（四）

| その月の社会保険料等控除後の給与等の金額 | | 甲 | | | | | | | | 乙 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 扶養親族等の数 | | | | | | | | |
| | | 0人 | 1人 | 2人 | 3人 | 4人 | 5人 | 6人 | 7人 | |
| 以上 | 未満 | 税額 | | | | | | | | 税額 |
| 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 |
| 491,000 | 494,000 | 25,510 | 19,270 | 16,110 | 12,940 | 9,770 | 7,370 | 5,780 | 4,200 | 137,600 |
| 494,000 | 497,000 | 25,990 | 19,650 | 16,350 | 13,180 | 10,010 | 7,490 | 5,900 | 4,320 | 139,100 |
| 497,000 | 500,000 | 26,470 | 20,130 | 16,590 | 13,420 | 10,250 | 7,610 | 6,020 | 4,440 | 140,700 |
| 500,000 | 503,000 | 26,950 | 20,610 | 16,830 | 13,660 | 10,490 | 7,730 | 6,140 | 4,560 | 142,300 |
| 503,000 | 506,000 | 27,430 | 21,090 | 17,070 | 13,900 | 10,730 | 7,850 | 6,260 | 4,680 | 143,900 |
| 506,000 | 509,000 | 27,910 | 21,570 | 17,310 | 14,140 | 10,970 | 7,970 | 6,380 | 4,800 | 145,400 |
| 509,000 | 512,000 | 28,390 | 22,050 | 17,550 | 14,380 | 11,210 | 8,090 | 6,500 | 4,920 | 147,000 |
| 512,000 | 515,000 | 28,870 | 22,530 | 17,790 | 14,620 | 11,450 | 8,290 | 6,620 | 5,040 | 148,600 |
| 515,000 | 518,000 | 29,350 | 23,010 | 18,030 | 14,860 | 11,690 | 8,530 | 6,740 | 5,160 | 150,200 |
| 518,000 | 521,000 | 29,830 | 23,490 | 18,270 | 15,100 | 11,930 | 8,770 | 6,860 | 5,280 | 151,700 |
| 521,000 | 524,000 | 30,310 | 23,970 | 18,510 | 15,340 | 12,170 | 9,010 | 6,980 | 5,400 | 153,300 |
| 524,000 | 527,000 | 30,790 | 24,450 | 18,750 | 15,580 | 12,410 | 9,250 | 7,100 | 5,520 | 154,900 |
| 527,000 | 530,000 | 31,270 | 24,930 | 18,990 | 15,820 | 12,650 | 9,490 | 7,220 | 5,640 | 156,500 |
| 530,000 | 533,000 | 31,750 | 25,410 | 19,230 | 16,060 | 12,890 | 9,730 | 7,340 | 5,760 | 158,000 |
| 533,000 | 536,000 | 32,230 | 25,890 | 19,560 | 16,300 | 13,130 | 9,970 | 7,460 | 5,880 | 159,400 |
| 536,000 | 539,000 | 32,710 | 26,370 | 20,040 | 16,540 | 13,370 | 10,210 | 7,580 | 6,000 | 160,900 |
| 539,000 | 542,000 | 33,190 | 26,850 | 20,520 | 16,780 | 13,610 | 10,450 | 7,700 | 6,120 | 162,300 |
| 542,000 | 545,000 | 33,670 | 27,330 | 21,000 | 17,020 | 13,850 | 10,690 | 7,820 | 6,240 | 163,700 |
| 545,000 | 548,000 | 34,150 | 27,810 | 21,480 | 17,260 | 14,090 | 10,930 | 7,940 | 6,360 | 165,200 |
| 548,000 | 551,000 | 34,630 | 28,290 | 21,960 | 17,500 | 14,330 | 11,170 | 8,060 | 6,480 | 166,600 |
| 551,000 | 554,000 | 35,160 | 28,820 | 22,490 | 17,770 | 14,600 | 11,430 | 8,270 | 6,610 | 168,100 |
| 554,000 | 557,000 | 35,700 | 29,360 | 23,030 | 18,040 | 14,870 | 11,700 | 8,540 | 6,750 | 169,500 |
| 557,000 | 560,000 | 36,240 | 29,900 | 23,570 | 18,310 | 15,140 | 11,970 | 8,810 | 6,880 | 170,900 |
| 560,000 | 563,000 | 36,780 | 30,440 | 24,110 | 18,580 | 15,410 | 12,240 | 9,080 | 7,020 | 172,400 |
| 563,000 | 566,000 | 37,320 | 30,980 | 24,650 | 18,850 | 15,680 | 12,510 | 9,350 | 7,150 | 173,800 |
| 566,000 | 569,000 | 37,860 | 31,520 | 25,190 | 19,120 | 15,950 | 12,780 | 9,620 | 7,290 | 175,300 |
| 569,000 | 572,000 | 38,400 | 32,060 | 25,730 | 19,400 | 16,220 | 13,050 | 9,890 | 7,420 | 176,700 |
| 572,000 | 575,000 | 38,940 | 32,600 | 26,270 | 19,940 | 16,490 | 13,320 | 10,160 | 7,560 | 178,100 |
| 575,000 | 578,000 | 39,480 | 33,140 | 26,810 | 20,480 | 16,760 | 13,590 | 10,430 | 7,690 | 179,600 |
| 578,000 | 581,000 | 40,020 | 33,680 | 27,350 | 21,020 | 17,030 | 13,860 | 10,700 | 7,830 | 181,000 |
| 581,000 | 584,000 | 40,560 | 34,220 | 27,890 | 21,560 | 17,300 | 14,130 | 10,970 | 7,960 | 182,500 |
| 584,000 | 587,000 | 41,100 | 34,760 | 28,430 | 22,100 | 17,570 | 14,400 | 11,240 | 8,100 | 183,900 |
| 587,000 | 590,000 | 41,640 | 35,300 | 28,970 | 22,640 | 17,840 | 14,670 | 11,510 | 8,340 | 185,300 |
| 590,000 | 593,000 | 42,180 | 35,840 | 29,510 | 23,180 | 18,110 | 14,940 | 11,780 | 8,610 | 186,800 |
| 593,000 | 596,000 | 42,720 | 36,380 | 30,050 | 23,720 | 18,380 | 15,210 | 12,050 | 8,880 | 188,200 |
| 596,000 | 599,000 | 43,260 | 36,920 | 30,590 | 24,260 | 18,650 | 15,480 | 12,320 | 9,150 | 189,700 |
| 599,000 | 602,000 | 43,800 | 37,460 | 31,130 | 24,800 | 18,920 | 15,750 | 12,590 | 9,420 | 191,100 |
| 602,000 | 605,000 | 44,340 | 38,000 | 31,670 | 25,340 | 19,190 | 16,020 | 12,860 | 9,690 | 192,500 |
| 605,000 | 608,000 | 44,880 | 38,540 | 32,210 | 25,880 | 19,540 | 16,290 | 13,130 | 9,960 | 194,000 |
| 608,000 | 611,000 | 45,420 | 39,080 | 32,750 | 26,420 | 20,080 | 16,560 | 13,400 | 10,230 | 195,400 |
| 611,000 | 614,000 | 45,960 | 39,620 | 33,290 | 26,960 | 20,620 | 16,830 | 13,670 | 10,500 | 196,900 |
| 614,000 | 617,000 | 46,500 | 40,160 | 33,830 | 27,500 | 21,160 | 17,100 | 13,940 | 10,770 | 198,300 |
| 617,000 | 620,000 | 47,040 | 40,700 | 34,370 | 28,040 | 21,700 | 17,370 | 14,210 | 11,040 | 199,700 |
| 620,000 | 623,000 | 47,580 | 41,240 | 34,910 | 28,580 | 22,240 | 17,640 | 14,480 | 11,310 | 201,200 |
| 623,000 | 626,000 | 48,120 | 41,780 | 35,450 | 29,120 | 22,780 | 17,910 | 14,750 | 11,580 | 202,600 |
| 626,000 | 629,000 | 48,660 | 42,320 | 35,990 | 29,660 | 23,320 | 18,180 | 15,020 | 11,850 | 204,100 |
| 629,000 | 632,000 | 49,200 | 42,860 | 36,530 | 30,200 | 23,860 | 18,450 | 15,290 | 12,120 | 205,500 |
| 632,000 | 635,000 | 49,740 | 43,400 | 37,070 | 30,740 | 24,400 | 18,720 | 15,560 | 12,390 | 206,900 |
| 635,000 | 638,000 | 50,280 | 43,940 | 37,610 | 31,280 | 24,940 | 18,990 | 15,830 | 12,660 | 208,400 |
| 638,000 | 641,000 | 50,820 | 44,480 | 38,150 | 31,820 | 25,480 | 19,260 | 16,100 | 12,930 | 209,800 |

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| 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 | |
| 641,000 | 644,000 | 51,360 | 45,020 | 38,690 | 32,360 | 26,020 | 19,690 | 16,370 | 13,200 | 211,300 | |
| 644,000 | 647,000 | 51,900 | 45,560 | 39,230 | 32,900 | 26,560 | 20,230 | 16,640 | 13,470 | 212,500 | |
| 647,000 | 650,000 | 52,440 | 46,100 | 39,770 | 33,440 | 27,100 | 20,770 | 16,910 | 13,740 | 213,500 | |
| 650,000 | 653,000 | 52,980 | 46,640 | 40,310 | 33,980 | 27,640 | 21,310 | 17,180 | 14,010 | 214,500 | |
| 653,000 | 656,000 | 53,520 | 47,180 | 40,850 | 34,520 | 28,180 | 21,850 | 17,450 | 14,280 | 215,500 | |
| 656,000 | 659,000 | 54,060 | 47,720 | 41,390 | 35,060 | 28,720 | 22,390 | 17,720 | 14,550 | 216,500 | |
| 659,000 | 662,000 | 54,600 | 48,260 | 41,930 | 35,600 | 29,260 | 22,930 | 17,990 | 14,820 | 217,500 | |
| 662,000 | 665,000 | 55,140 | 48,800 | 42,470 | 36,140 | 29,800 | 23,470 | 18,260 | 15,090 | 218,500 | |
| 665,000 | 668,000 | 55,680 | 49,340 | 43,010 | 36,680 | 30,340 | 24,010 | 18,530 | 15,360 | 219,500 | |
| 668,000 | 671,000 | 56,220 | 49,880 | 43,550 | 37,220 | 30,880 | 24,550 | 18,800 | 15,630 | 220,400 | |
| 671,000 | 674,000 | 56,760 | 50,420 | 44,090 | 37,760 | 31,420 | 25,090 | 19,070 | 15,900 | 221,400 | |
| 674,000 | 677,000 | 57,300 | 50,960 | 44,630 | 38,300 | 31,960 | 25,630 | 19,340 | 16,170 | 222,400 | |
| 677,000 | 680,000 | 57,840 | 51,500 | 45,170 | 38,840 | 32,500 | 26,170 | 19,840 | 16,440 | 223,400 | |
| 680,000 | 683,000 | 58,380 | 52,040 | 45,710 | 39,380 | 33,040 | 26,710 | 20,380 | 16,710 | 224,400 | |
| 683,000 | 686,000 | 58,920 | 52,580 | 46,250 | 39,920 | 33,580 | 27,250 | 20,920 | 16,980 | 225,400 | |
| 686,000 | 689,000 | 59,460 | 53,120 | 46,790 | 40,460 | 34,120 | 27,790 | 21,460 | 17,250 | 226,400 | |
| 689,000 | 692,000 | 60,000 | 53,660 | 47,330 | 41,000 | 34,660 | 28,330 | 22,000 | 17,520 | 228,000 | |
| 692,000 | 695,000 | 60,540 | 54,200 | 47,870 | 41,540 | 35,200 | 28,870 | 22,540 | 17,790 | 229,500 | |
| 695,000 | 698,000 | 61,080 | 54,740 | 48,410 | 42,080 | 35,740 | 29,410 | 23,080 | 18,060 | 231,000 | |
| 698,000 | 701,000 | 61,620 | 55,280 | 48,950 | 42,620 | 36,280 | 29,950 | 23,620 | 18,330 | 232,500 | |
| 701,000 | 704,000 | 62,160 | 55,820 | 49,490 | 43,160 | 36,820 | 30,490 | 24,160 | 18,600 | 234,000 | |
| 704,000 | 707,000 | 62,700 | 56,360 | 50,030 | 43,700 | 37,360 | 31,030 | 24,700 | 18,870 | 235,500 | |
| 707,000 | 710,000 | 63,240 | 56,910 | 50,570 | 44,240 | 37,910 | 31,570 | 25,240 | 19,140 | 237,000 | |
| 710,000 | 713,000 | 63,840 | 57,510 | 51,170 | 44,840 | 38,510 | 32,170 | 25,840 | 19,510 | 238,600 | |
| 713,000 | 716,000 | 64,440 | 58,110 | 51,770 | 45,440 | 39,110 | 32,770 | 26,440 | 20,110 | 240,100 | |
| 716,000 | 719,000 | 65,040 | 58,710 | 52,370 | 46,040 | 39,710 | 33,370 | 27,040 | 20,710 | 241,600 | |
| 719,000 | 722,000 | 65,640 | 59,310 | 52,970 | 46,640 | 40,310 | 33,970 | 27,640 | 21,310 | 243,100 | |
| 722,000 | 725,000 | 66,240 | 59,910 | 53,570 | 47,240 | 40,910 | 34,570 | 28,240 | 21,910 | 244,600 | |
| 725,000 | 728,000 | 66,840 | 60,510 | 54,170 | 47,840 | 41,510 | 35,170 | 28,840 | 22,510 | 246,100 | |
| 728,000 | 731,000 | 67,440 | 61,110 | 54,770 | 48,440 | 42,110 | 35,770 | 29,440 | 23,110 | 247,600 | |
| 731,000 | 734,000 | 68,040 | 61,710 | 55,370 | 49,040 | 42,710 | 36,370 | 30,040 | 23,710 | 249,200 | |
| 734,000 | 737,000 | 68,640 | 62,310 | 55,970 | 49,640 | 43,310 | 36,970 | 30,640 | 24,310 | 250,700 | |
| 737,000 | 740,000 | 69,240 | 62,910 | 56,570 | 50,240 | 43,910 | 37,570 | 31,240 | 24,910 | 252,200 | |
| 740,000円 | | 69,540 | 63,210 | 56,870 | 50,540 | 44,210 | 37,870 | 31,540 | 25,210 | 253,700 | |
| 740,000円を超え790,000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％に相当する金額を加算した金額 | | | | | | | | 253,700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740,000円を超える金額の40％に相当する金額を加算した金額 | |
| 790,000円 | | 円 79,540 | 円 73,210 | 円 66,870 | 円 60,540 | 円 54,210 | 円 47,870 | 円 41,540 | 円 35,210 | | |
| 790,000円を超え960,000円に満たない金額 | | 790,000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790,000円を超える金額の23％に相当する金額を加算した金額 | | | | | | | | | |