源泉徴収税額表 月額表（令和9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、111,000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
	111,000	0	0	0	0	0	0	0	0	3.063%
111,000	113,000	140	0	0	0	0	0	0	0	4,000
113,000	115,000	250	0	0	0	0	0	0	0	4,100
115,000	117,000	350	0	0	0	0	0	0	0	4,100
117,000	119,000	450	0	0	0	0	0	0	0	4,200
119,000	121,000	550	0	0	0	0	0	0	0	4,300
121,000	123,000	650	0	0	0	0	0	0	0	4,300
123,000	125,000	760	0	0	0	0	0	0	0	4,400
125,000	127,000	860	0	0	0	0	0	0	0	4,500
127,000	129,000	960	0	0	0	0	0	0	0	4,800
129,000	131,000	1,060	0	0	0	0	0	0	0	5,100
131,000	133,000	1,160	0	0	0	0	0	0	0	5,400
133,000	135,000	1,270	0	0	0	0	0	0	0	5,700
135,000	137,000	1,370	0	0	0	0	0	0	0	6,000
137,000	139,000	1,470	0	0	0	0	0	0	0	6,300
139,000	141,000	1,570	0	0	0	0	0	0	0	6,600
141,000	143,000	1,670	0	0	0	0	0	0	0	6,900
143,000	145,000	1,780	160	0	0	0	0	0	0	7,200
145,000	147,000	1,880	270	0	0	0	0	0	0	7,500
147,000	149,000	1,980	370	0	0	0	0	0	0	7,800
149,000	151,000	2,080	470	0	0	0	0	0	0	8,100
151,000	153,000	2,180	570	0	0	0	0	0	0	8,400
153,000	155,000	2,290	670	0	0	0	0	0	0	8,700
155,000	157,000	2,390	780	0	0	0	0	0	0	9,000
157,000	159,000	2,490	880	0	0	0	0	0	0	9,300
159,000	161,000	2,590	980	0	0	0	0	0	0	9,600
161,000	163,000	2,700	1,080	0	0	0	0	0	0	9,900
163,000	165,000	2,800	1,180	0	0	0	0	0	0	10,200
165,000	167,000	2,900	1,290	0	0	0	0	0	0	10,500
167,000	169,000	3,000	1,390	0	0	0	0	0	0	10,800
169,000	171,000	3,090	1,480	0	0	0	0	0	0	11,100
171,000	173,000	3,170	1,550	0	0	0	0	0	0	11,400
173,000	175,000	3,240	1,620	0	0	0	0	0	0	11,700
175,000	177,000	3,310	1,690	0	0	0	0	0	0	12,000
177,000	179,000	3,380	1,770	150	0	0	0	0	0	12,400
179,000	181,000	3,450	1,840	220	0	0	0	0	0	12,700
181,000	183,000	3,520	1,910	300	0	0	0	0	0	13,000
183,000	185,000	3,590	1,980	370	0	0	0	0	0	13,500
185,000	187,000	3,670	2,050	440	0	0	0	0	0	14,200
187,000	189,000	3,740	2,120	510	0	0	0	0	0	14,900
189,000	191,000	3,810	2,200	580	0	0	0	0	0	15,600
191,000	193,000	3,880	2,270	650	0	0	0	0	0	16,300
193,000	195,000	3,950	2,340	720	0	0	0	0	0	17,100
195,000	197,000	4,020	2,410	800	0	0	0	0	0	17,800
197,000	199,000	4,090	2,480	870	0	0	0	0	0	18,500
199,000	201,000	4,170	2,550	940	0	0	0	0	0	19,200
201,000	203,000	4,240	2,620	1,010	0	0	0	0	0	19,900
203,000	205,000	4,310	2,700	1,080	0	0	0	0	0	20,500
205,000	207,000	4,380	2,770	1,150	0	0	0	0	0	21,200
207,000	209,000	4,450	2,840	1,230	0	0	0	0	0	22,000
209,000	211,000	4,520	2,910	1,300	0	0	0	0	0	22,700
211,000	213,000	4,590	2,980	1,370	0	0	0	0	0	23,200
213,000	215,000	4,670	3,050	1,440	0	0	0	0	0	23,800
215,000	217,000	4,740	3,120	1,510	0	0	0	0	0	24,400
217,000	219,000	4,810	3,200	1,580	0	0	0	0	0	24,900
219,000	221,000	4,880	3,270	1,650	0	0	0	0	0	25,500
221,000	224,000	4,970	3,360	1,740	120	0	0	0	0	26,100
224,000	227,000	5,080	3,460	1,850	230	0	0	0	0	27,200
227,000	230,000	5,190	3,570	1,950	340	0	0	0	0	28,200
230,000	233,000	5,300	3,680	2,060	450	0	0	0	0	29,200
233,000	236,000	5,400	3,790	2,160	550	0	0	0	0	30,200
236,000	239,000	5,510	3,890	2,280	660	0	0	0	0	31,100
239,000	242,000	5,620	4,000	2,380	770	0	0	0	0	32,200
242,000	245,000	5,730	4,100	2,490	880	0	0	0	0	33,200
245,000	248,000	5,830	4,220	2,590	980	0	0	0	0	34,200
248,000	251,000	5,940	4,320	2,710	1,090	0	0	0	0	35,200
251,000	254,000	6,040	4,430	2,810	1,190	0	0	0	0	36,200
254,000	257,000	6,160	4,530	2,920	1,310	0	0	0	0	37,300
257,000	260,000	6,260	4,650	3,020	1,410	0	0	0	0	38,300
260,000	263,000	6,370	4,750	3,130	1,520	0	0	0	0	39,300
263,000	266,000	6,470	4,860	3,240	1,620	0	0	0	0	40,300
266,000	269,000	6,590	4,960	3,350	1,740	110	0	0	0	41,200

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
269,000	272,000	6,690	5,070	3,450	1,840	220	0	0	0	42,300
272,000	275,000	6,800	5,180	3,560	1,950	330	0	0	0	43,300
275,000	278,000	6,900	5,290	3,670	2,050	440	0	0	0	44,300
278,000	281,000	7,010	5,390	3,780	2,160	540	0	0	0	45,300
281,000	284,000	7,120	5,500	3,880	2,270	650	0	0	0	46,400
284,000	287,000	7,230	5,610	3,990	2,380	760	0	0	0	47,400
287,000	290,000	7,330	5,720	4,090	2,480	870	0	0	0	48,600
290,000	293,000	7,440	5,820	4,210	2,590	970	0	0	0	49,700
293,000	296,000	7,550	5,930	4,310	2,700	1,080	0	0	0	50,800
296,000	299,000	7,660	6,030	4,420	2,810	1,180	0	0	0	52,100
299,000	302,000	7,760	6,150	4,530	2,910	1,300	0	0	0	53,200
302,000	305,000	7,880	6,270	4,660	3,030	1,420	0	0	0	54,400
305,000	308,000	8,000	6,390	4,780	3,150	1,540	0	0	0	55,200
308,000	311,000	8,130	6,510	4,900	3,280	1,660	0	0	0	56,100
311,000	314,000	8,250	6,640	5,020	3,400	1,790	170	0	0	56,900
314,000	317,000	8,450	6,760	5,150	3,520	1,910	300	0	0	57,700
317,000	320,000	8,700	6,880	5,270	3,640	2,030	420	0	0	58,500
320,000	323,000	8,940	7,000	5,390	3,770	2,150	540	0	0	59,400
323,000	326,000	9,190	7,130	5,510	3,890	2,280	660	0	0	60,400
326,000	329,000	9,430	7,250	5,640	4,010	2,400	790	0	0	61,500
329,000	332,000	9,680	7,370	5,760	4,140	2,520	910	0	0	62,500
332,000	335,000	9,920	7,490	5,880	4,260	2,640	1,030	0	0	63,600
335,000	338,000	10,170	7,620	6,000	4,380	2,770	1,150	0	0	64,600
338,000	341,000	10,410	7,740	6,130	4,500	2,890	1,280	0	0	65,700
341,000	344,000	10,660	7,860	6,250	4,630	3,010	1,400	0	0	66,700
344,000	347,000	10,900	7,980	6,370	4,750	3,130	1,520	0	0	67,700
347,000	350,000	11,150	8,110	6,490	4,870	3,260	1,640	0	0	68,700
350,000	353,000	11,390	8,230	6,620	4,990	3,380	1,770	140	0	69,700
353,000	356,000	11,640	8,400	6,740	5,120	3,500	1,890	270	0	70,800
356,000	359,000	11,880	8,650	6,860	5,240	3,620	2,010	390	0	71,800
359,000	362,000	12,130	8,890	6,980	5,360	3,750	2,130	510	0	72,800
362,000	365,000	12,370	9,140	7,110	5,480	3,870	2,260	630	0	73,800
365,000	368,000	12,620	9,380	7,230	5,610	3,990	2,380	760	0	74,800
368,000	371,000	12,860	9,630	7,350	5,730	4,110	2,500	880	0	75,900
371,000	374,000	13,110	9,870	7,470	5,850	4,240	2,620	1,000	0	76,800
374,000	377,000	13,350	10,120	7,600	5,970	4,360	2,750	1,120	0	77,700
377,000	380,000	13,600	10,360	7,720	6,100	4,480	2,870	1,250	0	78,600
380,000	383,000	13,840	10,610	7,840	6,220	4,600	2,990	1,370	0	79,500
383,000	386,000	14,090	10,850	7,960	6,340	4,730	3,110	1,490	0	80,500
386,000	389,000	14,330	11,100	8,090	6,460	4,850	3,240	1,610	0	81,500
389,000	392,000	14,580	11,340	8,210	6,590	4,970	3,360	1,740	120	83,200
392,000	395,000	14,820	11,590	8,360	6,710	5,090	3,480	1,860	250	84,900
395,000	398,000	15,070	11,830	8,610	6,830	5,220	3,600	1,980	370	86,600
398,000	401,000	15,320	12,080	8,850	6,950	5,340	3,730	2,100	490	88,300
401,000	404,000	15,560	12,320	9,100	7,080	5,460	3,850	2,230	610	90,100
404,000	407,000	15,810	12,570	9,340	7,200	5,580	3,970	2,350	740	91,700
407,000	410,000	16,050	12,810	9,590	7,320	5,710	4,090	2,470	860	93,400
410,000	413,000	16,300	13,060	9,830	7,440	5,830	4,220	2,590	980	95,200
413,000	416,000	16,540	13,300	10,080	7,570	5,950	4,340	2,720	1,100	96,800
416,000	419,000	16,790	13,550	10,320	7,690	6,070	4,460	2,840	1,230	98,500
419,000	422,000	17,030	13,790	10,570	7,810	6,200	4,580	2,960	1,350	100,300
422,000	425,000	17,280	14,040	10,810	7,930	6,320	4,710	3,080	1,470	101,900
425,000	428,000	17,520	14,280	11,060	8,060	6,440	4,830	3,210	1,590	103,600
428,000	431,000	17,770	14,530	11,300	8,180	6,570	4,950	3,330	1,720	105,400
431,000	434,000	18,010	14,770	11,550	8,310	6,690	5,070	3,450	1,840	107,000
434,000	437,000	18,260	15,020	11,790	8,560	6,810	5,200	3,570	1,960	108,700
437,000	440,000	18,500	15,260	12,040	8,800	6,930	5,320	3,700	2,080	110,500
440,000	443,000	18,750	15,510	12,280	9,050	7,060	5,440	3,820	2,210	112,100
443,000	446,000	18,990	15,750	12,530	9,290	7,180	5,560	3,940	2,330	113,800
446,000	449,000	19,240	16,000	12,770	9,540	7,300	5,690	4,060	2,450	115,500
449,000	452,000	19,480	16,240	13,020	9,780	7,420	5,810	4,190	2,570	117,200
452,000	455,000	19,730	16,490	13,260	10,030	7,550	5,930	4,310	2,700	118,900
455,000	458,000	20,160	16,730	13,510	10,270	7,670	6,050	4,430	2,820	120,600
458,000	461,000	20,650	16,980	13,750	10,520	7,790	6,180	4,550	2,940	122,300
461,000	464,000	21,140	17,220	14,000	10,760	7,910	6,300	4,680	3,060	124,100
464,000	467,000	21,630	17,470	14,240	11,010	8,040	6,420	4,800	3,190	125,700
467,000	470,000	22,130	17,710	14,490	11,250	8,160	6,540	4,920	3,310	127,400
470,000	473,000	22,620	17,960	14,730	11,500	8,280	6,670	5,040	3,430	129,200
473,000	476,000	23,110	18,200	14,980	11,740	8,500	6,790	5,170	3,550	130,800
476,000	479,000	23,600	18,450	15,220	11,990	8,750	6,910	5,290	3,680	132,400
479,000	482,000	24,090	18,690	15,470	12,230	9,000	7,030	5,410	3,800	134,100
482,000	485,000	24,580	18,940	15,710	12,480	9,240	7,160	5,530	3,920	135,600
485,000	488,000	25,070	19,180	15,960	12,720	9,490	7,280	5,660	4,040	137,200
488,000	491,000	25,560	19,430	16,200	12,970	9,730	7,400	5,780	4,170	138,900
491,000	494,000	26,050	19,670	16,450	13,210	9,980	7,520	5,900	4,290	140,500
494,000	497,000	26,540	20,060	16,690	13,460	10,220	7,650	6,020	4,410	142,000
497,000	500,000	27,030	20,550	16,940	13,700	10,470	7,770	6,150	4,530	143,700
500,000	503,000	27,520	21,040	17,180	13,950	10,710	7,890	6,270	4,660	145,300

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
503,000	506,000	28,010	21,530	17,430	14,190	10,960	8,010	6,390	4,780	146,900
506,000	509,000	28,500	22,020	17,670	14,440	11,200	8,140	6,510	4,900	148,500
509,000	512,000	28,990	22,510	17,920	14,680	11,450	8,260	6,640	5,020	150,100
512,000	515,000	29,480	23,000	18,160	14,930	11,690	8,460	6,760	5,150	151,700
515,000	518,000	29,970	23,490	18,410	15,170	11,940	8,710	6,880	5,270	153,400
518,000	521,000	30,460	23,980	18,650	15,420	12,180	8,950	7,000	5,390	154,900
521,000	524,000	30,950	24,470	18,900	15,660	12,430	9,200	7,130	5,510	156,500
524,000	527,000	31,440	24,960	19,140	15,910	12,670	9,440	7,250	5,640	158,200
527,000	530,000	31,930	25,450	19,390	16,150	12,920	9,690	7,370	5,760	159,800
530,000	533,000	32,420	25,940	19,630	16,400	13,160	9,930	7,490	5,880	161,300
533,000	536,000	32,910	26,430	19,970	16,640	13,410	10,180	7,620	6,000	162,700
536,000	539,000	33,400	26,920	20,460	16,890	13,650	10,420	7,740	6,130	164,300
539,000	542,000	33,890	27,410	20,950	17,130	13,900	10,670	7,860	6,250	165,700
542,000	545,000	34,380	27,900	21,440	17,380	14,140	10,910	7,980	6,370	167,100
545,000	548,000	34,870	28,390	21,930	17,620	14,390	11,160	8,110	6,490	168,700
548,000	551,000	35,360	28,880	22,420	17,870	14,630	11,400	8,230	6,620	170,100
551,000	554,000	35,900	29,430	22,960	18,140	14,910	11,670	8,440	6,750	171,600
554,000	557,000	36,450	29,980	23,510	18,420	15,180	11,950	8,720	6,890	173,100
557,000	560,000	37,000	30,530	24,060	18,690	15,460	12,220	9,000	7,020	174,500
560,000	563,000	37,550	31,080	24,620	18,970	15,730	12,500	9,270	7,170	176,000
563,000	566,000	38,100	31,630	25,170	19,250	16,010	12,770	9,550	7,300	177,400
566,000	569,000	38,660	32,180	25,720	19,520	16,280	13,050	9,820	7,440	179,000
569,000	572,000	39,210	32,730	26,270	19,810	16,560	13,320	10,100	7,580	180,400
572,000	575,000	39,760	33,280	26,820	20,360	16,840	13,600	10,370	7,720	181,800
575,000	578,000	40,310	33,840	27,370	20,910	17,110	13,880	10,650	7,850	183,400
578,000	581,000	40,860	34,390	27,920	21,460	17,390	14,150	10,920	7,990	184,800
581,000	584,000	41,410	34,940	28,480	22,010	17,660	14,430	11,200	8,130	186,300
584,000	587,000	41,960	35,490	29,030	22,560	17,940	14,700	11,480	8,270	187,800
587,000	590,000	42,510	36,040	29,580	23,120	18,210	14,980	11,750	8,520	189,200
590,000	593,000	43,070	36,590	30,130	23,670	18,490	15,250	12,030	8,790	190,700
593,000	596,000	43,620	37,140	30,680	24,220	18,770	15,530	12,300	9,070	192,200
596,000	599,000	44,170	37,700	31,230	24,770	19,040	15,810	12,580	9,340	193,700
599,000	602,000	44,720	38,250	31,780	25,320	19,320	16,080	12,850	9,620	195,100
602,000	605,000	45,270	38,800	32,340	25,870	19,590	16,360	13,130	9,890	196,500
605,000	608,000	45,820	39,350	32,890	26,420	19,950	16,630	13,410	10,170	198,100
608,000	611,000	46,370	39,900	33,440	26,970	20,500	16,910	13,680	10,440	199,500
611,000	614,000	46,930	40,450	33,990	27,530	21,050	17,180	13,960	10,720	201,000
614,000	617,000	47,480	41,000	34,540	28,080	21,600	17,460	14,230	11,000	202,500
617,000	620,000	48,030	41,550	35,090	28,630	22,160	17,730	14,510	11,270	203,900
620,000	623,000	48,580	42,110	35,640	29,180	22,710	18,010	14,780	11,550	205,400
623,000	626,000	49,130	42,660	36,190	29,730	23,260	18,290	15,060	11,820	206,900
626,000	629,000	49,680	43,210	36,750	30,280	23,810	18,560	15,340	12,100	208,400
629,000	632,000	50,230	43,760	37,300	30,830	24,360	18,840	15,610	12,370	209,800
632,000	635,000	50,780	44,310	37,850	31,390	24,910	19,110	15,890	12,650	211,200
635,000	638,000	51,340	44,860	38,400	31,940	25,460	19,390	16,160	12,930	212,800
638,000	641,000	51,890	45,410	38,950	32,490	26,020	19,660	16,440	13,200	214,200
641,000	644,000	52,440	45,970	39,500	33,040	26,570	20,100	16,710	13,480	215,700
644,000	647,000	52,990	46,520	40,050	33,590	27,120	20,650	16,990	13,750	217,000
647,000	650,000	53,540	47,070	40,610	34,140	27,670	21,210	17,270	14,030	218,000
650,000	653,000	54,090	47,620	41,160	34,690	28,220	21,760	17,540	14,300	219,000
653,000	656,000	54,640	48,170	41,710	35,240	28,770	22,310	17,820	14,580	220,000
656,000	659,000	55,200	48,720	42,260	35,800	29,320	22,860	18,090	14,860	221,000
659,000	662,000	55,750	49,270	42,810	36,350	29,870	23,410	18,370	15,130	222,100
662,000	665,000	56,300	49,820	43,360	36,900	30,430	23,960	18,640	15,410	223,100
665,000	668,000	56,850	50,380	43,910	37,450	30,980	24,510	18,920	15,680	224,100
668,000	671,000	57,400	50,930	44,460	38,000	31,530	25,070	19,190	15,960	225,000
671,000	674,000	57,950	51,480	45,020	38,550	32,080	25,620	19,470	16,230	226,000
674,000	677,000	58,500	52,030	45,570	39,100	32,630	26,170	19,750	16,510	227,100
677,000	680,000	59,050	52,580	46,120	39,660	33,180	26,720	20,260	16,790	228,100
680,000	683,000	59,610	53,130	46,670	40,210	33,730	27,270	20,810	17,060	229,100
683,000	686,000	60,160	53,680	47,220	40,760	34,290	27,820	21,360	17,340	230,100
686,000	689,000	60,710	54,240	47,770	41,310	34,840	28,370	21,910	17,610	231,200
689,000	692,000	61,260	54,790	48,320	41,860	35,390	28,920	22,460	17,890	232,800
692,000	695,000	61,810	55,340	48,880	42,410	35,940	29,480	23,010	18,160	234,300
695,000	698,000	62,360	55,890	49,430	42,960	36,490	30,030	23,560	18,440	235,900
698,000	701,000	62,910	56,440	49,980	43,520	37,040	30,580	24,120	18,710	237,400
701,000	704,000	63,470	56,990	50,530	44,070	37,590	31,130	24,670	18,990	238,900
704,000	707,000	64,020	57,540	51,080	44,620	38,140	31,680	25,220	19,270	240,400
707,000	710,000	64,570	58,110	51,630	45,170	38,710	32,230	25,770	19,540	242,000
710,000	713,000	65,180	58,720	52,240	45,780	39,320	32,850	26,380	19,920	243,600
713,000	716,000	65,790	59,330	52,860	46,390	39,930	33,460	27,000	20,530	245,100
716,000	719,000	66,410	59,940	53,470	47,010	40,540	34,070	27,610	21,140	246,700
719,000	722,000	67,020	60,560	54,080	47,620	41,160	34,680	28,220	21,760	248,200
722,000	725,000	67,630	61,170	54,690	48,230	41,770	35,300	28,830	22,370	249,700
725,000	728,000	68,240	61,780	55,310	48,840	42,380	35,910	29,450	22,980	251,300
728,000	731,000	68,860	62,390	55,920	49,460	42,990	36,520	30,060	23,600	252,800
731,000	734,000	69,470	63,010	56,530	50,070	43,610	37,130	30,670	24,210	254,400
734,000	737,000	70,080	63,620	57,150	50,680	44,220	37,750	31,280	24,820	256,000

出典：国税庁ホームページ（https://www.nta.go.jp/publication/pamph/gensen/zeigakuhyo2027/01.htm）
「令和9年分 源泉徴収税額表（給与所得の源泉徴収税額表（月額表））」（国税庁）（https://www.nta.go.jp/publication/pamph/gensen/zeigakuhyo2027/01.htm）を加工して作成

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
737,000	740,000	70,690	64,230	57,760	51,300	44,830	38,360	31,900	25,430	257,500

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71,000円、7人で25,740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81,210円、7人で35,950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1,720,000円未満：960,000円の場合の税額（扶養親族等の数0人で121,130円、7人で75,870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・1,720,000円以上2,130,000円未満：1,720,000円の場合の税額（扶養親族等の数0人で377,200円、7人で331,940円）に、1,720,000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549,410円、7人で504,150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571,190円、7人で525,930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592,970円、7人で547,710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614,740円、7人で569,480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1,125,240円、7人で1,079,980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1,720,000円未満：259,000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・1,720,000円以上：659,300円に、1,720,000円を超える金額の45.945%に相当する金額を加えた額