

(千円未満切り捨て)

課税所得金額	旧上積税率	新上積税率	旧限度額	新限度額
1,000,000	5%	5%	13,000	25,000
1,500,000	5%	5%	19,000	37,000
2,000,000	10%	10%	27,000	52,000
3,000,000	10%	10%	39,000	77,000
4,000,000	20%	20%	59,000	116,000
5,000,000	20%	20%	73,000	145,000
6,000,000	20%	20%	88,000	174,000
7,000,000	23%	23%	107,000	212,000
8,000,000	23%	23%	122,000	242,000
9,000,000	23%	23%	137,000	272,000
10,000,000	33%	33%	179,000	357,000
11,000,000	33%	33%	197,000	392,000
12,000,000	33%	33%	215,000	428,000
13,000,000	33%	33%	232,000	463,000
14,000,000	33%	33%	250,000	499,000
15,000,000	33%	33%	268,000	534,000
16,000,000	33%	33%	286,000	570,000
17,000,000	33%	33%	303,000	605,000
18,000,000	33%	33%	321,000	641,000
19,000,000	40%	40%	388,000	774,000
20,000,000	40%	40%	408,000	815,000
21,000,000	40%	40%	429,000	856,000
22,000,000	40%	40%	449,000	897,000
23,000,000	40%	40%	469,000	937,000
24,000,000	40%	40%	490,000	978,000
25,000,000	40%	40%	510,000	1,019,000

課税所得金額	旧上積税率	新上積税率	旧限度額	新限度額
26,000,000	40%	40%	530,000	1,059,000
27,000,000	40%	40%	551,000	1,100,000
28,000,000	40%	40%	571,000	1,141,000
29,000,000	40%	40%	591,000	1,181,000
30,000,000	40%	40%	612,000	1,222,000
31,000,000	40%	40%	632,000	1,263,000
32,000,000	40%	40%	652,000	1,303,000
33,000,000	40%	40%	673,000	1,344,000
34,000,000	40%	40%	693,000	1,385,000
35,000,000	40%	40%	713,000	1,425,000
36,000,000	40%	40%	734,000	1,466,000
39,000,000	40%	40%	795,000	1,588,000
40,000,000	40%	40%	815,000	1,629,000
42,000,000	40%	45%	856,000	1,908,000
44,000,000	40%	45%	897,000	1,999,000
46,000,000	40%	45%	937,000	2,090,000
47,000,000	40%	45%	958,000	2,135,000
48,000,000	40%	45%	978,000	2,181,000
50,000,000	40%	45%	1,019,000	2,271,000
52,000,000	40%	45%	1,059,000	2,362,000
54,000,000	40%	45%	1,100,000	2,453,000
56,000,000	40%	45%	1,141,000	2,544,000
58,000,000	40%	45%	1,181,000	2,635,000
60,000,000	40%	45%	1,222,000	2,725,000
65,000,000	40%	45%	1,324,000	2,952,000
70,000,000	40%	45%	1,425,000	3,179,000