

給与計算実務能力検定試験（2級）

資料集

健康保険・厚生年金保険の保険料額表

介護保険料率：平成24年3月分～

健康保険料率：平成24年3月分～ 厚生年金保険料率：平成25年9月分～平成26年8月分

標準報酬			報酬月額		保険料（被保険者負担分）								
等級	月額	日額			協会けんぽ健康保険料（東京）				厚生年金保険				
					介護保険第2号に該当しない場合		介護保険第2号に該当する場合		一般の被保険者		坑内員・船員の被保険者		
健保	年金				全額	折半額	全額	折半額	全額	折半額	全額	折半額	
			9.97%	4.985%	11.52%	5.760%	17.120%	8.560%	17.440%	8.720%			
			円以上	円未満									
1		58,000	1,930	～ 63,000	5,782.6	2,891.3	6,681.6	3,340.8					
2		68,000	2,270	63,000 ～ 73,000	6,779.6	3,389.8	7,833.6	3,916.8					
3		78,000	2,600	73,000 ～ 83,000	7,776.6	3,888.3	8,985.6	4,492.8					
4		88,000	2,930	83,000 ～ 93,000	8,773.6	4,386.8	10,137.6	5,068.8					
5	1	98,000	3,270	93,000 ～ 101,000	9,770.6	4,885.3	11,289.6	5,644.8	16,777.60	8,388.80	17,091.20	8,545.60	
6	2	104,000	3,470	101,000 ～ 107,000	10,368.8	5,184.4	11,980.8	5,990.4	17,804.80	8,902.40	18,137.60	9,068.80	
7	3	110,000	3,670	107,000 ～ 114,000	10,967.0	5,483.5	12,672.0	6,336.0	18,832.00	9,416.00	19,184.00	9,592.00	
8	4	118,000	3,930	114,000 ～ 122,000	11,764.6	5,882.3	13,593.6	6,796.8	20,201.60	10,100.80	20,579.20	10,289.60	
9	5	126,000	4,200	122,000 ～ 130,000	12,562.2	6,281.1	14,515.2	7,257.6	21,571.20	10,785.60	21,974.40	10,987.20	
10	6	134,000	4,470	130,000 ～ 138,000	13,359.8	6,679.9	15,436.8	7,718.4	22,940.80	11,470.40	23,369.60	11,684.80	
11	7	142,000	4,730	138,000 ～ 146,000	14,157.4	7,078.7	16,358.4	8,179.2	24,310.40	12,155.20	24,764.80	12,382.40	
12	8	150,000	5,000	146,000 ～ 155,000	14,955.0	7,477.5	17,280.0	8,640.0	25,680.00	12,840.00	26,160.00	13,080.00	
13	9	160,000	5,330	155,000 ～ 165,000	15,952.0	7,976.0	18,432.0	9,216.0	27,392.00	13,696.00	27,904.00	13,952.00	
14	10	170,000	5,670	165,000 ～ 175,000	16,949.0	8,474.5	19,584.0	9,792.0	29,104.00	14,552.00	29,648.00	14,824.00	
15	11	180,000	6,000	175,000 ～ 185,000	17,946.0	8,973.0	20,736.0	10,368.0	30,816.00	15,408.00	31,392.00	15,696.00	
16	12	190,000	6,330	185,000 ～ 195,000	18,943.0	9,471.5	21,888.0	10,944.0	32,528.00	16,264.00	33,136.00	16,568.00	
17	13	200,000	6,670	195,000 ～ 210,000	19,940.0	9,970.0	23,040.0	11,520.0	34,240.00	17,120.00	34,880.00	17,440.00	
18	14	220,000	7,330	210,000 ～ 230,000	21,934.0	10,967.0	25,344.0	12,672.0	37,664.00	18,832.00	38,368.00	19,184.00	
19	15	240,000	8,000	230,000 ～ 250,000	23,928.0	11,964.0	27,648.0	13,824.0	41,088.00	20,544.00	41,856.00	20,928.00	
20	16	260,000	8,670	250,000 ～ 270,000	25,922.0	12,961.0	29,952.0	14,976.0	44,512.00	22,256.00	45,344.00	22,672.00	
21	17	280,000	9,330	270,000 ～ 290,000	27,916.0	13,958.0	32,256.0	16,128.0	47,936.00	23,968.00	48,832.00	24,416.00	
22	18	300,000	10,000	290,000 ～ 310,000	29,910.0	14,955.0	34,560.0	17,280.0	51,360.00	25,680.00	52,320.00	26,160.00	
23	19	320,000	10,670	310,000 ～ 330,000	31,904.0	15,952.0	36,864.0	18,432.0	54,784.00	27,392.00	55,808.00	27,904.00	
24	20	340,000	11,330	330,000 ～ 350,000	33,898.0	16,949.0	39,168.0	19,584.0	58,208.00	29,104.00	59,296.00	29,648.00	
25	21	360,000	12,000	350,000 ～ 370,000	35,892.0	17,946.0	41,472.0	20,736.0	61,632.00	30,816.00	62,784.00	31,392.00	
26	22	380,000	12,670	370,000 ～ 395,000	37,886.0	18,943.0	43,776.0	21,888.0	65,056.00	32,528.00	66,272.00	33,136.00	
27	23	410,000	13,670	395,000 ～ 425,000	40,877.0	20,438.5	47,232.0	23,616.0	70,192.00	35,096.00	71,504.00	35,752.00	
28	24	440,000	14,670	425,000 ～ 455,000	43,868.0	21,934.0	50,688.0	25,344.0	75,328.00	37,664.00	76,736.00	38,368.00	
29	25	470,000	15,670	455,000 ～ 485,000	46,859.0	23,429.5	54,144.0	27,072.0	80,464.00	40,232.00	81,968.00	40,984.00	
30	26	500,000	16,670	485,000 ～ 515,000	49,850.0	24,925.0	57,600.0	28,800.0	85,600.00	42,800.00	87,200.00	43,600.00	
31	27	530,000	17,670	515,000 ～ 545,000	52,841.0	26,420.5	61,056.0	30,528.0	90,736.00	45,368.00	92,432.00	46,216.00	
32	28	560,000	18,670	545,000 ～ 575,000	55,832.0	27,916.0	64,512.0	32,256.0	95,872.00	47,936.00	97,664.00	48,832.00	
33	29	590,000	19,670	575,000 ～ 605,000	58,823.0	29,411.5	67,968.0	33,984.0	101,008.00	50,504.00	102,896.00	51,448.00	
34	30	620,000	20,670	605,000 ～ 635,000	61,814.0	30,907.0	71,424.0	35,712.0	106,144.00	53,072.00	108,128.00	54,064.00	
35		650,000	21,670	635,000 ～ 665,000	64,805.0	32,402.5	74,880.0	37,440.0					
36		680,000	22,670	665,000 ～ 695,000	67,796.0	33,898.0	78,336.0	39,168.0					
37		710,000	23,670	695,000 ～ 730,000	70,787.0	35,393.5	81,792.0	40,896.0					
38		750,000	25,000	730,000 ～ 770,000	74,775.0	37,387.5	86,400.0	43,200.0					
39		790,000	26,330	770,000 ～ 810,000	78,763.0	39,381.5	91,008.0	45,504.0					
40		830,000	27,670	810,000 ～ 855,000	82,751.0	41,375.5	95,616.0	47,808.0					
41		880,000	29,330	855,000 ～ 905,000	87,736.0	43,868.0	101,376.0	50,688.0					
42		930,000	31,000	905,000 ～ 955,000	92,721.0	46,360.5	107,136.0	53,568.0					
43		980,000	32,670	955,000 ～ 1,005,000	97,706.0	48,853.0	112,896.0	56,448.0					
44		1,030,000	34,330	1,005,000 ～ 1,055,000	102,691.0	51,345.5	118,656.0	59,328.0					
45		1,090,000	36,330	1,055,000 ～ 1,115,000	108,673.0	54,336.5	125,568.0	62,784.0					
46		1,150,000	38,330	1,115,000 ～ 1,175,000	114,655.0	57,327.5	132,480.0	66,240.0					
47		1,210,000	40,330	1,175,000 ～	120,637.0	60,318.5	139,392.0	69,696.0					

給与所得の源泉徴収税額表（平成25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）

(～166,999円)

その月の社会保険料等控除後の給与等の金額		甲								乙
		扶 養 親 族 等 の 数								
		0 人	1 人	2 人	3 人	4 人	5 人	6 人	7 人	
以 上	未 満	税 額								税 額
円	円	円	円	円	円	円	円	円	円	円
88,000	円未満	0	0	0	0	0	0	0	0	その月の社会保険料等控除後の給与等の金額の3.063%に相当する金額
88,000	89,000	130	0	0	0	0	0	0	0	3,200
89,000	90,000	180	0	0	0	0	0	0	0	3,200
90,000	91,000	230	0	0	0	0	0	0	0	3,200
91,000	92,000	290	0	0	0	0	0	0	0	3,200
92,000	93,000	340	0	0	0	0	0	0	0	3,300
93,000	94,000	390	0	0	0	0	0	0	0	3,300
94,000	95,000	440	0	0	0	0	0	0	0	3,300
95,000	96,000	490	0	0	0	0	0	0	0	3,400
96,000	97,000	540	0	0	0	0	0	0	0	3,400
97,000	98,000	590	0	0	0	0	0	0	0	3,500
98,000	99,000	640	0	0	0	0	0	0	0	3,500
99,000	101,000	720	0	0	0	0	0	0	0	3,600
101,000	103,000	830	0	0	0	0	0	0	0	3,600
103,000	105,000	930	0	0	0	0	0	0	0	3,700
105,000	107,000	1,030	0	0	0	0	0	0	0	3,800
107,000	109,000	1,130	0	0	0	0	0	0	0	3,800
109,000	111,000	1,240	0	0	0	0	0	0	0	3,900
111,000	113,000	1,340	0	0	0	0	0	0	0	4,000
113,000	115,000	1,440	0	0	0	0	0	0	0	4,100
115,000	117,000	1,540	0	0	0	0	0	0	0	4,100
117,000	119,000	1,640	0	0	0	0	0	0	0	4,200
119,000	121,000	1,750	120	0	0	0	0	0	0	4,300
121,000	123,000	1,850	220	0	0	0	0	0	0	4,500
123,000	125,000	1,950	330	0	0	0	0	0	0	4,800
125,000	127,000	2,050	430	0	0	0	0	0	0	5,100
127,000	129,000	2,150	530	0	0	0	0	0	0	5,400
129,000	131,000	2,260	630	0	0	0	0	0	0	5,700
131,000	133,000	2,360	740	0	0	0	0	0	0	6,000
133,000	135,000	2,460	840	0	0	0	0	0	0	6,300
135,000	137,000	2,550	930	0	0	0	0	0	0	6,600
137,000	139,000	2,610	990	0	0	0	0	0	0	6,800
139,000	141,000	2,680	1,050	0	0	0	0	0	0	7,100
141,000	143,000	2,740	1,110	0	0	0	0	0	0	7,500
143,000	145,000	2,800	1,170	0	0	0	0	0	0	7,800
145,000	147,000	2,860	1,240	0	0	0	0	0	0	8,100
147,000	149,000	2,920	1,300	0	0	0	0	0	0	8,400
149,000	151,000	2,980	1,360	0	0	0	0	0	0	8,700
151,000	153,000	3,050	1,430	0	0	0	0	0	0	9,000
153,000	155,000	3,120	1,500	0	0	0	0	0	0	9,300
155,000	157,000	3,200	1,570	0	0	0	0	0	0	9,600
157,000	159,000	3,270	1,640	0	0	0	0	0	0	9,900
159,000	161,000	3,340	1,720	100	0	0	0	0	0	10,200
161,000	163,000	3,410	1,790	170	0	0	0	0	0	10,500
163,000	165,000	3,480	1,860	250	0	0	0	0	0	10,800
165,000	167,000	3,550	1,930	320	0	0	0	0	0	11,100

(二)

(167,000円～289,999円)

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

(三)

(290,000円～439,999円)

その月の社会保険料等控除後の給与等の金額		甲								乙
		扶 養 親 族 等 の 数								
		0 人	1 人	2 人	3 人	4 人	5 人	6 人	7 人	
以 上	未 満	税 額								税 額
円	円	円	円	円	円	円	円	円	円	円
290,000	293,000	8,040	6,420	4,800	3,190	1,570	0	0	0	50,500
293,000	296,000	8,140	6,520	4,910	3,290	1,670	0	0	0	51,600
296,000	299,000	8,250	6,640	5,010	3,400	1,790	160	0	0	52,300
299,000	302,000	8,420	6,740	5,130	3,510	1,890	280	0	0	52,900
302,000	305,000	8,670	6,860	5,250	3,630	2,010	400	0	0	53,500
305,000	308,000	8,910	6,980	5,370	3,760	2,130	520	0	0	54,200
308,000	311,000	9,160	7,110	5,490	3,880	2,260	640	0	0	54,800
311,000	314,000	9,400	7,230	5,620	4,000	2,380	770	0	0	55,400
314,000	317,000	9,650	7,350	5,740	4,120	2,500	890	0	0	56,100
317,000	320,000	9,890	7,470	5,860	4,250	2,620	1,010	0	0	56,800
320,000	323,000	10,140	7,600	5,980	4,370	2,750	1,130	0	0	57,700
323,000	326,000	10,380	7,720	6,110	4,490	2,870	1,260	0	0	58,500
326,000	329,000	10,630	7,840	6,230	4,610	2,990	1,380	0	0	59,300
329,000	332,000	10,870	7,960	6,350	4,740	3,110	1,500	0	0	60,200
332,000	335,000	11,120	8,090	6,470	4,860	3,240	1,620	0	0	61,100
335,000	338,000	11,360	8,210	6,600	4,980	3,360	1,750	130	0	62,000
338,000	341,000	11,610	8,370	6,720	5,110	3,480	1,870	260	0	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

(五)

(590,000円～739,999円)

その月の社会保険料等控除後の給与等の金額		甲								乙
		扶 養 親 族 等 の 数								
		0 人	1 人	2 人	3 人	4 人	5 人	6 人	7 人	
以 上	未 満	税 額								税 額
円	円	円	円	円	円	円	円	円	円	円
590,000	593,000	45,440	38,980	32,510	26,050	19,680	16,450	13,210	9,990	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

(六)

(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~1,250,000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
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 1,250,000円に満た 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 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
1,250,000円		211,380	200,710	192,820	185,390	177,940	170,510	163,080	156,080	

(八)

(1,250,001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円を超え 1,740,000円に満た 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 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								
1,740,000円	円 376,480	円 365,810	円 357,920	円 350,490	円 343,040	円 335,610	円 328,180	円 321,180	
1,740,000円を超え る金額	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 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								
扶養親族等の数が7人を超える場合には、扶養親族等の数が7人の場合の税額から、その7人を超える 1人ごとに1,610円を控除した金額									従たる給与につ いての扶養控除 等申告書が提出 されている場合 には、当該申告 書に記載された 扶養親族等の数 に応じ、扶養親 族等1人ごとに 1,610円を、上の 各欄によって求 めた税額から控 除した金額

賞与に対する源泉徴収税額の算出率の表（平成25年分）

（平成24年3月31日財務省告示第115号別表第三）

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 控							
	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	513
16.336	426	550	455	550	484	550	513	557
18.378	550	668	550	689	550	710	557	730
20.420	668	714	689	738	710	762	730	786
22.462	714	750	738	775	762	801	786	826
24.504	750	791	775	817	801	844	826	872
26.546	791	847	817	876	844	901	872	925
28.588	847	910	876	936	901	962	925	987
30.630	910	997	936	1,003	962	1,031	987	1,058
32.672	997	1,337	1,003	1,362	1,031	1,386	1,058	1,410
35.735	1,337	1,551	1,362	1,579	1,386	1,607	1,410	1,636
38.798	1,551	1,735	1,579	1,767	1,607	1,799	1,636	1,830
40.840	1,735 千円以上		1,767 千円以上		1,799 千円以上		1,830 千円以上	

等 の 数								乙	
4 人		5 人		6 人		7 人以上			
除 後 の 給 与 等 の 金 額								前月の社会保険料等 控除後の給与等の金額	
以 上	未 満	以 上	未 満	以 上	未 満	以 上	未 満	以 上	未 満
千円	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	527	241	千円未満
444	470	472	496	499	525	527	553		
470	504	496	531	525	559	553	588		
504	543	531	574	559	604	588	632		
543	592	574	622	604	652	632	683		
592	751	622	771	652	792	683	812		
751	810	771	834	792	859	812	884	241	305
810	852	834	879	859	902	884	925		
852	898	879	922	902	947	925	971		
898	949	922	973	947	997	971	1,021		
949	1,013	973	1,038	997	1,064	1,021	1,089		
1,013	1,086	1,038	1,113	1,064	1,140	1,089	1,163	305	555
1,086	1,435	1,113	1,459	1,140	1,484	1,168	1,508		
1,435	1,664	1,459	1,692	1,484	1,720	1,508	1,749		
1,664	1,862	1,692	1,894	1,720	1,925	1,749	1,957		
1,862	千円以上	1,894	千円以上	1,925	千円以上	1,957	千円以上	555	千円以上