

4人家族(夫婦、子供2人)の場合

1 現行方式

所得控除は、配偶者控除、配偶者特別控除、基礎控除、扶養控除のみとし、控除額は現行通り

所得税率は平成19年度より適用される税率とし、定率減税は全廃

住民税の均等割りは考慮していない

A=課税所得金額 = 給与収入金額 - 給与所得控除額 - 社会保険料控除額(社保料控除額) - 38万 × (1 + 扶養親族数)(1000円未満端数切捨て)とする

B=住民税課税所得金額 = 給与収入金額 - 給与所得控除額 - 社保料控除額 - 33万 × (1 + 扶養親族)(1000円未満端数切捨て)とする

共働きの場合、妻の収入(下段)は夫の収入(上段)の6割とし、子供は夫の扶養親族とした

社会保険料控除額については介護保険料負担はないものとして計算している

(イ)片働きの場合

ケ - ス	給与収入金額	給与所得控除額	社保料控除額	A	所得税	B	住民税	合 計
					算出税額a		算出税額b	
1	2,400,000	900,000	269,856	0	0	0	0	0
2	3,600,000	1,260,000	404,784	415,000	20,700	615,000	61,500	82,200
3	4,800,000	1,500,000	553,200	1,226,000	61,300	1,426,000	142,600	203,900
4	6,000,000	1,740,000	674,640	2,065,000	109,000	2,265,000	226,500	335,500
5	7,200,000	1,920,000	796,068	2,963,000	198,800	3,163,000	316,300	515,100
6	8,400,000	2,040,000	880,824	3,959,000	364,300	4,159,000	415,900	780,200
7	9,600,000	2,160,000	920,184	4,999,000	572,300	5,199,000	519,900	1,092,200
8	10,800,000	2,240,000	964,464	6,075,000	787,500	6,275,000	627,500	1,415,000

(ロ)共働きの場合

ケ - ス	給与収入金額	給与所得控除額	社保料控除額	A	所得税	B	住民税	合 計
					算出税額a		算出税額b	
1	1,500,000	650,000	170,004	0	0	0	0	0
	900,000	650,000	0	0	0	0	0	
2	2,250,000	855,000	256,356	0	0	88,000	8,800	39,400
	1,350,000	650,000	148,416	171,000	8,500	221,000	22,100	
3	3,000,000	1,080,000	350,808	429,000	21,400	579,000	57,900	158,800
	1,800,000	720,000	202,392	497,000	24,800	547,000	54,700	
4	3,750,000	1,290,000	431,760	888,000	44,400	1,038,000	103,800	266,900
	2,250,000	855,000	256,356	758,000	37,900	808,000	80,800	
5	4,500,000	1,440,000	512,724	1,407,000	70,300	1,557,000	155,700	385,900
	2,700,000	990,000	296,832	1,033,000	51,600	1,083,000	108,300	
6	5,250,000	1,590,000	593,676	1,926,000	96,300	2,076,000	207,600	503,000
	3,150,000	1,125,000	350,808	1,294,000	64,700	1,344,000	134,400	
7	6,000,000	1,740,000	674,640	2,445,000	147,000	2,595,000	259,500	644,700
	3,600,000	1,260,000	404,784	1,555,000	77,700	1,605,000	160,500	
8	6,750,000	1,875,000	755,592	2,979,000	200,400	3,129,000	312,900	797,400
	4,050,000	1,350,000	458,748	1,861,000	93,000	1,911,000	191,100	

4人家族

2 N分N乗方式

C=給与収入金額 - 給与所得控除額 - 社会保険料控除額

算出所得税額cは、Cを家族除数でわった金額から、基礎控除額に相当する金額38万円を控除(1000円未満端数切捨て)して税率をかけて計算

D=C ÷ 家族除数 - 33万 (1000円未満端数切捨て)

納付税額は、算出所得税額c、算出住民税額dに家族除数をかけて計算(100円未満端数切捨て)

共働きの場合、夫婦の給与収入金額の合計額から、各人の給与所得控除額と社会保険料控除額の合計額を控除して計算

(1) 家族除数3(夫1 + 妻1 + 子0.5 × 2)の場合

(イ) 片働きの場合

ケ - ス	給与収入金額	C	C ÷ 3-38万	所得税 算出税額c	納付税額 c × 3	D	住民税 算出税額d	住民税納付額 d × 3	合 計
1	2,400,000	1,230,144	30,000	1,500	4,500	80,000	8,000	24,000	28,500
2	3,600,000	1,935,216	265,000	13,250	39,700	315,000	31,500	94,500	134,200
3	4,800,000	2,746,800	535,000	26,750	80,200	585,000	58,500	175,500	255,700
4	6,000,000	3,585,360	815,000	40,750	122,200	865,000	86,500	259,500	381,700
5	7,200,000	4,483,932	1,114,000	55,700	167,100	1,164,000	116,400	349,200	516,300
6	8,400,000	5,479,176	1,446,000	72,300	216,900	1,496,000	149,600	448,800	665,700
7	9,600,000	6,519,816	1,793,000	89,600	268,800	1,843,000	184,300	552,900	821,700
8	10,800,000	7,595,536	2,151,000	117,600	352,800	2,201,000	220,100	660,300	1,013,100

(ロ) 共働きの場合

ケ - ス	給与収入金額	C	C ÷ 3-38万	所得税 算出税額c	納付税額 c × 3	D	住民税 算出税額d	住民税納付額 d × 3	合 計
1	2,400,000	929,996	0	0	0	0	0	0	0
2	3,600,000	1,690,228	183,000	9,150	27,400	233,000	23,300	69,900	97300
3	4,800,000	2,446,800	435,000	21,750	65,200	485,000	48,500	145,500	210700
4	6,000,000	3,166,884	675,000	33,750	101,200	725,000	72,500	217,500	318700
5	7,200,000	3,960,444	940,000	47,000	141,000	990,000	99,000	297,000	438000
6	8,400,000	4,740,516	1,200,000	60,000	180,000	1,250,000	125,000	375,000	555000
7	9,600,000	5,520,576	1,460,000	73,000	219,000	1,510,000	151,000	453,000	672000
8	10,800,000	6,360,660	1,740,000	87,000	261,000	1,790,000	179,000	537,000	798000

4人家族

2 N分N乗方式

(2) 家族除数3.5(夫1 + 妻1 + 第1子0.5 + 第2子1)の場合

(イ) 片働きの場合

ケ - ス	給与収入金額	C	C ÷ 3.5-38万	所得税 算出税額c	納付税額 c × 3.5	D	住民税 算出税額d	住民税納付額 d × 3.5	合 計
1	2,400,000	1,230,144	0	0	0	0	0	0	0
2	3,600,000	1,935,216	172,000	8,600	30,100	222,000	22,200	77,700	107800
3	4,800,000	2,746,800	404,000	20,200	70,700	454,000	45,400	136,200	206900
4	6,000,000	3,585,360	644,000	32,200	112,700	694,000	69,400	242,900	355600
5	7,200,000	4,483,932	901,000	45,050	157,600	951,000	95,100	332,800	490400
6	8,400,000	5,479,176	1,185,000	59,250	207,300	1,235,000	123,500	432,200	639500
7	9,600,000	6,519,816	1,482,000	74,100	259,300	1,532,000	153,200	536,200	795500
8	10,800,000	7,595,536	1,790,000	89,500	313,200	1,840,000	184,000	644,000	957200

(ロ) 共働きの場合

ケ - ス	給与収入金額	C	C ÷ 3.5-38万	所得税 算出税額c	納付税額 c × 3.5	D	住民税 算出税額d	住民税納付額 d × 3.5	合 計
1	2,400,000	929,996	0	0	0	0	0	0	0
2	3,600,000	1,690,228	102,000	5,100	17,800	152,000	15,200	53,200	71000
3	4,800,000	2,446,800	319,000	15,950	55,800	369,000	36,900	129,100	184900
4	6,000,000	3,166,884	524,000	26,200	91,700	574,000	57,400	200,900	292600
5	7,200,000	3,960,444	751,000	37,550	131,400	801,000	80,100	280,300	411700
6	8,400,000	4,740,516	974,000	48,700	170,400	1,024,000	102,400	358,400	528800
7	9,600,000	5,520,576	1,197,000	59,850	209,400	1,247,000	124,700	436,400	645800
8	10,800,000	6,360,660	1,437,000	71,850	251,400	1,487,000	148,700	520,400	771800

4人家族

2 N分N乗方式

(3) 家族除数4(夫1 + 妻1 + 子1 + 子1)の場合

(イ) 片働きの場合

ケ - ス	給与収入金額	C	C ÷ 4-38万	所得税 算出税額c	納付税額 c × 4	D	住民税 算出税額d	住民税納付額 d × 4	合 計
1	2,400,000	1,230,144	0	0	0	0	0	0	0
2	3,600,000	1,935,216	103,000	5,150	20,600	153,000	15,300	61,200	81,800
3	4,800,000	2,746,800	306,000	15,300	61,200	356,000	35,600	142,400	203,600
4	6,000,000	3,585,360	516,000	25,800	103,200	566,000	56,600	226,400	329,600
5	7,200,000	4,483,932	740,000	37,000	148,000	790,000	79,000	316,000	464,000
6	8,400,000	5,479,176	989,000	49,450	197,800	1,039,000	103,900	415,600	613,400
7	9,600,000	6,519,816	1,249,000	62,450	249,800	1,299,000	129,900	519,600	769,400
8	10,800,000	7,595,536	1,518,000	75,900	303,600	1,568,000	156,800	627,200	930,800

(ロ) 共働きの場合

ケ - ス	給与収入金額	C	C ÷ 4-38万	所得税 算出税額c	納付税額 c × 4	D	住民税 算出税額d	住民税納付額 d × 4	合 計
1	2,400,000	929,996	0	0	0	0	0	0	0
2	3,600,000	1,690,228	42,000	2,100	8,400	92,000	9,200	36,800	45,200
3	4,800,000	2,446,800	231,000	11,550	46,200	281,000	28,100	112,400	158,600
4	6,000,000	3,166,884	411,000	20,550	82,200	461,000	46,100	184,400	266,600
5	7,200,000	3,960,444	610,000	30,500	122,000	660,000	66,000	264,000	386,000
6	8,400,000	4,740,516	805,000	40,250	161,000	855,000	85,500	342,000	503,000
7	9,600,000	5,520,576	1,000,000	50,000	200,000	1,050,000	105,000	420,000	620,000
8	10,800,000	6,360,660	1,210,000	60,500	242,000	1,260,000	126,000	504,000	746,000

3人家族(夫婦+子1)

1 現行方式

(イ) 片働きの場合

	給与収入金額	給与所得控除額	社保料控除額	A	所得税 算出税額a	B	住民税 算出税額b	合計
1	2,400,000	900,000	269,856	90,000	4,500	240,000	24,000	28,500
2	3,600,000	1,260,000	404,784	795,000	39,700	945,000	94,500	134,200
3	4,800,000	1,500,000	553,200	1,606,000	80,300	1,756,000	175,600	255,900
4	6,000,000	1,740,000	674,640	2,445,000	147,000	2,595,000	259,500	406,500
5	7,200,000	1,920,000	796,068	3,343,000	241,100	3,493,000	349,300	590,400
6	8,400,000	2,040,000	880,824	4,339,000	440,300	4,489,000	448,900	889,200
7	9,600,000	2,160,000	920,184	5,379,000	648,300	5,529,000	552,900	1,201,200
8	10,800,000	2,240,000	964,464	6,455,000	863,500	6,605,000	660,500	1,524,000

(ロ) 共働きの場合

	給与収入金額	給与所得控除額	社保料控除額	A	所得税 算出税額a	B	住民税 算出税額b	合計
1	1,500,000	650,000	170,004	0	0	0	0	0
	900,000	650,000	0	0	0	0	0	
2	2,250,000	855,000	256,356	318,000	15,900	418,000	41,800	88,300
	1,350,000	650,000	148,416	171,000	8,500	221,000	22,100	
3	3,000,000	1,080,000	350,808	809,000	40,400	909,000	90,900	210,800
	1,800,000	720,000	202,392	497,000	24,800	547,000	54,700	
4	3,750,000	1,290,000	431,760	1,268,000	63,400	1,368,000	136,800	318,900
	2,250,000	855,000	256,356	758,000	37,900	808,000	80,800	
5	4,500,000	1,440,000	512,724	1,787,000	89,300	1,887,000	188,700	437,900
	2,700,000	990,000	296,832	1,033,000	51,600	1,083,000	108,300	
6	5,250,000	1,590,000	593,676	2,306,000	133,100	2,406,000	240,600	572,800
	3,150,000	1,125,000	350,808	1,294,000	64,700	1,344,000	134,400	
7	6,000,000	1,740,000	674,640	2,825,000	185,000	2,925,000	292,500	715,700
	3,600,000	1,260,000	404,784	1,555,000	77,700	1,605,000	160,500	
8	6,750,000	1,875,000	755,592	3,359,000	244,300	3,459,000	345,900	874,300
	4,050,000	1,350,000	458,748	1,861,000	93,000	1,911,000	191,100	

3人家族

2 N分N乗方式

(1) 家族除数2.5(夫 + 妻 + 子0.5)

(イ) 片働きの場合

	給与収入金額	C	$C \div 2.5 - 38万$	所得税 算出税額c	納付税額 $c \times 2.5$	D	住民税 算出税額d	納付税額 $d \times 2.5$	合 計
1	2,400,000	1,230,144	112,000	5,600	14,000	162,000	16,200	40,500	54,500
2	3,600,000	1,935,216	394,000	19,700	49,200	444,000	44,400	111,000	160,200
3	4,800,000	2,746,800	718,000	35,900	89,700	768,000	76,800	192,000	281,700
4	6,000,000	3,585,360	1,054,000	52,700	131,700	1,104,000	110,400	276,000	407,700
5	7,200,000	4,483,932	1,413,000	70,650	176,600	1,463,000	146,300	365,700	542,300
6	8,400,000	5,479,176	1,811,000	90,550	226,300	1,861,000	186,100	465,200	691,500
7	9,600,000	6,519,816	2,227,000	125,200	313,000	2,277,000	227,700	554,700	867,700
8	10,800,000	7,595,536	2,658,000	168,300	420,700	2,708,000	270,800	677,000	1,097,700

(ロ) 共働きの場合

	給与収入金額	C	$C \div 2.5 - 38万$	所得税 算出税額c	納付税額 $c \times 2.5$	D	住民税 算出税額d	納付税額 $d \times 2.5$	合 計
1	2,400,000	929,996	0	0	0	41,000	4,100	10,200	10,200
2	3,600,000	1,690,228	296,000	14,800	37,000	346,000	34,600	86,500	123,500
3	4,800,000	2,446,800	598,000	29,900	74,700	648,000	64,800	162,000	236,700
4	6,000,000	3,166,884	886,000	44,300	110,700	936,000	93,600	234,000	344,700
5	7,200,000	3,960,444	1,204,000	60,200	150,500	1,254,000	125,400	313,500	464,000
6	8,400,000	4,740,516	1,516,000	75,800	189,500	1,566,000	156,600	391,500	581,000
7	9,600,000	5,520,576	1,828,000	91,400	228,500	1,878,000	187,800	469,500	698,000
8	10,800,000	6,360,660	2,164,000	118,900	297,200	2,214,000	221,400	553,500	850,700

3人家族

2 N分N乗方式

(2) 家族除数3(夫 + 妻1 + 子1)の場合

(イ) 片働きの場合

	給与収入金額	C	$C \div 3 - 38万$	所得税 算出税額c	納付税額 $c \times 3$	D	住民税 算出税額d	納付税額 $d \times 3$	合 計
1	2,400,000	1,230,144	30,000	1,500	4,500	80,000	8,000	24,000	28,500
2	3,600,000	1,935,216	265,000	13,250	39,700	315,000	31,500	94,500	134,200
3	4,800,000	2,746,800	535,000	26,750	80,200	585,000	58,500	175,500	255,700
4	6,000,000	3,585,360	815,000	40,750	122,200	865,000	86,500	259,500	381,700
5	7,200,000	4,483,932	1,114,000	55,700	167,100	1,164,000	116,400	349,200	516,300
6	8,400,000	5,479,176	1,446,000	72,300	216,900	1,496,000	149,600	448,800	665,700
7	9,600,000	6,519,816	1,793,000	89,650	268,900	1,843,000	184,300	553,800	822,700
8	10,800,000	7,595,536	2,151,000	117,600	352,800	2,201,000	220,100	660,300	1,013,100

(ロ) 共働きの場合

	給与収入金額	C	$C \div 3 - 38万$	所得税 算出税額c	納付税額 $c \times 3$	D	住民税 算出税額d	納付税額 $d \times 3$	合 計
1	2,400,000	929,996	0	0	0	0	0	0	0
2	3,600,000	1,690,228	183,000	9,150	27,400	233,000	23,300	69,900	97,300
3	4,800,000	2,446,800	435,000	21,750	65,200	485,000	48,500	145,500	210,700
4	6,000,000	3,166,884	675,000	33,750	101,200	725,000	72,500	217,500	318,700
5	7,200,000	3,960,444	940,000	47,000	141,000	990,000	99,000	297,000	438,000
6	8,400,000	4,740,516	1,200,000	60,000	180,000	1,250,000	125,000	375,000	555,000
7	9,600,000	5,520,576	1,460,000	73,000	219,000	1,510,000	151,000	453,000	672,000
8	10,800,000	6,360,660	1,740,000	87,000	261,000	1,790,000	179,000	537,000	798,000

2人家族(夫婦、子なし)

1 現行方式

(イ) 片働きの場合

	給与収入金額	給与所得控除額	社保料控除額	A	所得税 算出税額a	B	住民税 算出税額b	合 計
1	2,400,000	900,000	269,856	470,000	23,500	570,000	57,000	80,500
2	3,600,000	1,260,000	404,784	1,175,000	58,750	1,275,000	127,500	186,250
3	4,800,000	1,500,000	553,200	1,986,000	101,100	2,086,000	208,600	309,700
4	6,000,000	1,740,000	674,640	2,825,000	185,000	2,925,000	292,500	477,500
5	7,200,000	1,920,000	796,068	3,723,000	317,100	3,823,000	382,300	699,400
6	8,400,000	2,040,000	880,824	4,719,000	516,300	4,819,000	481,900	998,200
7	9,600,000	2,160,000	920,184	5,759,000	724,300	5,859,000	585,900	1,310,200
8	10,800,000	2,240,000	964,464	6,835,000	939,500	6,935,000	693,500	1,633,000

(ロ) 共働きの場合

	給与収入金額	給与所得控除額	社保料控除額	A	所得税 算出税額a	B	住民税 算出税額b	合 計
1	1,500,000	650,000	170,004	0	0	0	0	0
	900,000	650,000	0	0	0	0	0	
2	2,250,000	855,000	256,356	698,000	34,900	748,000	74,800	140,300
	1,350,000	650,000	148,416	171,000	8,500	221,000	22,100	
3	3,000,000	1,080,000	350,808	1,189,000	59,400	1,239,000	123,900	262,800
	1,800,000	720,000	202,392	497,000	24,800	547,000	54,700	
4	3,750,000	1,290,000	431,760	1,648,000	82,400	1,698,000	169,800	370,900
	2,250,000	855,000	256,356	758,000	37,900	808,000	80,800	
5	4,500,000	1,440,000	512,724	2,167,000	119,200	2,217,000	221,700	500,800
	2,700,000	990,000	296,832	1,033,000	51,600	1,083,000	108,300	
6	5,250,000	1,590,000	593,676	2,686,000	171,100	2,736,000	273,600	643,800
	3,150,000	1,125,000	350,808	1,294,000	64,700	1,344,000	134,400	
7	6,000,000	1,740,000	674,640	3,205,000	223,000	3,255,000	325,500	786,700
	3,600,000	1,260,000	404,784	1,555,000	77,700	1,605,000	160,500	
8	6,750,000	1,875,000	755,592	3,739,000	320,300	3,789,000	378,900	983,300
	4,050,000	1,350,000	458,748	1,861,000	93,000	1,911,000	191,100	

2人家族

2 N分N乗方式

(1) 家族除数2(夫1 + 妻1)の場合

(イ) 片働きの場合

	給与収入金額	C	$C \div 2 - 38$ 万	所得税 算出税額c	納付税額 $c \times 2$	D	住民税 算出税額d	納付税額 $d \times 2$	合計
1	2,400,000	1,230,144	235,000	11,750	23,500	285,000	28,500	57,000	80,500
2	3,600,000	1,935,216	587,000	29,350	58,700	637,000	63,700	127,400	186,100
3	4,800,000	2,746,800	993,000	49,650	99,300	1,043,000	104,300	208,600	307,900
4	6,000,000	3,585,360	1,412,000	70,600	141,200	1,462,000	146,200	292,400	433,600
5	7,200,000	4,483,932	1,861,000	93,050	186,100	1,911,000	191,100	382,200	568,300
6	8,400,000	5,479,176	2,359,000	138,400	276,800	2,409,000	240,900	481,800	758,600
7	9,600,000	6,519,816	2,879,000	183,200	366,400	2,929,000	292,900	585,800	952,200
8	10,800,000	7,595,536	3,417,000	233,700	467,400	3,467,000	346,700	693,400	1,160,800

(ロ) 共働きの場合

	給与収入金額	C	$C \div 2 - 38$ 万	所得税 算出税額c	納付税額 $c \times 2$	D	住民税 算出税額d	納付税額 $d \times 2$	合計
1	2,400,000	929,996	84,000	4,200	8,400	134,000	13,400	26,800	35,200
2	3,600,000	1,690,228	465,000	23,250	46,500	515,000	51,500	103,000	149,500
3	4,800,000	2,446,800	843,000	42,150	84,300	893,000	89,300	178,600	262,900
4	6,000,000	3,166,884	1,203,000	60,150	120,300	1,253,000	125,300	250,600	370,900
5	7,200,000	3,960,444	1,600,000	80,000	160,000	1,650,000	165,000	330,000	490,000
6	8,400,000	4,740,516	1,990,000	101,500	203,000	2,040,000	204,000	408,000	611,000
7	9,600,000	5,520,576	2,380,000	140,500	281,000	2,430,000	243,000	486,000	767,000
8	10,800,000	6,360,660	2,800,000	182,500	365,000	2,850,000	285,000	570,000	935,000