

「給与計算実務能力検定1級模擬試験講座」をご受講の方へ

「給与計算実務能力検定1級模擬試験講座」教材の「模擬試験解答(1級)2023年度」「スライド集(カラー)2023年度」「対策講座テキスト(1級)2023年度」の冊子印刷物におきまして、訂正箇所がございますので、お詫びして訂正させていただきます。

<訂正箇所>

《模擬試験解答(1級)2023年度》

| 該当箇所 | <誤> | | | | | | | | | | | | |
|--|---|----|----|------|------------|-------|--------|--------------|---------------|--------------|---------------|-------|-------------------|
| 18頁【問35】 解説の上から 14行目以降 | <p><市町村民税> 課税退職所得金額(1,051,000円)×6%=63,060円</p> <p><道府県民税> 課税退職所得金額(1,051,000円)×4%=42,040円</p> <p><差引支給額> 退職金額(11,502,000円)－{源泉所得税(53,653円)＋市町村民税(63,060円)＋道府県民税(42,040円)}=11,343,247円</p> <table border="1"> <thead> <tr> <th>項目</th> <th>金額</th> </tr> </thead> <tbody> <tr> <td>退職金額</td> <td>11,502,000</td> </tr> <tr> <td>源泉所得税</td> <td>53,653</td> </tr> <tr> <td>市区町村民税</td> <td>63,060</td> </tr> <tr> <td>道府県民税</td> <td>42,040</td> </tr> <tr> <td>差引支給額</td> <td>11,343,247</td> </tr> </tbody> </table> | 項目 | 金額 | 退職金額 | 11,502,000 | 源泉所得税 | 53,653 | 市区町村民税 | 63,060 | 道府県民税 | 42,040 | 差引支給額 | 11,343,247 |
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| | <p><正></p> <p><市町村民税> 課税退職所得金額(1,051,000円)×6%=63,060円 ※100円未満切捨て→63,000円</p> <p><道府県民税> 課税退職所得金額(1,051,000円)×4%=42,040円 ※100円未満切捨て→42,000円</p> <p><差引支給額> 退職金額(11,502,000円)－{源泉所得税(53,653円)＋市町村民税(63,000円)＋道府県民税(42,000円)}=11,343,347円</p> <table border="1"> <thead> <tr> <th>項目</th> <th>金額</th> </tr> </thead> <tbody> <tr> <td>退職金額</td> <td>11,502,000</td> </tr> <tr> <td>源泉所得税</td> <td>53,653</td> </tr> <tr> <td>市町村民税</td> <td>63,000</td> </tr> <tr> <td>道府県民税</td> <td>42,000</td> </tr> <tr> <td>差引支給額</td> <td>11,343,347</td> </tr> </tbody> </table> | 項目 | 金額 | 退職金額 | 11,502,000 | 源泉所得税 | 53,653 | 市町村民税 | 63,000 | 道府県民税 | 42,000 | 差引支給額 | 11,343,347 |
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| 差引支給額 | 11,343,347 | | | | | | | | | | | | |
| 23頁【問39】 および 26頁【問40】 <源泉徴収簿> | <p><誤></p> <p>②所得控除額の合計額の欄に(1,000円未満切捨て)が表示</p> <p>④年調所得税額(マイナスの場合は0)の欄に(100円未満切捨て)が表示</p> | | | | | | | | | | | | |
| | <p><正></p> <p>②差引課税給与所得金額及び算出所得税額の欄に(1,000円未満切捨て)が表示</p> <p>⑤年調年税額(年調所得税額×102.1%)の欄に(100円未満切捨て)が表示</p> | | | | | | | | | | | | |

裏面もご確認ください

《スライド集 (カラー)》

《スライド84》【問35】退職金

| 該当箇所 | <誤> | <正> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------|---|-----|----|------|------------|-------|--------|-------|--------|-------|--------|-------|------------|--------------|----|---------|-----------------------|-----------------|----------------------------------|-----------------|-----------------------------------|-----------------|-----------------------------------|-------------------|-------------------------------------|---|----|----|------|------------|-------|--------|-------|--------|-------|--------|-------|------------|--------------|----|---------|-----------------------|-----------------|----------------------------------|-----------------|-----------------------------------|-----------------|-----------------------------------|-------------------|-------------------------------------|
| スライド84 上部 | <p>【問35】退職金 📖テキストP118</p> <p>(単位:円) <課税退職所得金額></p> <table border="1"> <tr><td>項目</td><td>金額</td></tr> <tr><td>退職金額</td><td>11,502,000</td></tr> <tr><td>源泉所得税</td><td>53,653</td></tr> <tr><td>市町村民税</td><td>63,060</td></tr> <tr><td>道府県民税</td><td>42,040</td></tr> <tr><td>差引支給額</td><td>11,343,247</td></tr> </table> <p>800万+70万×(22年-20年) = 9,400,000円 (11,502,000円 - 9,400,000円) ÷ 2 = 1,051,000円 <源泉所得税> (1,051,000円×5%) × 102.1% = 53,653.55円 → 53,653円 <市町村民税> 1,051,000円×6% = 63,060円 <道府県民税> 1,051,000円×4% = 42,040円</p> <p><退職所得の源泉徴収税額の速算表> 差引支給額: 11,343,247円</p> <table border="1"> <tr><th>課税退職所得金額 (A)</th><th>税額</th></tr> <tr><td>195万円以下</td><td>{ (A) × 5% } × 102.1%</td></tr> <tr><td>195万円を超え330万円以下</td><td>{ (A) × 10% - 97,500円 } × 102.1%</td></tr> <tr><td>330万円を超え695万円以下</td><td>{ (A) × 20% - 427,500円 } × 102.1%</td></tr> <tr><td>695万円を超え900万円以下</td><td>{ (A) × 23% - 636,000円 } × 102.1%</td></tr> <tr><td>900万円を超え1,800万円以下</td><td>{ (A) × 33% - 1,536,000円 } × 102.1%</td></tr> </table> | 項目 | 金額 | 退職金額 | 11,502,000 | 源泉所得税 | 53,653 | 市町村民税 | 63,060 | 道府県民税 | 42,040 | 差引支給額 | 11,343,247 | 課税退職所得金額 (A) | 税額 | 195万円以下 | { (A) × 5% } × 102.1% | 195万円を超え330万円以下 | { (A) × 10% - 97,500円 } × 102.1% | 330万円を超え695万円以下 | { (A) × 20% - 427,500円 } × 102.1% | 695万円を超え900万円以下 | { (A) × 23% - 636,000円 } × 102.1% | 900万円を超え1,800万円以下 | { (A) × 33% - 1,536,000円 } × 102.1% | <p>【問35】退職金 📖テキストP118</p> <p>(単位:円) <課税退職所得金額></p> <table border="1"> <tr><td>項目</td><td>金額</td></tr> <tr><td>退職金額</td><td>11,502,000</td></tr> <tr><td>源泉所得税</td><td>53,653</td></tr> <tr><td>市町村民税</td><td>63,000</td></tr> <tr><td>道府県民税</td><td>42,000</td></tr> <tr><td>差引支給額</td><td>11,343,347</td></tr> </table> <p>800万+70万×(22年-20年) = 9,400,000円 (11,502,000円 - 9,400,000円) ÷ 2 = 1,051,000円 <源泉所得税> (1,051,000円×5%) × 102.1% = 53,653.55円 → 53,653円 <市町村民税> 1,051,000円×6% = 63,060円 ※100円未満切捨て→63,000円 <道府県民税> 1,051,000円×4% = 42,040円 ※100円未満切捨て→42,000円</p> <p><退職所得の源泉徴収税額の速算表> 差引支給額: 11,343,347円</p> <table border="1"> <tr><th>課税退職所得金額 (A)</th><th>税額</th></tr> <tr><td>195万円以下</td><td>{ (A) × 5% } × 102.1%</td></tr> <tr><td>195万円を超え330万円以下</td><td>{ (A) × 10% - 97,500円 } × 102.1%</td></tr> <tr><td>330万円を超え695万円以下</td><td>{ (A) × 20% - 427,500円 } × 102.1%</td></tr> <tr><td>695万円を超え900万円以下</td><td>{ (A) × 23% - 636,000円 } × 102.1%</td></tr> <tr><td>900万円を超え1,800万円以下</td><td>{ (A) × 33% - 1,536,000円 } × 102.1%</td></tr> </table> | 項目 | 金額 | 退職金額 | 11,502,000 | 源泉所得税 | 53,653 | 市町村民税 | 63,000 | 道府県民税 | 42,000 | 差引支給額 | 11,343,347 | 課税退職所得金額 (A) | 税額 | 195万円以下 | { (A) × 5% } × 102.1% | 195万円を超え330万円以下 | { (A) × 10% - 97,500円 } × 102.1% | 330万円を超え695万円以下 | { (A) × 20% - 427,500円 } × 102.1% | 695万円を超え900万円以下 | { (A) × 23% - 636,000円 } × 102.1% | 900万円を超え1,800万円以下 | { (A) × 33% - 1,536,000円 } × 102.1% |
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| 源泉所得税 | 53,653 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 市町村民税 | 63,060 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 道府県民税 | 42,040 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 道府県民税 | 42,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 差引支給額 | 11,343,347 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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《対策講座テキスト (1級) 2023年度》

| 該当箇所 | <誤> | <正> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------|---|---|-------------------|-----------|---|---|----|---|-----|--------------|-----------|---|---|---|-------------|----------|--|---|--|-------------|-----------|----------------|--|-------------|--|--|--------------|--|-----|--|--|-----------------------|--|-------------|--|--|--------|----------------|-----------|------------|--|-----|----------------|-----------|-------------|--|-----|---------------------|-----------|-------------|--|--|--|-----------|------------|--|-----------|--|-----------|-------------------|--|-----------|--|----------|--|--|------------|--|-----------|--|--|---------------------|--|-----------|-----------------|--|-------|--|-----------|--|--|----------------------------|--|-------------|--|--|-------------------------|--|-----------|----------|--|---------------------|--|----------|--|--|-----------------------|--|----------|--|--|-----------------|--|----------|--|--|-----------------|--|----------|--|--|--|---|---|----|---|---|----|---|-----|--------------|-----------|---|---|---|-------------|----------|--|---|--|-------------|-----------|----------------|--|-------------|--|--|--------------|--|-----|--|--|-----------------------|--|-------------|--|--|--------|----------------|-----------|------------|--|-----|----------------|-----------|-------------|--|-----|---------------------|-----------|-------------|--|--|--|-----------|------------|--|-----------|--|-----------|-------------------|--|-----------|--|----------|--|--|------------|--|-----------|--|--|---------------------|--|-----------|-----------------|--|-------|--|-----------|--|--|----------------------------|--|-------------|--|--|-------------------------|--|-----------|----------|--|---------------------|--|----------|--|--|-----------------------|--|----------|--|--|-----------------|--|----------|--|--|-----------------|--|-----------|--|--|
| P170 | <table border="1"> <tr><th>区</th><th>分</th><th>金額</th><th>税</th><th>額</th></tr> <tr><td>給料</td><td>・</td><td>手当等</td><td>① 3,887,429円</td><td>③ 84,360円</td></tr> <tr><td>賞</td><td>与</td><td>等</td><td>④ 1,323,664</td><td>⑤ 70,068</td></tr> <tr><td></td><td>計</td><td></td><td>⑦ 5,211,093</td><td>⑧ 154,428</td></tr> <tr><td>給与所得控除後の給与等の金額</td><td></td><td>⑨ 3,726,400</td><td></td><td></td></tr> <tr><td>所得金額調整控除額(※)</td><td></td><td>⑩ 0</td><td></td><td></td></tr> <tr><td>給与所得控除後の給与等の金額(調整控除後)</td><td></td><td>⑪ 3,726,400</td><td></td><td></td></tr> <tr><td>社会保険料等</td><td>給与等からの控除分(⑫+⑬)</td><td>⑫ 805,750</td><td>配偶者の合計所得金額</td><td></td></tr> <tr><td>除料等</td><td>申告による社会保険料の控除分</td><td>⑬ 194,090</td><td>(450,000円)</td><td></td></tr> <tr><td>控除額</td><td>申告による小規模企業共済等掛金の控除分</td><td>⑭ 120,000</td><td>旧長期損害保険料支払額</td><td></td></tr> <tr><td></td><td></td><td>⑮ 120,000</td><td>(70,000円)</td><td></td></tr> <tr><td>生命保険料の控除額</td><td></td><td>⑯ 120,000</td><td>⑳のうち小規模企業共済等掛金の金額</td><td></td></tr> <tr><td>地震保険料の控除額</td><td></td><td>⑰ 47,000</td><td></td><td></td></tr> <tr><td>配偶者(特別)控除額</td><td></td><td>⑱ 380,000</td><td></td><td></td></tr> <tr><td>扶養控除額及び障害者等の控除額の合計額</td><td></td><td>⑲ 630,000</td><td>㉑のうち国民年金保険料等の金額</td><td></td></tr> <tr><td>基礎控除額</td><td></td><td>⑲ 480,000</td><td></td><td></td></tr> <tr><td>所得控除額の合計額(⑫+⑬+⑭+⑮+⑯+⑰+⑱+⑲)</td><td></td><td>㉑ 2,776,840</td><td></td><td></td></tr> <tr><td>差引課税給与所得金額(⑪-㉑)及び算出所得税額</td><td></td><td>㉒ 949,000</td><td>㉒ 47,450</td><td></td></tr> <tr><td>(特定増改築等)住宅借入金等特別控除額</td><td></td><td>㉓ 30,000</td><td></td><td></td></tr> <tr><td>年調所得税額(㉒-㉓、マイナスの場合は0)</td><td></td><td>㉔ 17,450</td><td></td><td></td></tr> <tr><td>年調年税額(㉔×102.1%)</td><td></td><td>㉕ 17,800</td><td></td><td></td></tr> <tr><td>差引超過額又は不足額(㉕-⑧)</td><td></td><td>㉖ 73,336</td><td></td><td></td></tr> </table> | 区 | 分 | 金額 | 税 | 額 | 給料 | ・ | 手当等 | ① 3,887,429円 | ③ 84,360円 | 賞 | 与 | 等 | ④ 1,323,664 | ⑤ 70,068 | | 計 | | ⑦ 5,211,093 | ⑧ 154,428 | 給与所得控除後の給与等の金額 | | ⑨ 3,726,400 | | | 所得金額調整控除額(※) | | ⑩ 0 | | | 給与所得控除後の給与等の金額(調整控除後) | | ⑪ 3,726,400 | | | 社会保険料等 | 給与等からの控除分(⑫+⑬) | ⑫ 805,750 | 配偶者の合計所得金額 | | 除料等 | 申告による社会保険料の控除分 | ⑬ 194,090 | (450,000円) | | 控除額 | 申告による小規模企業共済等掛金の控除分 | ⑭ 120,000 | 旧長期損害保険料支払額 | | | | ⑮ 120,000 | (70,000円) | | 生命保険料の控除額 | | ⑯ 120,000 | ⑳のうち小規模企業共済等掛金の金額 | | 地震保険料の控除額 | | ⑰ 47,000 | | | 配偶者(特別)控除額 | | ⑱ 380,000 | | | 扶養控除額及び障害者等の控除額の合計額 | | ⑲ 630,000 | ㉑のうち国民年金保険料等の金額 | | 基礎控除額 | | ⑲ 480,000 | | | 所得控除額の合計額(⑫+⑬+⑭+⑮+⑯+⑰+⑱+⑲) | | ㉑ 2,776,840 | | | 差引課税給与所得金額(⑪-㉑)及び算出所得税額 | | ㉒ 949,000 | ㉒ 47,450 | | (特定増改築等)住宅借入金等特別控除額 | | ㉓ 30,000 | | | 年調所得税額(㉒-㉓、マイナスの場合は0) | | ㉔ 17,450 | | | 年調年税額(㉔×102.1%) | | ㉕ 17,800 | | | 差引超過額又は不足額(㉕-⑧) | | ㉖ 73,336 | | | <table border="1"> <tr><th>区</th><th>分</th><th>金額</th><th>税</th><th>額</th></tr> <tr><td>給料</td><td>・</td><td>手当等</td><td>① 3,887,429円</td><td>③ 84,360円</td></tr> <tr><td>賞</td><td>与</td><td>等</td><td>④ 1,323,664</td><td>⑤ 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| 区 | 分 | 金額 | 税 | 額 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 給料 | ・ | 手当等 | ① 3,887,429円 | ③ 84,360円 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 賞 | 与 | 等 | ④ 1,323,664 | ⑤ 70,068 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 計 | | ⑦ 5,211,093 | ⑧ 154,428 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 給与所得控除後の給与等の金額 | | ⑨ 3,726,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 所得金額調整控除額(※) | | ⑩ 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 給与所得控除後の給与等の金額(調整控除後) | | ⑪ 3,726,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 社会保険料等 | 給与等からの控除分(⑫+⑬) | ⑫ 805,750 | 配偶者の合計所得金額 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 除料等 | 申告による社会保険料の控除分 | ⑬ 194,090 | (450,000円) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 控除額 | 申告による小規模企業共済等掛金の控除分 | ⑭ 120,000 | 旧長期損害保険料支払額 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | ⑮ 120,000 | (70,000円) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 生命保険料の控除額 | | ⑯ 120,000 | ⑳のうち小規模企業共済等掛金の金額 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 地震保険料の控除額 | | ⑰ 47,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 配偶者(特別)控除額 | | ⑱ 380,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 扶養控除額及び障害者等の控除額の合計額 | | ⑲ 630,000 | ㉑のうち国民年金保険料等の金額 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 基礎控除額 | | ⑲ 480,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 所得控除額の合計額(⑫+⑬+⑭+⑮+⑯+⑰+⑱+⑲) | | ㉑ 2,776,840 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 差引課税給与所得金額(⑪-㉑)及び算出所得税額 | | ㉒ 949,000 | ㉒ 47,450 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (特定増改築等)住宅借入金等特別控除額 | | ㉓ 30,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 年調所得税額(㉒-㉓、マイナスの場合は0) | | ㉔ 17,450 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 年調年税額(㉔×102.1%) | | ㉕ 17,800 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 差引超過額又は不足額(㉕-⑧) | | ㉖ 73,336 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 区 | 分 | 金額 | 税 | 額 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 給料 | ・ | 手当等 | ① 3,887,429円 | ③ 84,360円 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 賞 | 与 | 等 | ④ 1,323,664 | ⑤ 70,068 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 計 | | ⑦ 5,211,093 | ⑧ 154,428 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 給与所得控除後の給与等の金額 | | ⑨ 3,726,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 所得金額調整控除額(※) | | ⑩ 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 給与所得控除後の給与等の金額(調整控除後) | | ⑪ 3,726,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 社会保険料等 | 給与等からの控除分(⑫+⑬) | ⑫ 805,750 | 配偶者の合計所得金額 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 除料等 | 申告による社会保険料の控除分 | ⑬ 194,090 | (450,000円) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 控除額 | 申告による小規模企業共済等掛金の控除分 | ⑭ 120,000 | 旧長期損害保険料支払額 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | ⑮ 120,000 | (70,000円) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 生命保険料の控除額 | | ⑯ 120,000 | ⑳のうち小規模企業共済等掛金の金額 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 地震保険料の控除額 | | ⑰ 47,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 配偶者(特別)控除額 | | ⑱ 380,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 扶養控除額及び障害者等の控除額の合計額 | | ⑲ 630,000 | ㉑のうち国民年金保険料等の金額 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 基礎控除額 | | ⑲ 480,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 所得控除額の合計額(⑫+⑬+⑭+⑮+⑯+⑰+⑱+⑲) | | ㉑ 2,776,840 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 差引課税給与所得金額(⑪-㉑)及び算出所得税額 | | ㉒ 949,000 | ㉒ 47,450 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (特定増改築等)住宅借入金等特別控除額 | | ㉓ 30,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 年調所得税額(㉒-㉓、マイナスの場合は0) | | ㉔ 17,450 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 年調年税額(㉔×102.1%) | | ㉕ 17,800 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 差引超過額又は不足額(㉕-⑧) | | ㉖ 136,628 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| P170 最終行 | 例えば、上記の例については、最後の給与で本人へ73,336円還付することになる。 | 例えば、上記の例については、最後の給与で本人へ136,628円還付することになる。 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |