	90,000	330	0	0	0	0	0	0	0	0	5,500
90,000	91,000	420	0	0	0	0	0	0	0	0	5,600
91,000	92,000	510	0	0	0	0	0	0	0	0	5,600
92,000	93,000	600	0	0	0	0	0	0	0	0	5,700
93,000	94,000	690	0	0	0	0	0	0	0	0	5,800
94,000	95,000	780	0	0	0	0	0	0	0	0	5,800
95,000	96,000	870	0	0	0	0	0	0	0	0	5,900
96,000	97,000	960	0	0	0	0	0	0	0	0	6,000
97,000	98,000	1,050	0	0	0	0	0	0	0	0	6,100
98,000	99,000	1,140	0	0	0	0	0	0	0	0	6,100
99,000	101,000	1,270	0	0	0	0	0	0	0	0	6,200
101,000	103,000	1,450	0	0	0	0	0	0	0	0	6,400
103,000	105,000	1,630	0	0	0	0	0	0	0	0	6,500
105,000	107,000	1,810	0	0	0	0	0	0	0	0	6,600
107,000	109,000	1,990	0	0	0	0	0	0	0	0	6,700
109,000	111,000	2,170	0	0	0	0	0	0	0	0	6,900
111,000	113,000	2,350	0	0	0	0	0	0	0	0	7,000
113,000	115,000	2,530	0	0	0	0	0	0	0	0	7,100
115,000	117,000	2,710	0	0	0	0	0	0	0	0	7,200
117,000	119,000	2,890	0	0	0	0	0	0	0	0	7,400
119,000	121,000	3,070	220	0	0	0	0	0	0	0	7,500
121,000	123,000	3,250	400	0	0	0	0	0	0	0	7,600
123,000	125,000	3,430	580	0	0	0	0	0	0	0	7,800
125,000	127,000	3,610	760	0	0	0	0	0	0	0	8,000
127,000	129,000	3,790	940	0	0	0	0	0	0	0	8,200
129,000	131,000	3,970	1,120	0	0	0	0	0	0	0	8,300
131,000	133,000	4,150	1,300	0	0	0	0	0	0	0	8,500
133,000	135,000	4,330	1,480	0	0	0	0	0	0	0	8,700
135,000	137,000	4,490	1,640	0	0	0	0	0	0	0	8,800
137,000	139,000	4,600	1,750	0	0	0	0	0	0	0	9,000
139,000	141,000	4,710	1,860	0	0	0	0	0	0	0	9,200
141,000	143,000	4,820	1,970	0	0	0	0	0	0	0	9,400
143,000	145,000	4,930	2,080	0	0	0	0	0	0	0	9,500
145,000	147,000	5,030	2,180	0	0	0	0	0	0	0	9,700
147,000	149,000	5,140	2,290	0	0	0	0	0	0	0	9,900
149,000	151,000	5,250	2,400	0	0	0	0	0	0	0	10,000
151,000	153,000	5,380	2,530	0	0	0	0	0	0	0	10,200
153,000	155,000	5,500	2,650	0	0	0	0	0	0	0	10,400
155,000	157,000	5,630	2,780	0	0	0	0	0	0	0	10,600
157,000	159,000	5,750	2,900	0	0	0	0	0	0	0	10,700
159,000	161,000	5,880	3,030	180	0	0	0	0	0	0	10,900
161,000	163,000	6,010	3,160	310	0	0	0	0	0	0	11,100
163,000	165,000	6,130	3,280	430	0	0	0	0	0	0	11,200

(二)

(165,000円～286,999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
165,000	167,000	6,260	3,410	560	0	0	0	0	0	11,400
167,000	169,000	6,380	3,530	680	0	0	0	0	0	11,600
169,000	171,000	6,510	3,660	810	0	0	0	0	0	11,700
171,000	173,000	6,640	3,790	940	0	0	0	0	0	11,900
173,000	175,000	6,760	3,910	1,060	0	0	0	0	0	12,100
175,000	177,000	6,890	4,040	1,190	0	0	0	0	0	12,300
177,000	179,000	7,010	4,160	1,310	0	0	0	0	0	12,600
179,000	181,000	7,140	4,290	1,440	0	0	0	0	0	13,200
181,000	183,000	7,270	4,420	1,570	0	0	0	0	0	13,700
183,000	185,000	7,390	4,540	1,690	0	0	0	0	0	14,200
185,000	187,000	7,520	4,670	1,820	0	0	0	0	0	14,800
187,000	189,000	7,640	4,790	1,940	0	0	0	0	0	15,300
189,000	191,000	7,770	4,920	2,070	0	0	0	0	0	15,800
191,000	193,000	7,900	5,050	2,200	0	0	0	0	0	16,400
193,000	195,000	8,020	5,170	2,320	0	0	0	0	0	16,900
195,000	197,000	8,150	5,300	2,450	0	0	0	0	0	17,400
197,000	199,000	8,270	5,420	2,570	0	0	0	0	0	18,000
199,000	201,000	8,400	5,550	2,700	0	0	0	0	0	18,500
201,000	203,000	8,530	5,680	2,830	0	0	0	0	0	19,000
203,000	205,000	8,650	5,800	2,950	100	0	0	0	0	19,500
205,000	207,000	8,780	5,930	3,080	230	0	0	0	0	20,000
207,000	209,000	8,900	6,050	3,200	350	0	0	0	0	20,500
209,000	211,000	9,030	6,180	3,330	480	0	0	0	0	21,000
211,000	213,000	9,160	6,310	3,460	610	0	0	0	0	21,500
213,000	215,000	9,280	6,430	3,580	730	0	0	0	0	22,000
215,000	217,000	9,410	6,560	3,710	860	0	0	0	0	22,500
217,000	219,000	9,530	6,680	3,830	980	0	0	0	0	23,000
219,000	221,000	9,660	6,810	3,960	1,110	0	0	0	0	23,500
221,000	224,000	9,820	6,970	4,120	1,270	0	0	0	0	24,100
224,000	227,000	10,010	7,160	4,310	1,460	0	0	0	0	25,000
227,000	230,000	10,200	7,350	4,500	1,650	0	0	0	0	25,900
230,000	233,000	10,380	7,530	4,680	1,830	0	0	0	0	26,800
233,000	236,000	10,570	7,720	4,870	2,020	0	0	0	0	27,700
236,000	239,000	10,760	7,910	5,060	2,210	0	0	0	0	28,500
239,000	242,000	10,950	8,100	5,250	2,400	0	0	0	0	29,400
242,000	245,000	11,140	8,290	5,440	2,590	0	0	0	0	30,300
245,000	248,000	11,330	8,480	5,630	2,780	0	0	0	0	31,200
248,000	251,000	11,520	8,670	5,820	2,970	120	0	0	0	32,100
251,000	254,000	11,710	8,860	6,010	3,160	310	0	0	0	33,000
254,000	257,000	11,900	9,050	6,200	3,350	500	0	0	0	33,900
257,000	260,000	12,090	9,240	6,390	3,540	690	0	0	0	34,800
260,000	263,000	12,270	9,420	6,570	3,720	870	0	0	0	35,700
263,000	266,000	12,460	9,610	6,760	3,910	1,060	0	0	0	36,600
266,000	269,000	12,650	9,800	6,950	4,100	1,250	0	0	0	37,500
269,000	272,000	12,840	9,990	7,140	4,290	1,440	0	0	0	38,300
272,000	275,000	13,030	10,180	7,330	4,480	1,630	0	0	0	39,200
275,000	278,000	13,220	10,370	7,520	4,670	1,820	0	0	0	40,100
278,000	281,000	13,410	10,560	7,710	4,860	2,010	0	0	0	41,000
281,000	284,000	13,600	10,750	7,900	5,050	2,200	0	0	0	41,900
284,000	287,000	13,790	10,940	8,090	5,240	2,390	0	0	0	42,800

(三)

(287,000円～436,999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
287,000	290,000	13,980	11,130	8,280	5,430	2,580	0	0	0	43,700
290,000	293,000	14,160	11,310	8,460	5,610	2,760	0	0	0	44,600
293,000	296,000	14,350	11,500	8,650	5,800	2,950	100	0	0	45,500
296,000	299,000	14,540	11,690	8,840	5,990	3,140	290	0	0	46,000
299,000	302,000	14,740	11,890	9,040	6,190	3,340	490	0	0	46,600
302,000	305,000	14,950	12,100	9,250	6,400	3,550	700	0	0	47,200
305,000	308,000	15,170	12,320	9,470	6,620	3,770	920	0	0	47,700
308,000	311,000	15,380	12,530	9,680	6,830	3,980	1,130	0	0	48,300
311,000	314,000	15,600	12,750	9,900	7,050	4,200	1,350	0	0	48,900
314,000	317,000	15,820	12,970	10,120	7,270	4,420	1,570	0	0	49,400
317,000	320,000	16,030	13,180	10,330	7,480	4,630	1,780	0	0	50,000
320,000	323,000	16,250	13,400	10,550	7,700	4,850	2,000	0	0	50,600
323,000	326,000	16,460	13,610	10,760	7,910	5,060	2,210	0	0	51,100
326,000	329,000	16,680	13,830	10,980	8,130	5,280	2,430	0	0	51,700
329,000	332,000	16,900	14,050	11,200	8,350	5,500	2,650	0	0	52,300
332,000	335,000	17,110	14,260	11,410	8,560	5,710	2,860	0	0	52,800
335,000	338,000	17,330	14,480	11,630	8,780	5,930	3,080	230	0	53,500
338,000	341,000	17,540	14,690	11,840	8,990	6,140	3,290	440	0	54,100
341,000	344,000	17,760	14,910	12,060	9,210	6,360	3,510	660	0	54,700
344,000	347,000	17,980	15,130	12,280	9,430	6,580	3,730	880	0	55,400
347,000	350,000	18,190	15,340	12,490	9,640	6,790	3,940	1,090	0	56,000
350,000	353,000	18,410	15,560	12,710	9,860	7,010	4,160	1,310	0	56,600
353,000	356,000	18,620	15,770	12,920	10,070	7,220	4,370	1,520	0	57,400
356,000	359,000	18,840	15,990	13,140	10,290	7,440	4,590	1,740	0	58,200
359,000	362,000	19,060	16,210	13,360	10,510	7,660	4,810	1,960	0	58,900
362,000	365,000	19,270	16,420	13,570	10,720	7,870	5,020	2,170	0	59,700
365,000	368,000	19,490	16,640	13,790	10,940	8,090	5,240	2,390	0	60,500
368,000	371,000	19,700	16,850	14,000	11,150	8,300	5,450	2,600	0	61,200
371,000	374,000	19,920	17,070	14,220	11,370	8,520	5,670	2,820	0	61,900
374,000	377,000	20,140	17,290	14,440	11,590	8,740	5,890	3,040	190	62,600
377,000	380,000	20,350	17,500	14,650	11,800	8,950	6,100	3,250	400	63,300
380,000	383,000	20,570	17,720	14,870	12,020	9,170	6,320	3,470	620	64,000
383,000	386,000	20,780	17,930	15,080	12,230	9,380	6,530	3,680	830	64,700
386,000	389,000	21,000	18,150	15,300	12,450	9,600	6,750	3,900	1,050	65,400
389,000	392,000	21,220	18,370	15,520	12,670	9,820	6,970	4,120	1,270	66,200
392,000	395,000	21,430	18,580	15,730	12,880	10,030	7,180	4,330	1,480	67,600
395,000	398,000	21,650	18,800	15,950	13,100	10,250	7,400	4,550	1,700	69,000
398,000	401,000	21,860	19,010	16,160	13,310	10,460	7,610	4,760	1,910	70,400
401,000	404,000	22,080	19,230	16,380	13,530	10,680	7,830	4,980	2,130	71,800
404,000	407,000	22,300	19,450	16,600	13,750	10,900	8,050	5,200	2,350	73,200
407,000	410,000	22,510	19,660	16,810	13,960	11,110	8,260	5,410	2,560	74,600
410,000	413,000	22,730	19,880	17,030	14,180	11,330	8,480	5,630	2,780	76,000
413,000	416,000	22,940	20,090	17,240	14,390	11,540	8,690	5,840	2,990	77,400
416,000	419,000	23,160	20,310	17,460	14,610	11,760	8,910	6,060	3,210	78,800
419,000	422,000	23,380	20,530	17,680	14,830	11,980	9,130	6,280	3,430	80,300
422,000	425,000	23,590	20,740	17,890	15,040	12,190	9,340	6,490	3,640	81,700
425,000	428,000	23,810	20,960	18,110	15,260	12,410	9,560	6,710	3,860	83,100
428,000	431,000	24,020	21,170	18,320	15,470	12,620	9,770	6,920	4,070	84,500
431,000	434,000	24,240	21,390	18,540	15,690	12,840	9,990	7,140	4,290	85,900
434,000	437,000	24,460	21,610	18,760	15,910	13,060	10,210	7,360	4,510	87,300

(四)

(437,000円～586,999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
437,000	440,000	24,670	21,820	18,970	16,120	13,270	10,420	7,570	4,720	88,700
440,000	443,000	25,030	22,040	19,190	16,340	13,490	10,640	7,790	4,940	90,100
443,000	446,000	25,460	22,250	19,400	16,550	13,700	10,850	8,000	5,150	91,500
446,000	449,000	25,890	22,470	19,620	16,770	13,920	11,070	8,220	5,370	92,900
449,000	452,000	26,320	22,690	19,840	16,990	14,140	11,290	8,440	5,590	94,300
452,000	455,000	26,750	22,900	20,050	17,200	14,350	11,500	8,650	5,800	95,700
455,000	458,000	27,190	23,120	20,270	17,420	14,570	11,720	8,870	6,020	97,200
458,000	461,000	27,620	23,330	20,480	17,630	14,780	11,930	9,080	6,230	98,600
461,000	464,000	28,050	23,550	20,700	17,850	15,000	12,150	9,300	6,450	100,000
464,000	467,000	28,480	23,770	20,920	18,070	15,220	12,370	9,520	6,670	101,400
467,000	470,000	28,910	23,980	21,130	18,280	15,430	12,580	9,730	6,880	102,800
470,000	473,000	29,350	24,200	21,350	18,500	15,650	12,800	9,950	7,100	104,200
473,000	476,000	29,780	24,410	21,560	18,710	15,860	13,010	10,160	7,310	105,600
476,000	479,000	30,210	24,630	21,780	18,930	16,080	13,230	10,380	7,530	107,000
479,000	482,000	30,640	24,940	22,000	19,150	16,300	13,450	10,600	7,750	108,400
482,000	485,000	31,070	25,370	22,210	19,360	16,510	13,660	10,810	7,960	109,800
485,000	488,000	31,510	25,810	22,430	19,580	16,730	13,880	11,030	8,180	111,200
488,000	491,000	31,940	26,240	22,640	19,790	16,940	14,090	11,240	8,390	112,600
491,000	494,000	32,370	26,670	22,860	20,010	17,160	14,310	11,460	8,610	114,100
494,000	497,000	32,800	27,100	23,080	20,230	17,380	14,530	11,680	8,830	115,500
497,000	500,000	33,230	27,530	23,290	20,440	17,590	14,740	11,890	9,040	116,900
500,000	503,000	33,670	27,970	23,510	20,660	17,810	14,960	12,110	9,260	118,300
503,000	506,000	34,100	28,400	23,720	20,870	18,020	15,170	12,320	9,470	119,700
506,000	509,000	34,530	28,830	23,940	21,090	18,240	15,390	12,540	9,690	121,100
509,000	512,000	34,960	29,260	24,160	21,310	18,460	15,610	12,760	9,910	122,500
512,000	515,000	35,390	29,690	24,370	21,520	18,670	15,820	12,970	10,120	123,900
515,000	518,000	35,830	30,130	24,590	21,740	18,890	16,040	13,190	10,340	125,300
518,000	521,000	36,260	30,560	24,860	21,950	19,100	16,250	13,400	10,550	126,700
521,000	524,000	36,690	30,990	25,290	22,170	19,320	16,470	13,620	10,770	128,100
524,000	527,000	37,120	31,420	25,720	22,390	19,540	16,690	13,840	10,990	129,600
527,000	530,000	37,550	31,850	26,150	22,600	19,750	16,900	14,050	11,200	131,000
530,000	533,000	37,990	32,290	26,590	22,820	19,970	17,120	14,270	11,420	132,400
533,000	536,000	38,420	32,720	27,020	23,030	20,180	17,330	14,480	11,630	133,800
536,000	539,000	38,850	33,150	27,450	23,250	20,400	17,550	14,700	11,850	135,200
539,000	542,000	39,280	33,580	27,880	23,470	20,620	17,770	14,920	12,070	136,600
542,000	545,000	39,710	34,010	28,310	23,680	20,830	17,980	15,130	12,280	138,000
545,000	548,000	40,150	34,450	28,750	23,900	21,050	18,200	15,350	12,500	139,400
548,000	551,000	40,580	34,880	29,180	24,110	21,260	18,410	15,560	12,710	140,800
551,000	554,000	41,050	35,350	29,650	24,350	21,500	18,650	15,800	12,950	142,200
554,000	557,000	41,540	35,840	30,140	24,600	21,750	18,900	16,050	13,200	143,600
557,000	560,000	42,030	36,330	30,630	24,930	21,990	19,140	16,290	13,440	145,000
560,000	563,000	42,510	36,810	31,110	25,410	22,230	19,380	16,530	13,680	146,400
563,000	566,000	43,000	37,300	31,600	25,900	22,470	19,620	16,770	13,920	147,800
566,000	569,000	43,480	37,780	32,080	26,380	22,720	19,870	17,020	14,170	149,100
569,000	572,000	43,970	38,270	32,570	26,870	22,960	20,110	17,260	14,410	150,500
572,000	575,000	44,460	38,760	33,060	27,360	23,200	20,350	17,500	14,650	151,900
575,000	578,000	44,940	39,240	33,540	27,840	23,450	20,600	17,750	14,900	153,200
578,000	581,000	45,430	39,730	34,030	28,330	23,690	20,840	17,990	15,140	154,600
581,000	584,000	45,910	40,210	34,510	28,810	23,930	21,080	18,230	15,380	156,000
584,000	587,000	46,400	40,700	35,000	29,300	24,180	21,330	18,480	15,630	157,300

(五)

(587,000円～736,999円)

その月の社会保 除料等控除後の 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
587,000	590,000	46,890	41,190	35,490	29,790	24,420	21,570	18,720	15,870	158,600
590,000	593,000	47,370	41,670	35,970	30,270	24,660	21,810	18,960	16,110	159,900
593,000	596,000	47,860	42,160	36,460	30,760	25,060	22,050	19,200	16,350	161,200
596,000	599,000	48,340	42,640	36,940	31,240	25,540	22,300	19,450	16,600	162,500
599,000	602,000	48,830	43,130	37,430	31,730	26,030	22,540	19,690	16,840	163,700
602,000	605,000	49,320	43,620	37,920	32,220	26,520	22,780	19,930	17,080	165,000
605,000	608,000	49,800	44,100	38,400	32,700	27,000	23,030	20,180	17,330	166,300
608,000	611,000	50,290	44,590	38,890	33,190	27,490	23,270	20,420	17,570	167,600
611,000	614,000	50,770	45,070	39,370	33,670	27,970	23,510	20,660	17,810	168,900
614,000	617,000	51,260	45,560	39,860	34,160	28,460	23,760	20,910	18,060	170,200
617,000	620,000	51,750	46,050	40,350	34,650	28,950	24,000	21,150	18,300	171,400
620,000	623,000	52,230	46,530	40,830	35,130	29,430	24,240	21,390	18,540	172,700
623,000	626,000	52,720	47,020	41,320	35,620	29,920	24,480	21,630	18,780	174,000
626,000	629,000	53,200	47,500	41,800	36,100	30,400	24,730	21,880	19,030	175,300
629,000	632,000	53,690	47,990	42,290	36,590	30,890	25,190	22,120	19,270	176,600
632,000	635,000	54,180	48,480	42,780	37,080	31,380	25,680	22,360	19,510	177,800
635,000	638,000	54,660	48,960	43,260	37,560	31,860	26,160	22,610	19,760	179,100
638,000	641,000	55,150	49,450	43,750	38,050	32,350	26,650	22,850	20,000	180,400
641,000	644,000	55,630	49,930	44,230	38,530	32,830	27,130	23,090	20,240	181,700
644,000	647,000	56,120	50,420	44,720	39,020	33,320	27,620	23,340	20,490	183,000
647,000	650,000	56,610	50,910	45,210	39,510	33,810	28,110	23,580	20,730	184,300
650,000	653,000	57,090	51,390	45,690	39,990	34,290	28,590	23,820	20,970	185,600
653,000	656,000	57,580	51,880	46,180	40,480	34,780	29,080	24,060	21,210	186,900
656,000	659,000	58,060	52,360	46,660	40,960	35,260	29,560	24,310	21,460	188,200
659,000	662,000	58,550	52,850	47,150	41,450	35,750	30,050	24,550	21,700	189,500
662,000	665,000	59,040	53,340	47,640	41,940	36,240	30,540	24,840	21,940	190,800
665,000	668,000	59,520	53,820	48,120	42,420	36,720	31,020	25,320	22,190	192,100
668,000	671,000	60,010	54,310	48,610	42,910	37,210	31,510	25,810	22,430	193,400
671,000	674,000	60,490	54,790	49,090	43,390	37,690	31,990	26,290	22,670	194,700
674,000	677,000	60,980	55,280	49,580	43,880	38,180	32,480	26,780	22,920	196,000
677,000	680,000	61,470	55,770	50,070	44,370	38,670	32,970	27,270	23,160	197,300
680,000	683,000	61,950	56,250	50,550	44,850	39,150	33,450	27,750	23,400	198,600
683,000	686,000	62,440	56,740	51,040	45,340	39,640	33,940	28,240	23,640	199,900
686,000	689,000	62,920	57,220	51,520	45,820	40,120	34,420	28,720	23,890	201,200
689,000	692,000	63,410	57,710	52,010	46,310	40,610	34,910	29,210	24,130	202,500
692,000	695,000	63,900	58,200	52,500	46,800	41,100	35,400	29,700	24,370	203,800
695,000	698,000	64,380	58,680	52,980	47,280	41,580	35,880	30,180	24,620	205,100
698,000	701,000	64,870	59,170	53,470	47,770	42,070	36,370	30,670	24,970	206,400
701,000	704,000	65,350	59,650	53,950	48,250	42,550	36,850	31,150	25,450	207,700
704,000	707,000	65,840	60,140	54,440	48,740	43,040	37,340	31,640	25,940	209,000
707,000	710,000	66,330	60,630	54,930	49,230	43,530	37,830	32,130	26,430	210,300
710,000	713,000	66,810	61,110	55,410	49,710	44,010	38,310	32,610	26,910	211,600
713,000	716,000	67,300	61,600	55,900	50,200	44,500	38,800	33,100	27,400	212,900
716,000	719,000	67,780	62,080	56,380	50,680	44,980	39,280	33,580	27,880	214,200
719,000	722,000	68,270	62,570	56,870	51,170	45,470	39,770	34,070	28,370	215,500
722,000	725,000	68,760	63,060	57,360	51,660	45,960	40,260	34,560	28,860	216,800
725,000	728,000	69,240	63,540	57,840	52,140	46,440	40,740	35,040	29,340	218,100
728,000	731,000	69,730	64,030	58,330	52,630	46,930	41,230	35,530	29,830	219,400
731,000	734,000	70,210	64,510	58,810	53,110	47,410	41,710	36,010	30,310	220,700
734,000	737,000	70,700	65,000	59,300	53,600	47,900	42,200	36,500	30,800	222,000

(六)

(737,000円～886,999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
737,000	740,000	71,190	65,490	59,790	54,090	48,390	42,690	36,990	31,290	215,400
740,000	743,000	71,670	65,970	60,270	54,570	48,870	43,170	37,470	31,770	216,800
743,000	746,000	72,160	66,460	60,760	55,060	49,360	43,660	37,960	32,260	218,100
746,000	749,000	72,640	66,940	61,240	55,540	49,840	44,140	38,440	32,740	219,500
749,000	752,000	73,130	67,430	61,730	56,030	50,330	44,630	38,930	33,230	220,900
752,000	755,000	73,620	67,920	62,220	56,520	50,820	45,120	39,420	33,720	222,200
755,000	758,000	74,100	68,400	62,700	57,000	51,300	45,600	39,900	34,200	223,600
758,000	761,000	74,590	68,890	63,190	57,490	51,790	46,090	40,390	34,690	224,900
761,000	764,000	75,070	69,370	63,670	57,970	52,270	46,570	40,870	35,170	226,300
764,000	767,000	75,560	69,860	64,160	58,460	52,760	47,060	41,360	35,660	227,600
767,000	770,000	76,050	70,350	64,650	58,950	53,250	47,550	41,850	36,150	229,000
770,000	773,000	76,530	70,830	65,130	59,430	53,730	48,030	42,330	36,630	230,300
773,000	776,000	77,020	71,320	65,620	59,920	54,220	48,520	42,820	37,120	231,700
776,000	779,000	77,500	71,800	66,100	60,400	54,700	49,000	43,300	37,600	233,000
779,000	782,000	77,990	72,290	66,590	60,890	55,190	49,490	43,790	38,090	234,400
782,000	785,000	78,480	72,780	67,080	61,380	55,680	49,980	44,280	38,580	235,700
785,000	788,000	78,960	73,260	67,560	61,860	56,160	50,460	44,760	39,060	237,100
788,000	791,000	79,450	73,750	68,050	62,350	56,650	50,950	45,250	39,550	238,500
791,000	794,000	79,930	74,230	68,530	62,830	57,130	51,430	45,730	40,030	239,800
794,000	797,000	80,420	74,720	69,020	63,320	57,620	51,920	46,220	40,520	241,200
797,000	800,000	80,910	75,210	69,510	63,810	58,110	52,410	46,710	41,010	242,500
800,000	803,000	81,390	75,690	69,990	64,290	58,590	52,890	47,190	41,490	243,900
803,000	806,000	81,880	76,180	70,480	64,780	59,080	53,380	47,680	41,980	245,200
806,000	809,000	82,360	76,660	70,960	65,260	59,560	53,860	48,160	42,460	246,600
809,000	812,000	82,850	77,150	71,450	65,750	60,050	54,350	48,650	42,950	247,900
812,000	815,000	83,340	77,640	71,940	66,240	60,540	54,840	49,140	43,440	249,300
815,000	818,000	83,820	78,120	72,420	66,720	61,020	55,320	49,620	43,920	250,600
818,000	821,000	84,310	78,610	72,910	67,210	61,510	55,810	50,110	44,410	252,000
821,000	824,000	84,790	79,090	73,390	67,690	61,990	56,290	50,590	44,890	253,300
824,000	827,000	85,280	79,580	73,880	68,180	62,480	56,780	51,080	45,380	254,700
827,000	830,000	85,770	80,070	74,370	68,670	62,970	57,270	51,570	45,870	256,100
830,000	833,000	86,250	80,550	74,850	69,150	63,450	57,750	52,050	46,350	257,400
833,000	836,000	86,750	81,050	75,350	69,650	63,950	58,250	52,550	46,850	258,800
836,000	839,000	87,260	81,560	75,860	70,160	64,460	58,760	53,060	47,360	260,100
839,000	842,000	87,780	82,080	76,380	70,680	64,980	59,280	53,580	47,870	261,500
842,000	845,000	88,290	82,590	76,890	71,190	65,490	59,790	54,090	48,390	262,800
845,000	848,000	88,800	83,100	77,400	71,700	66,000	60,300	54,600	48,900	264,200
848,000	851,000	89,310	83,610	77,910	72,210	66,510	60,810	55,110	49,410	265,500
851,000	854,000	89,830	84,130	78,430	72,730	67,030	61,330	55,630	49,930	266,900
854,000	857,000	90,340	84,640	78,940	73,240	67,540	61,840	56,140	50,440	268,200
857,000	860,000	90,850	85,150	79,450	73,750	68,050	62,350	56,650	50,950	269,600
860,000	863,000	91,370	85,670	79,970	74,270	68,570	62,870	57,170	51,470	270,900
863,000	866,000	91,880	86,180	80,480	74,780	69,080	63,380	57,680	51,980	272,300
866,000	869,000	92,390	86,690	80,990	75,290	69,590	63,890	58,190	52,490	273,600
869,000	872,000	92,910	87,210	81,510	75,810	70,110	64,410	58,710	53,000	275,000
872,000	875,000	93,420	87,720	82,020	76,320	70,620	64,920	59,220	53,520	276,400
875,000	878,000	93,950	88,230	82,530	76,830	71,130	65,430	59,730	54,030	277,700
878,000	881,000	94,520	88,740	83,040	77,340	71,640	65,940	60,240	54,540	279,100
881,000	884,000	95,090	89,260	83,560	77,860	72,160	66,460	60,760	55,060	280,400
884,000	887,000	95,660	89,770	84,070	78,370	72,670	66,970	61,270	55,570	281,800

(七)

(887,000円～1,036,999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
887,000	890,000	96,230	90,280	84,580	78,880	73,180	67,480	61,780	56,080	283,100
890,000	893,000	96,800	90,800	85,100	79,400	73,700	68,000	62,300	56,600	284,500
893,000	896,000	97,370	91,310	85,610	79,910	74,210	68,510	62,810	57,110	285,800
896,000	899,000	97,940	91,820	86,120	80,420	74,720	69,020	63,320	57,620	287,200
899,000	902,000	98,510	92,340	86,640	80,940	75,240	69,540	63,840	58,130	288,500
902,000	905,000	99,080	92,850	87,150	81,450	75,750	70,050	64,350	58,650	289,900
905,000	908,000	99,650	93,360	87,660	81,960	76,260	70,560	64,860	59,160	291,200
908,000	911,000	100,220	93,890	88,170	82,470	76,770	71,070	65,370	59,670	292,600
911,000	914,000	100,790	94,460	88,690	82,990	77,290	71,590	65,890	60,190	294,000
914,000	917,000	101,360	95,030	89,200	83,500	77,800	72,100	66,400	60,700	295,300
917,000	920,000	101,930	95,600	89,710	84,010	78,310	72,610	66,910	61,210	296,700
920,000	923,000	102,500	96,170	90,230	84,530	78,830	73,130	67,430	61,730	298,000
923,000	926,000	103,070	96,740	90,740	85,040	79,340	73,640	67,940	62,240	299,400
926,000	929,000	103,640	97,310	91,250	85,550	79,850	74,150	68,450	62,750	300,700
929,000	932,000	104,210	97,880	91,770	86,070	80,370	74,670	68,970	63,260	302,100
932,000	935,000	104,780	98,450	92,280	86,580	80,880	75,180	69,480	63,780	303,400
935,000	938,000	105,350	99,020	92,790	87,090	81,390	75,690	69,990	64,290	304,800
938,000	941,000	105,920	99,590	93,300	87,600	81,900	76,200	70,500	64,800	306,100
941,000	944,000	106,490	100,160	93,820	88,120	82,420	76,720	71,020	65,320	307,500
944,000	947,000	107,060	100,730	94,390	88,630	82,930	77,230	71,530	65,830	308,800
947,000	950,000	107,630	101,300	94,960	89,140	83,440	77,740	72,040	66,340	310,200
950,000	953,000	108,200	101,870	95,530	89,660	83,960	78,260	72,560	66,860	311,600
953,000	956,000	108,770	102,440	96,100	90,170	84,470	78,770	73,070	67,370	312,900
956,000	959,000	109,340	103,010	96,670	90,680	84,980	79,280	73,580	67,880	314,300
959,000	962,000	109,910	103,580	97,240	91,200	85,500	79,800	74,100	68,390	315,600
962,000	965,000	110,480	104,150	97,810	91,710	86,010	80,310	74,610	68,910	317,000
965,000	968,000	111,050	104,720	98,380	92,220	86,520	80,820	75,120	69,420	318,300
968,000	971,000	111,620	105,290	98,950	92,730	87,030	81,330	75,630	69,930	319,700
971,000	974,000	112,250	105,860	99,520	93,250	87,550	81,850	76,150	70,450	321,000
974,000	977,000	113,100	106,430	100,090	93,760	88,060	82,360	76,660	70,960	322,400
977,000	980,000	113,960	107,000	100,660	94,330	88,570	82,870	77,170	71,470	323,700
980,000	983,000	114,810	107,570	101,230	94,900	89,090	83,390	77,690	71,990	325,100
983,000	986,000	115,670	108,140	101,800	95,470	89,600	83,900	78,200	72,500	326,400
986,000	989,000	116,520	108,710	102,370	96,040	90,110	84,410	78,710	73,010	327,800
989,000	992,000	117,380	109,280	102,940	96,610	90,630	84,930	79,230	73,520	329,200
992,000	995,000	118,230	109,850	103,510	97,180	91,140	85,440	79,740	74,040	330,500
995,000	998,000	119,090	110,420	104,080	97,750	91,650	85,950	80,250	74,550	331,900
998,000	1,001,000	119,940	110,990	104,650	98,320	92,160	86,460	80,760	75,060	333,200
1,001,000	1,004,000	120,800	111,560	105,220	98,890	92,680	86,980	81,280	75,580	334,600
1,004,000	1,007,000	121,650	112,150	105,790	99,460	93,190	87,490	81,790	76,090	335,900
1,007,000	1,010,000	122,510	113,010	106,360	100,030	93,700	88,000	82,300	76,600	337,300
1,010,000	1,013,000	123,360	113,860	106,930	100,600	94,270	88,520	82,820	77,120	338,600
1,013,000	1,016,000	124,220	114,720	107,500	101,170	94,840	89,030	83,330	77,630	340,000
1,016,000	1,019,000	125,070	115,570	108,070	101,740	95,410	89,540	83,840	78,140	341,300
1,019,000	1,022,000	125,930	116,430	108,640	102,310	95,980	90,060	84,360	78,650	342,700
1,022,000	1,025,000	126,780	117,280	109,210	102,880	96,550	90,570	84,870	79,170	344,000
1,025,000	1,028,000	127,640	118,140	109,780	103,450	97,120	91,080	85,380	79,680	345,400
1,028,000	1,031,000	128,490	118,990	110,350	104,020	97,690	91,590	85,890	80,190	346,800
1,031,000	1,034,000	129,350	119,850	110,920	104,590	98,260	92,110	86,410	80,710	348,100
1,034,000	1,037,000	130,200	120,700	111,490	105,160	98,830	92,620	86,920	81,220	349,500

(八)

(1,037,000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
1,037,000	1,040,000	131,060	121,560	112,060	105,730	99,400	93,130	87,430	81,730	350,800
1,040,000	1,043,000	131,910	122,410	112,910	106,300	99,970	93,650	87,950	82,250	352,200
1,043,000	1,046,000	132,770	123,270	113,770	106,870	100,540	94,200	88,460	82,760	353,500
1,046,000	1,049,000	133,620	124,120	114,620	107,440	101,110	94,770	88,970	83,270	354,900
1,049,000	1,052,000	134,480	124,980	115,480	108,010	101,680	95,340	89,490	83,780	356,200
1,052,000	1,055,000	135,330	125,830	116,330	108,580	102,250	95,910	90,000	84,300	357,600
1,055,000	1,058,000	136,190	126,690	117,190	109,150	102,820	96,480	90,510	84,810	358,900
1,058,000	1,061,000	137,040	127,540	118,040	109,720	103,390	97,050	91,020	85,320	360,300
1,061,000	1,064,000	137,900	128,400	118,900	110,290	103,960	97,620	91,540	85,840	361,600
1,064,000	1,067,000	138,750	129,250	119,750	110,860	104,530	98,190	92,050	86,350	363,000
1,067,000	1,070,000	139,610	130,110	120,610	111,430	105,100	98,760	92,560	86,860	364,400
1,070,000	1,073,000	140,460	130,960	121,460	112,000	105,670	99,330	93,080	87,380	365,700
1,073,000	1,076,000	141,320	131,820	122,320	112,820	106,240	99,900	93,590	87,890	367,100
1,076,000	1,079,000	142,170	132,670	123,170	113,670	106,810	100,470	94,140	88,400	368,400
1,079,000	1,082,000	143,030	133,530	124,030	114,530	107,380	101,040	94,710	88,910	369,800
1,082,000	1,085,000	143,880	134,380	124,880	115,380	107,950	101,610	95,280	89,430	371,100
1,085,000	1,088,000	144,740	135,240	125,740	116,240	108,520	102,180	95,850	89,940	372,500
1,088,000	1,091,000	145,590	136,090	126,590	117,090	109,090	102,750	96,420	90,450	373,800
1,091,000	1,094,000	146,450	136,950	127,450	117,950	109,660	103,320	96,990	90,970	375,200
1,094,000	1,097,000	147,300	137,800	128,300	118,800	110,230	103,890	97,560	91,480	376,500
1,097,000	1,100,000	148,160	138,660	129,160	119,660	110,800	104,460	98,130	91,990	377,900
1,100,000	1,103,000	149,010	139,510	130,010	120,510	111,370	105,030	98,700	92,510	379,200
1,103,000	1,106,000	149,870	140,370	130,870	121,370	111,940	105,600	99,270	93,020	380,600
1,106,000	1,109,000	150,720	141,220	131,720	122,220	112,720	106,170	99,840	93,530	381,900
1,109,000	1,112,000	151,580	142,080	132,580	123,080	113,570	106,740	100,410	94,080	383,300
1,112,000	1,115,000	152,430	142,930	133,430	123,930	114,430	107,310	100,980	94,650	384,700
1,115,000	1,118,000	153,290	143,790	134,290	124,790	115,280	107,880	101,550	95,220	386,000
1,118,000	1,121,000	154,140	144,640	135,140	125,640	116,140	108,450	102,120	95,790	387,400
1,121,000	1,124,000	155,000	145,500	136,000	126,500	116,990	109,020	102,690	96,360	388,700
1,124,000	1,127,000	155,850	146,350	136,850	127,350	117,850	109,590	103,260	96,930	390,100
1,127,000	1,130,000	156,710	147,210	137,710	128,210	118,700	110,160	103,830	97,500	391,400
1,130,000円		157,130	147,630	138,130	128,630	119,130	110,450	104,120	97,780	392,800
1,130,000円を超え 1,760,000円に満た ない金額		1,130,000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1,130,000円を超える金額の28.5%に相当する金額を加算した金額								392,800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 1,130,000円を 超える金額の 35%に相当す る金額を加算 した金額
1,760,000円		円 336,680	円 327,180	円 317,680	円 308,180	円 298,680	円 290,000	円 283,670	円 277,330	
1,760,000円を超え る金額		1,760,000円の場合の税額に、その月の社会保険料等控除後の給与等の金額のう ち1,760,000円を超える金額の35%に相当する金額を加算した金額								

(九)

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
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2,850円を控除した金額										に従たる給与に ついての申告書 控除等が提出さ れている場合は、 書面に記載した の扶養親族等の 数に1人ごとに 2,850円を上乗 せして求めた税 額から控除した 金額

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

(備考) 税額の求め方は、次のとおりです。

- 「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2,850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扶養親族等のうちに障害者(特別障害者を含みます。))又は同居特別障害者に該当する人がいる旨の記載があるときは、扶養親族等の数にこれらの一に該当するごとに1人を加算した数を、それぞれ(2)及び(3)の扶養親族等の数とします。
- 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2,850円を控除した金額)を求めます。これが求める税額です。