源泉徴収税額表 月額表（令和8年分）

その月の社会保険料等控除後の給与等の金額を「以上・未満」の行に当てはめ、甲欄は扶養親族等の数の列、乙欄は乙の列を読みます（単位：円）。甲欄の8人以上は7人の列から1人ごとに1,610円を引き、乙欄は従たる給与の申告1人ごとに1,610円を引きます。乙欄の3.063%は、105,000円未満の月の金額に掛ける率です。

以上	未満	甲 0人	甲 1人	甲 2人	甲 3人	甲 4人	甲 5人	甲 6人	甲 7人	乙
	105,000	0	0	0	0	0	0	0	0	3.063%
105,000	107,000	170	0	0	0	0	0	0	0	3,800
107,000	109,000	280	0	0	0	0	0	0	0	3,800
109,000	111,000	380	0	0	0	0	0	0	0	3,900
111,000	113,000	480	0	0	0	0	0	0	0	4,000
113,000	115,000	580	0	0	0	0	0	0	0	4,100
115,000	117,000	680	0	0	0	0	0	0	0	4,100
117,000	119,000	790	0	0	0	0	0	0	0	4,200
119,000	121,000	890	0	0	0	0	0	0	0	4,300
121,000	123,000	990	0	0	0	0	0	0	0	4,300
123,000	125,000	1,090	0	0	0	0	0	0	0	4,400
125,000	127,000	1,190	0	0	0	0	0	0	0	4,700
127,000	129,000	1,300	0	0	0	0	0	0	0	5,000
129,000	131,000	1,400	0	0	0	0	0	0	0	5,300
131,000	133,000	1,500	0	0	0	0	0	0	0	5,500
133,000	135,000	1,600	0	0	0	0	0	0	0	5,800
135,000	137,000	1,710	0	0	0	0	0	0	0	6,100
137,000	139,000	1,810	190	0	0	0	0	0	0	6,400
139,000	141,000	1,910	300	0	0	0	0	0	0	6,700
141,000	143,000	2,010	400	0	0	0	0	0	0	7,000
143,000	145,000	2,110	500	0	0	0	0	0	0	7,400
145,000	147,000	2,220	600	0	0	0	0	0	0	7,700
147,000	149,000	2,320	700	0	0	0	0	0	0	8,000
149,000	151,000	2,420	810	0	0	0	0	0	0	8,300
151,000	153,000	2,520	910	0	0	0	0	0	0	8,600
153,000	155,000	2,620	1,010	0	0	0	0	0	0	8,900
155,000	157,000	2,730	1,110	0	0	0	0	0	0	9,200
157,000	159,000	2,830	1,210	0	0	0	0	0	0	9,500
159,000	161,000	2,910	1,300	0	0	0	0	0	0	9,800
161,000	163,000	2,980	1,370	0	0	0	0	0	0	10,100
163,000	165,000	3,050	1,440	0	0	0	0	0	0	10,400
165,000	167,000	3,120	1,510	0	0	0	0	0	0	10,700
167,000	169,000	3,200	1,580	0	0	0	0	0	0	11,000
169,000	171,000	3,270	1,650	0	0	0	0	0	0	11,300
171,000	173,000	3,340	1,730	100	0	0	0	0	0	11,500
173,000	175,000	3,410	1,800	170	0	0	0	0	0	11,800
175,000	177,000	3,480	1,870	250	0	0	0	0	0	12,100
177,000	179,000	3,550	1,940	320	0	0	0	0	0	12,500
179,000	181,000	3,620	2,010	390	0	0	0	0	0	12,800
181,000	183,000	3,700	2,080	460	0	0	0	0	0	13,300
183,000	185,000	3,770	2,150	530	0	0	0	0	0	14,000
185,000	187,000	3,840	2,230	600	0	0	0	0	0	14,700
187,000	189,000	3,910	2,300	670	0	0	0	0	0	15,400
189,000	191,000	3,980	2,370	750	0	0	0	0	0	16,100
191,000	193,000	4,050	2,440	820	0	0	0	0	0	16,800
193,000	195,000	4,120	2,510	890	0	0	0	0	0	17,600
195,000	197,000	4,200	2,580	960	0	0	0	0	0	18,300
197,000	199,000	4,270	2,650	1,030	0	0	0	0	0	19,000
199,000	201,000	4,340	2,730	1,100	0	0	0	0	0	19,700
201,000	203,000	4,410	2,800	1,170	0	0	0	0	0	20,400
203,000	205,000	4,480	2,870	1,250	0	0	0	0	0	21,000
205,000	207,000	4,550	2,940	1,320	0	0	0	0	0	21,700
207,000	209,000	4,630	3,010	1,390	0	0	0	0	0	22,500
209,000	211,000	4,700	3,080	1,460	0	0	0	0	0	23,000
211,000	213,000	4,770	3,150	1,530	0	0	0	0	0	23,600
213,000	215,000	4,840	3,230	1,600	0	0	0	0	0	24,100
215,000	217,000	4,910	3,300	1,670	0	0	0	0	0	24,700
217,000	219,000	4,980	3,370	1,750	130	0	0	0	0	25,300
219,000	221,000	5,050	3,440	1,820	200	0	0	0	0	25,800
221,000	224,000	5,150	3,520	1,910	300	0	0	0	0	26,400
224,000	227,000	5,250	3,630	2,020	400	0	0	0	0	27,500
227,000	230,000	5,360	3,740	2,120	510	0	0	0	0	28,500
230,000	233,000	5,460	3,850	2,240	610	0	0	0	0	29,500
233,000	236,000	5,570	3,950	2,340	720	0	0	0	0	30,500
236,000	239,000	5,680	4,060	2,450	830	0	0	0	0	31,500
239,000	242,000	5,790	4,170	2,550	940	0	0	0	0	32,600
242,000	245,000	5,890	4,280	2,660	1,040	0	0	0	0	33,600
245,000	248,000	6,000	4,380	2,770	1,150	0	0	0	0	34,600
248,000	251,000	6,110	4,490	2,880	1,260	0	0	0	0	35,500
251,000	254,000	6,220	4,590	2,980	1,370	0	0	0	0	36,600
254,000	257,000	6,320	4,710	3,090	1,470	0	0	0	0	37,600
257,000	260,000	6,430	4,810	3,200	1,580	0	0	0	0	38,600

以上	未満	甲 0人	甲 1人	甲 2人	甲 3人	甲 4人	甲 5人	甲 6人	甲 7人	乙
260,000	263,000	6,530	4,920	3,310	1,680	0	0	0	0	39,600
263,000	266,000	6,650	5,020	3,410	1,800	170	0	0	0	40,600
266,000	269,000	6,750	5,140	3,520	1,900	290	0	0	0	41,700
269,000	272,000	6,860	5,240	3,620	2,010	390	0	0	0	42,700
272,000	275,000	6,960	5,350	3,740	2,110	500	0	0	0	43,700
275,000	278,000	7,080	5,450	3,840	2,230	600	0	0	0	44,700
278,000	281,000	7,180	5,560	3,950	2,330	710	0	0	0	45,600
281,000	284,000	7,290	5,670	4,050	2,440	820	0	0	0	46,700
284,000	287,000	7,390	5,780	4,170	2,540	930	0	0	0	47,800
287,000	290,000	7,500	5,880	4,270	2,650	1,030	0	0	0	48,900
290,000	293,000	7,610	5,990	4,380	2,760	1,140	0	0	0	50,000
293,000	296,000	7,720	6,100	4,480	2,870	1,250	0	0	0	51,300
296,000	299,000	7,820	6,210	4,590	2,970	1,360	0	0	0	52,400
299,000	302,000	7,930	6,320	4,700	3,080	1,470	0	0	0	53,600
302,000	305,000	8,060	6,440	4,820	3,210	1,590	0	0	0	54,500
305,000	308,000	8,180	6,570	4,940	3,330	1,720	0	0	0	55,200
308,000	311,000	8,300	6,690	5,060	3,450	1,840	210	0	0	56,100
311,000	314,000	8,550	6,810	5,190	3,570	1,960	340	0	0	56,900
314,000	317,000	8,790	6,930	5,310	3,700	2,080	460	0	0	57,700
317,000	320,000	9,040	7,060	5,430	3,820	2,210	580	0	0	58,500
320,000	323,000	9,280	7,180	5,550	3,940	2,330	700	0	0	59,500
323,000	326,000	9,530	7,300	5,680	4,060	2,450	830	0	0	60,500
326,000	329,000	9,770	7,420	5,800	4,190	2,570	950	0	0	61,600
329,000	332,000	10,020	7,550	5,920	4,310	2,700	1,070	0	0	62,600
332,000	335,000	10,260	7,670	6,040	4,430	2,820	1,190	0	0	63,700
335,000	338,000	10,510	7,790	6,170	4,550	2,940	1,320	0	0	64,700
338,000	341,000	10,750	7,910	6,290	4,680	3,060	1,440	0	0	65,800
341,000	344,000	11,000	8,040	6,410	4,800	3,190	1,560	0	0	66,800
344,000	347,000	11,240	8,160	6,530	4,920	3,310	1,680	0	0	67,800
347,000	350,000	11,490	8,280	6,660	5,040	3,430	1,810	190	0	68,800
350,000	353,000	11,730	8,500	6,780	5,170	3,550	1,930	320	0	69,800
353,000	356,000	11,980	8,750	6,900	5,290	3,680	2,050	440	0	70,900
356,000	359,000	12,220	9,000	7,020	5,410	3,800	2,170	560	0	71,900
359,000	362,000	12,470	9,240	7,150	5,530	3,920	2,300	680	0	72,900
362,000	365,000	12,710	9,490	7,270	5,660	4,040	2,420	810	0	73,900
365,000	368,000	12,960	9,730	7,390	5,780	4,170	2,540	930	0	74,900
368,000	371,000	13,200	9,980	7,510	5,900	4,290	2,660	1,050	0	76,000
371,000	374,000	13,450	10,220	7,640	6,020	4,410	2,790	1,170	0	76,900
374,000	377,000	13,690	10,470	7,760	6,150	4,530	2,910	1,300	0	77,800
377,000	380,000	13,940	10,710	7,880	6,270	4,660	3,030	1,420	0	78,700
380,000	383,000	14,180	10,960	8,000	6,390	4,780	3,150	1,540	0	79,600
383,000	386,000	14,430	11,200	8,130	6,510	4,900	3,280	1,660	0	80,600
386,000	389,000	14,670	11,450	8,250	6,640	5,020	3,400	1,790	170	82,000
389,000	392,000	14,920	11,690	8,450	6,760	5,150	3,520	1,910	300	83,600
392,000	395,000	15,160	11,940	8,700	6,880	5,270	3,640	2,030	420	85,400
395,000	398,000	15,410	12,180	8,940	7,000	5,390	3,770	2,150	540	87,100
398,000	401,000	15,650	12,430	9,190	7,130	5,510	3,890	2,280	660	88,700
401,000	404,000	15,900	12,670	9,430	7,250	5,640	4,010	2,400	790	90,500
404,000	407,000	16,140	12,920	9,680	7,370	5,760	4,140	2,520	910	92,200
407,000	410,000	16,390	13,160	9,920	7,490	5,880	4,260	2,640	1,030	93,800
410,000	413,000	16,630	13,410	10,170	7,620	6,000	4,380	2,770	1,150	95,600
413,000	416,000	16,880	13,650	10,410	7,740	6,130	4,500	2,890	1,280	97,300
416,000	419,000	17,120	13,900	10,660	7,860	6,250	4,630	3,010	1,400	98,900
419,000	422,000	17,370	14,140	10,900	7,980	6,370	4,750	3,130	1,520	100,700
422,000	425,000	17,610	14,390	11,150	8,110	6,490	4,870	3,260	1,640	102,400
425,000	428,000	17,860	14,630	11,390	8,230	6,620	4,990	3,380	1,770	104,000
428,000	431,000	18,100	14,880	11,640	8,400	6,740	5,120	3,500	1,890	105,800
431,000	434,000	18,350	15,120	11,880	8,650	6,860	5,240	3,620	2,010	107,500
434,000	437,000	18,590	15,370	12,130	8,890	6,980	5,360	3,750	2,130	109,100
437,000	440,000	18,840	15,610	12,370	9,140	7,110	5,480	3,870	2,260	110,900
440,000	443,000	19,080	15,860	12,620	9,380	7,230	5,610	3,990	2,380	112,600
443,000	446,000	19,330	16,100	12,860	9,630	7,350	5,730	4,110	2,500	114,200
446,000	449,000	19,570	16,350	13,110	9,870	7,470	5,850	4,240	2,620	116,000
449,000	452,000	19,860	16,590	13,350	10,120	7,600	5,970	4,360	2,750	117,600
452,000	455,000	20,350	16,840	13,600	10,360	7,720	6,100	4,480	2,870	119,400
455,000	458,000	20,840	17,080	13,840	10,610	7,840	6,220	4,600	2,990	121,100
458,000	461,000	21,330	17,330	14,090	10,850	7,960	6,340	4,730	3,110	122,700
461,000	464,000	21,820	17,570	14,330	11,100	8,090	6,460	4,850	3,240	124,500
464,000	467,000	22,310	17,820	14,580	11,340	8,210	6,590	4,970	3,360	126,200
467,000	470,000	22,800	18,060	14,820	11,590	8,360	6,710	5,090	3,480	127,800
470,000	473,000	23,290	18,310	15,070	11,830	8,610	6,830	5,220	3,600	129,600
473,000	476,000	23,780	18,550	15,320	12,080	8,850	6,950	5,340	3,730	131,200
476,000	479,000	24,270	18,800	15,560	12,320	9,100	7,080	5,460	3,850	132,800
479,000	482,000	24,760	19,040	15,810	12,570	9,340	7,200	5,580	3,970	134,500
482,000	485,000	25,250	19,290	16,050	12,810	9,590	7,320	5,710	4,090	136,100
485,000	488,000	25,740	19,530	16,300	13,060	9,830	7,440	5,830	4,220	137,600
488,000	491,000	26,230	19,780	16,540	13,300	10,080	7,570	5,950	4,340	139,300
491,000	494,000	26,720	20,260	16,790	13,550	10,320	7,690	6,070	4,460	140,900

以上	未満	甲 0人	甲 1人	甲 2人	甲 3人	甲 4人	甲 5人	甲 6人	甲 7人	乙
494,000	497,000	27,210	20,750	17,030	13,790	10,570	7,810	6,200	4,580	142,500
497,000	500,000	27,700	21,240	17,280	14,040	10,810	7,930	6,320	4,710	144,100
500,000	503,000	28,190	21,730	17,520	14,280	11,060	8,060	6,440	4,830	145,700
503,000	506,000	28,680	22,220	17,770	14,530	11,300	8,180	6,570	4,950	147,300
506,000	509,000	29,170	22,710	18,010	14,770	11,550	8,310	6,690	5,070	149,000
509,000	512,000	29,660	23,200	18,260	15,020	11,790	8,560	6,810	5,200	150,500
512,000	515,000	30,150	23,690	18,500	15,260	12,040	8,800	6,930	5,320	152,100
515,000	518,000	30,640	24,180	18,750	15,510	12,280	9,050	7,060	5,440	153,800
518,000	521,000	31,130	24,670	18,990	15,750	12,530	9,290	7,180	5,560	155,400
521,000	524,000	31,620	25,160	19,240	16,000	12,770	9,540	7,300	5,690	156,900
524,000	527,000	32,110	25,650	19,480	16,240	13,020	9,780	7,420	5,810	158,600
527,000	530,000	32,600	26,140	19,730	16,490	13,260	10,030	7,550	5,930	160,200
530,000	533,000	33,090	26,630	20,160	16,730	13,510	10,270	7,670	6,050	161,600
533,000	536,000	33,580	27,120	20,650	16,980	13,750	10,520	7,790	6,180	163,200
536,000	539,000	34,070	27,610	21,140	17,220	14,000	10,760	7,910	6,300	164,600
539,000	542,000	34,560	28,100	21,630	17,470	14,240	11,010	8,040	6,420	166,000
542,000	545,000	35,050	28,590	22,130	17,710	14,490	11,250	8,160	6,540	167,500
545,000	548,000	35,540	29,080	22,620	17,960	14,730	11,500	8,280	6,670	169,000
548,000	551,000	36,030	29,570	23,110	18,200	14,980	11,740	8,500	6,790	170,500
551,000	554,000	36,570	30,110	23,650	18,480	15,240	12,020	8,780	6,920	171,900
554,000	557,000	37,120	30,660	24,200	18,760	15,520	12,290	9,060	7,060	173,400
557,000	560,000	37,670	31,210	24,750	19,030	15,790	12,570	9,330	7,200	174,900
560,000	563,000	38,230	31,760	25,300	19,310	16,070	12,840	9,610	7,330	176,300
563,000	566,000	38,780	32,310	25,850	19,580	16,350	13,120	9,880	7,470	177,900
566,000	569,000	39,330	32,870	26,400	19,930	16,620	13,400	10,160	7,610	179,300
569,000	572,000	39,880	33,420	26,950	20,480	16,900	13,670	10,430	7,750	180,700
572,000	575,000	40,430	33,970	27,510	21,030	17,170	13,950	10,710	7,880	182,200
575,000	578,000	40,980	34,520	28,060	21,580	17,450	14,220	10,990	8,030	183,700
578,000	581,000	41,530	35,070	28,610	22,140	17,720	14,500	11,260	8,160	185,200
581,000	584,000	42,090	35,620	29,160	22,690	18,000	14,770	11,540	8,300	186,600
584,000	587,000	42,640	36,170	29,710	23,240	18,280	15,050	11,810	8,580	188,100
587,000	590,000	43,190	36,730	30,260	23,790	18,550	15,330	12,090	8,850	189,600
590,000	593,000	43,740	37,280	30,810	24,340	18,830	15,600	12,360	9,130	191,000
593,000	596,000	44,290	37,830	31,370	24,890	19,100	15,880	12,640	9,400	192,600
596,000	599,000	44,840	38,380	31,920	25,440	19,380	16,150	12,920	9,680	194,000
599,000	602,000	45,390	38,930	32,470	25,990	19,650	16,430	13,190	9,950	195,400
602,000	605,000	45,950	39,480	33,020	26,550	20,080	16,700	13,470	10,230	197,000
605,000	608,000	46,500	40,030	33,570	27,100	20,630	16,980	13,740	10,510	198,400
608,000	611,000	47,050	40,580	34,120	27,650	21,190	17,250	14,020	10,780	199,900
611,000	614,000	47,600	41,140	34,670	28,200	21,740	17,530	14,290	11,060	201,300
614,000	617,000	48,150	41,690	35,220	28,750	22,290	17,810	14,570	11,330	202,800
617,000	620,000	48,700	42,240	35,780	29,300	22,840	18,080	14,850	11,610	204,300
620,000	623,000	49,250	42,790	36,330	29,850	23,390	18,360	15,120	11,880	205,700
623,000	626,000	49,800	43,340	36,880	30,410	23,940	18,630	15,400	12,160	207,300
626,000	629,000	50,360	43,890	37,430	30,960	24,490	18,910	15,670	12,440	208,700
629,000	632,000	50,910	44,440	37,980	31,510	25,050	19,180	15,950	12,710	210,100
632,000	635,000	51,460	45,000	38,530	32,060	25,600	19,460	16,220	12,990	211,700
635,000	638,000	52,010	45,550	39,080	32,610	26,150	19,740	16,500	13,260	213,100
638,000	641,000	52,560	46,100	39,640	33,160	26,700	20,240	16,780	13,540	214,600
641,000	644,000	53,110	46,650	40,190	33,710	27,250	20,790	17,050	13,810	215,900
644,000	647,000	53,660	47,200	40,740	34,260	27,800	21,340	17,330	14,090	217,000
647,000	650,000	54,220	47,750	41,290	34,820	28,350	21,890	17,600	14,370	218,000
650,000	653,000	54,770	48,300	41,840	35,370	28,900	22,440	17,880	14,640	219,000
653,000	656,000	55,320	48,850	42,390	35,920	29,460	22,990	18,150	14,920	220,000
656,000	659,000	55,870	49,410	42,940	36,470	30,010	23,540	18,430	15,190	221,000
659,000	662,000	56,420	49,960	43,490	37,020	30,560	24,100	18,700	15,470	222,100
662,000	665,000	56,970	50,510	44,050	37,570	31,110	24,650	18,980	15,740	223,100
665,000	668,000	57,520	51,060	44,600	38,120	31,660	25,200	19,260	16,020	224,100
668,000	671,000	58,070	51,610	45,150	38,680	32,210	25,750	19,530	16,300	225,000
671,000	674,000	58,630	52,160	45,700	39,230	32,760	26,300	19,830	16,570	226,000
674,000	677,000	59,180	52,710	46,250	39,780	33,320	26,850	20,380	16,850	227,100
677,000	680,000	59,730	53,270	46,800	40,330	33,870	27,400	20,930	17,120	228,100
680,000	683,000	60,280	53,820	47,350	40,880	34,420	27,950	21,480	17,400	229,100
683,000	686,000	60,830	54,370	47,910	41,430	34,970	28,510	22,030	17,670	230,100
686,000	689,000	61,380	54,920	48,460	41,980	35,520	29,060	22,580	17,950	231,500
689,000	692,000	61,930	55,470	49,010	42,530	36,070	29,610	23,140	18,220	233,000
692,000	695,000	62,490	56,020	49,560	43,090	36,620	30,160	23,690	18,500	234,500
695,000	698,000	63,040	56,570	50,110	43,640	37,170	30,710	24,240	18,780	236,100
698,000	701,000	63,590	57,120	50,660	44,190	37,730	31,260	24,790	19,050	237,600
701,000	704,000	64,140	57,680	51,210	44,740	38,280	31,810	25,340	19,330	239,100
704,000	707,000	64,690	58,230	51,760	45,290	38,830	32,370	25,890	19,600	240,800
707,000	710,000	65,250	58,780	52,320	45,850	39,380	32,920	26,450	19,980	242,300
710,000	713,000	65,860	59,390	52,930	46,470	39,990	33,530	27,070	20,590	243,800
713,000	716,000	66,480	60,000	53,540	47,080	40,610	34,140	27,680	21,210	245,300
716,000	719,000	67,090	60,620	54,150	47,690	41,220	34,750	28,290	21,820	246,900
719,000	722,000	67,700	61,230	54,770	48,300	41,830	35,370	28,900	22,430	248,400
722,000	725,000	68,320	61,840	55,380	48,920	42,440	35,980	29,520	23,040	250,000
725,000	728,000	68,930	62,450	55,990	49,530	43,060	36,590	30,130	23,660	251,600

以上	未満	甲 0人	甲 1人	甲 2人	甲 3人	甲 4人	甲 5人	甲 6人	甲 7人	乙
728,000	731,000	69,540	63,070	56,600	50,140	43,670	37,210	30,740	24,270	253,100
731,000	734,000	70,150	63,680	57,220	50,750	44,280	37,820	31,350	24,880	254,600
734,000	737,000	70,770	64,290	57,830	51,370	44,890	38,430	31,970	25,490	256,200
737,000	740,000	71,380	64,900	58,440	51,980	45,510	39,040	32,580	26,110	257,700

740,000円以上の月

- 甲欄・740,000円以上790,000円未満：740,000円の場合の税額（扶養親族等の数0人で71,680円、7人で26,410円）に、740,000円を超える金額の20.42%に相当する金額を加えた額
- 甲欄・790,000円以上960,000円未満：790,000円の場合の税額（扶養親族等の数0人で81,890円、7人で36,620円）に、790,000円を超える金額の23.483%に相当する金額を加えた額
- 甲欄・960,000円以上1,710,000円未満：960,000円の場合の税額（扶養親族等の数0人で121,820円、7人で76,540円）に、960,000円を超える金額の33.693%に相当する金額を加えた額
- 甲欄・1,710,000円以上2,130,000円未満：1,710,000円の場合の税額（扶養親族等の数0人で374,520円、7人で329,240円）に、1,710,000円を超える金額の40.84%に相当する金額を加えた額
- 甲欄・2,130,000円以上2,170,000円未満：2,130,000円の場合の税額（扶養親族等の数0人で549,440円、7人で504,170円）に、2,130,000円を超える金額の40.84%に相当する金額を加えた額
- 甲欄・2,170,000円以上2,210,000円未満：2,170,000円の場合の税額（扶養親族等の数0人で571,220円、7人で525,950円）に、2,170,000円を超える金額の40.84%に相当する金額を加えた額
- 甲欄・2,210,000円以上2,250,000円未満：2,210,000円の場合の税額（扶養親族等の数0人で593,000円、7人で547,730円）に、2,210,000円を超える金額の40.84%に相当する金額を加えた額
- 甲欄・2,250,000円以上3,500,000円未満：2,250,000円の場合の税額（扶養親族等の数0人で614,770円、7人で569,500円）に、2,250,000円を超える金額の40.84%に相当する金額を加えた額
- 甲欄・3,500,000円以上：3,500,000円の場合の税額（扶養親族等の数0人で1,125,270円、7人で1,080,000円）に、3,500,000円を超える金額の45.945%に相当する金額を加えた額
- 乙欄・740,000円以上1,710,000円未満：259,200円に、740,000円を超える金額の40.84%に相当する金額を加えた額
- 乙欄・1,710,000円以上：655,400円に、1,710,000円を超える金額の45.945%に相当する金額を加えた額