

1. 給与所得（平成23年以降）に係る実効税率表

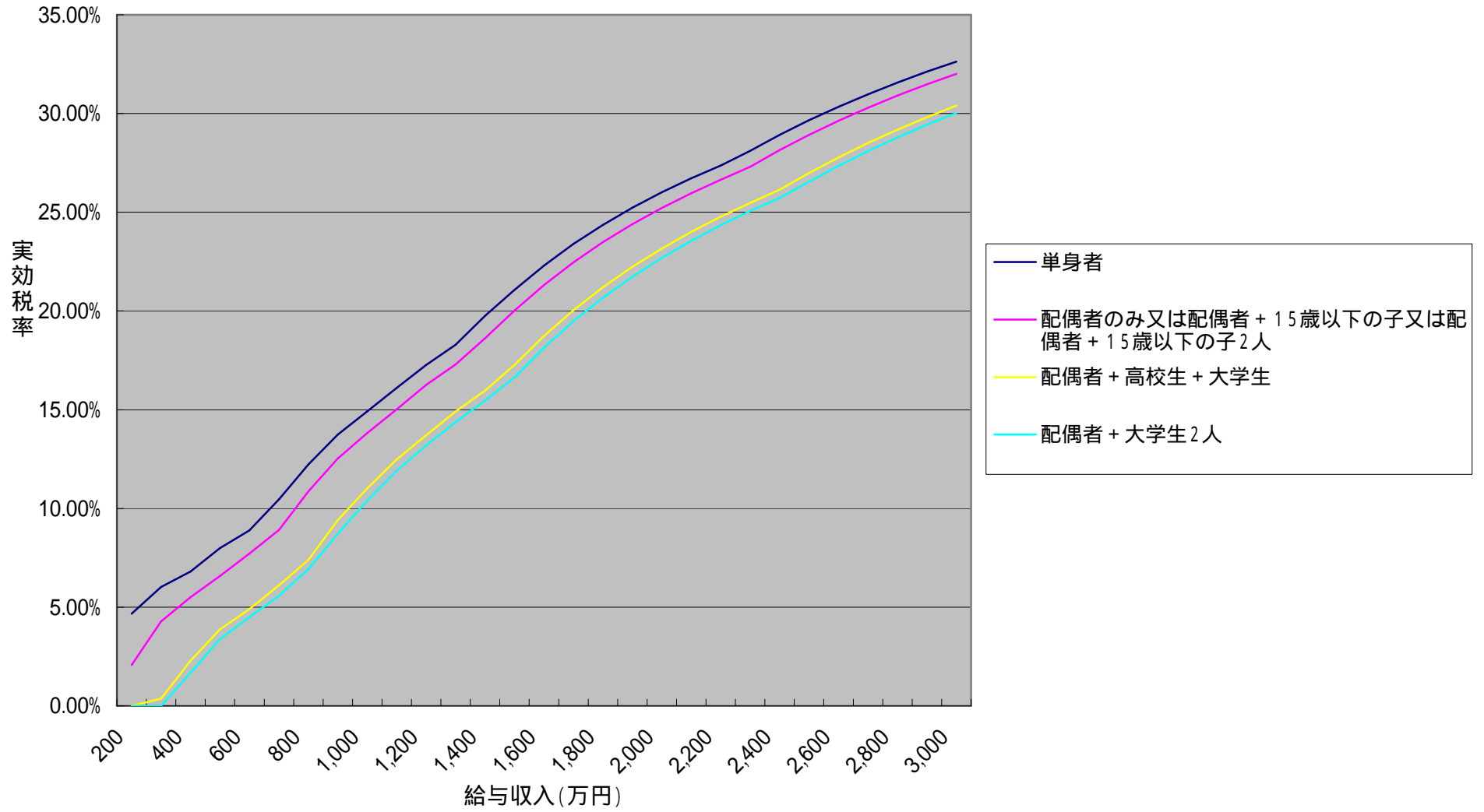
(万円)

年収	給与所得	社会保険	単身者 所得控除: 所得税38・住民税33						配偶者 配偶者+15歳以下の子 配偶者+15歳以下の子2人 所得控除: 所得税76・住民税66					配偶者+高校生+大学生 所得控除: 所得税177・住民税144					配偶者+大学生2人 所得控除: 所得税202・住民税156				
			課税所得	所得税	住民控除	住民税	税額合計	実効税率	課税所得	所得税	住民税	税額合計	実効税率	課税所得	所得税	住民税	税額合計	実効税率	課税所得	所得税	住民税	税額合計	実効税率
200	122.0	25.0	59	2.95	33	6.40	9.35	4.68%	21	1.05	3.10	4.15	2.08%	0	0	0.00	0.00	0.00%	0	0	0.00	0.00	0.00%
300	192.0	37.0	117	5.85	33	12.20	18.05	6.02%	79	3.95	8.90	12.85	4.28%	0	0	1.10	1.10	0.37%	0	0	0.00	0.00	0.00%
400	266.0	50.0	178	8.9	33	18.30	27.20	6.80%	140	7	15.00	22.00	5.50%	39	1.95	7.20	9.15	2.29%	14	0.7	6.00	6.70	1.68%
500	346.0	62.0	246	14.85	33	25.10	39.95	7.99%	208	11.05	21.80	32.85	6.57%	107	5.35	14.00	19.35	3.87%	82	4.1	12.80	16.90	3.38%
600	426.0	75.0	313	21.55	33	31.80	53.35	8.89%	275	17.75	28.50	46.25	7.71%	174	8.7	20.70	29.40	4.90%	149	7.45	19.50	26.95	4.49%
700	510.0	87.0	385	34.25	33	39.00	73.25	10.46%	347	26.65	35.70	62.35	8.91%	246	14.85	27.90	42.75	6.11%	221	12.35	26.70	39.05	5.58%
800	600.0	95.0	467	50.65	33	47.20	97.85	12.23%	429	43.05	43.90	86.95	10.87%	328	23.05	36.10	59.15	7.39%	303	20.55	34.90	55.45	6.93%
900	690.0	99.0	553	67.85	33	55.80	123.65	13.74%	515	60.25	52.50	112.75	12.53%	414	40.05	44.70	84.75	9.42%	389	35.05	43.50	78.55	8.73%
1,000	780.0	104.0	638	84.85	33	64.30	149.15	14.92%	600	77.25	61.00	138.25	13.83%	499	57.05	53.20	110.25	11.03%	474	52.05	52.00	104.05	10.41%
1,100	875.0	109.0	728	103.84	33	73.30	177.14	16.10%	690	95.25	70.00	165.25	15.02%	589	75.05	62.20	137.25	12.48%	564	70.05	61.00	131.05	11.91%
1,200	970.0	113.0	819	124.77	33	82.40	207.17	17.26%	781	116.03	79.10	195.13	16.26%	680	93.25	71.30	164.55	13.71%	655	88.25	70.10	158.35	13.20%
1,300	1,065.0	118.0	909	146.37	33	91.40	237.77	18.29%	871	136.73	88.10	224.83	17.29%	770	113.5	80.30	193.80	14.91%	745	107.75	79.10	186.85	14.37%
1,400	1,160.0	123.0	999	176.07	33	100.40	276.47	19.75%	961	163.53	97.10	260.63	18.62%	860	134.2	89.30	223.50	15.96%	835	128.45	88.10	216.55	15.47%
1,500	1,255.0	126.0	1,091	206.43	33	109.60	316.03	21.07%	1,053	193.89	106.30	300.19	20.01%	952	160.56	98.50	259.06	17.27%	927	152.31	97.30	249.61	16.64%
1,600	1,350.0	126.0	1,186	237.78	33	119.10	356.88	22.31%	1,148	225.24	115.80	341.04	21.32%	1,047	191.91	108.00	299.91	18.74%	1,022	183.66	106.80	290.46	18.15%
1,700	1,445.0	126.0	1,281	269.13	33	128.60	397.73	23.40%	1,243	256.59	125.30	381.89	22.46%	1,142	223.26	117.50	340.76	20.04%	1,117	215.01	116.30	331.31	19.49%
1,800	1,540.0	126.0	1,376	300.48	33	138.10	438.58	24.37%	1,338	287.94	134.80	422.74	23.49%	1,237	254.61	127.00	381.61	21.20%	1,212	246.36	125.80	372.16	20.68%
1,900	1,635.0	126.0	1,471	331.83	33	147.60	479.43	25.23%	1,433	319.29	144.30	463.59	24.40%	1,332	285.96	136.50	422.46	22.23%	1,307	277.71	135.30	413.01	21.74%
2,000	1,730.0	126.0	1,566	363.18	33	157.10	520.28	26.01%	1,528	350.64	153.80	504.44	25.22%	1,427	317.31	146.00	463.31	23.17%	1,402	309.06	144.80	453.86	22.69%
2,100	1,825.0	126.0	1,661	394.53	33	166.60	561.13	26.72%	1,623	381.99	163.30	545.29	25.97%	1,522	348.66	155.50	504.16	24.01%	1,497	340.41	154.30	494.71	23.56%
2,200	1,920.0	126.0	1,756	425.88	33	176.10	601.98	27.36%	1,718	413.34	172.80	586.14	26.64%	1,617	380.01	165.00	545.01	24.77%	1,592	371.76	163.80	535.56	24.34%
2,300	2,015.0	126.0	1,851	460.80	33	185.60	646.40	28.10%	1,813	445.60	182.30	627.90	27.30%	1,712	411.36	174.50	585.86	25.47%	1,687	403.11	173.30	576.41	25.06%
2,400	2,110.0	126.0	1,946	498.80	33	195.10	693.90	28.91%	1,908	483.60	191.80	675.40	28.14%	1,807	443.20	184.00	627.20	26.13%	1,782	434.46	182.80	617.26	25.72%
2,500	2,205.0	126.0	2,041	536.80	33	204.60	741.40	29.66%	2,003	521.60	201.30	722.90	28.92%	1,902	481.20	193.50	674.70	26.99%	1,877	471.20	192.30	663.50	26.54%
2,600	2,300.0	126.0	2,136	574.80	33	214.10	788.90	30.34%	2,098	559.60	210.80	770.40	29.63%	1,997	519.20	203.00	722.20	27.78%	1,972	509.20	201.80	711.00	27.35%
2,700	2,395.0	126.0	2,231	612.80	33	223.60	836.40	30.98%	2,193	597.60	220.30	817.90	30.29%	2,092	557.20	212.50	769.70	28.51%	2,067	547.20	211.30	758.50	28.09%
2,800	2,490.0	126.0	2,326	650.80	33	233.10	883.90	31.57%	2,288	635.60	229.80	865.40	30.91%	2,187	595.20	222.00	817.20	29.19%	2,162	585.20	220.80	806.00	28.79%
2,900	2,585.0	126.0	2,421	688.80	33	242.60	931.40	32.12%	2,383	673.60	239.30	912.90	31.48%	2,282	633.20	231.50	864.70	29.82%	2,257	623.20	230.30	853.50	29.43%
3,000	2,680.0	126.0	2,516	726.80	33	252.10	978.90	32.63%	2,478	711.60	248.80	960.40	32.01%	2,377	671.20	241.00	912.20	30.41%	2,352	661.20	239.80	901.00	30.03%

(注) 社会保険料率は、平成22年8月現在のものを使用している。(全国健康保険協会:9.32%・厚生年金保険料:15.704%)で計算し、雇用保険料は僅少につき含めていない。

(注) 子供手当による収入は含めていない。

家族別実効税率比較



1.給与所得（平成23年以降）に係る社会保険料負担を含んだ実効負担率表

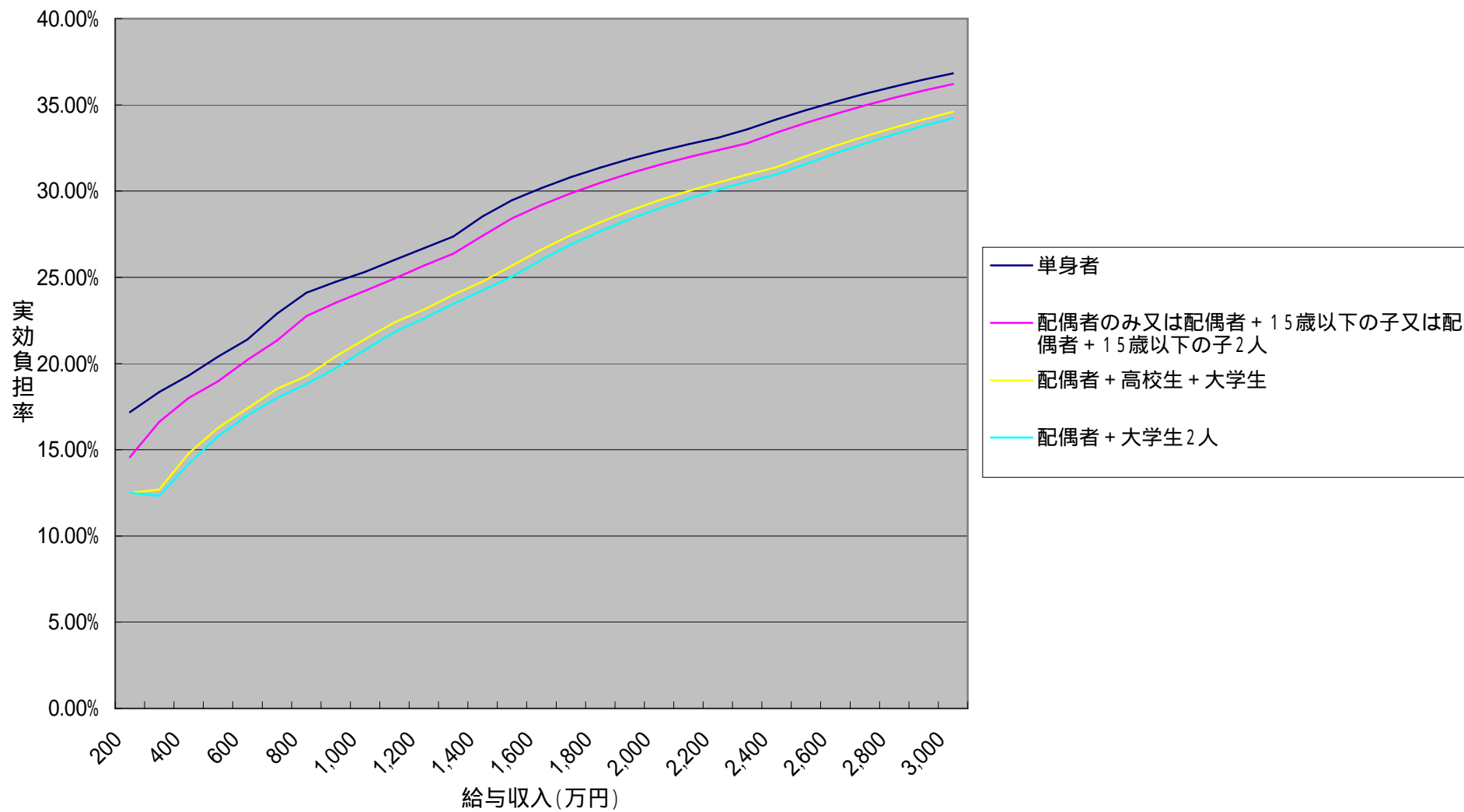
(万円)

年収	単身者					配偶者 配偶者+15歳以下の子 配偶者+15歳以下の子2人					配偶者+高校生+大学生					配偶者+大学生2人				
	所得税	住民税	社会保険	負担合計	実効負担率	所得税	住民税	社会保険	負担合計	実効負担率	所得税	住民税	社会保険	負担合計	実効負担率	所得税	住民税	社会保険	負担合計	実効負担率
200	3.0	6.4	25.0	34.4	17.18%	1.1	3.1	25.0	29.2	14.58%	0.0	0.0	25.0	25.0	12.50%	0.0	0.0	25.0	25.0	12.50%
300	5.9	12.2	37.0	55.1	18.35%	4.0	8.9	37.0	49.9	16.62%	0.0	1.1	37.0	38.1	12.70%	0.0	0.0	37.0	37.0	12.33%
400	8.9	18.3	50.0	77.2	19.30%	7.0	15.0	50.0	72.0	18.00%	2.0	7.2	50.0	59.2	14.79%	0.7	6.0	50.0	56.7	14.18%
500	14.9	25.1	62.0	102.0	20.39%	11.1	21.8	62.0	94.9	18.97%	5.4	14.0	62.0	81.4	16.27%	4.1	12.8	62.0	78.9	15.78%
600	21.6	31.8	75.0	128.4	21.39%	17.8	28.5	75.0	121.3	20.21%	8.7	20.7	75.0	104.4	17.40%	7.5	19.5	75.0	102.0	16.99%
700	34.3	39.0	87.0	160.3	22.89%	26.7	35.7	87.0	149.4	21.34%	14.9	27.9	87.0	129.8	18.54%	12.4	26.7	87.0	126.1	18.01%
800	50.7	47.2	95.0	192.9	24.11%	43.1	43.9	95.0	182.0	22.74%	23.1	36.1	95.0	154.2	19.27%	20.6	34.9	95.0	150.5	18.81%
900	67.9	55.8	99.0	222.7	24.74%	60.3	52.5	99.0	211.8	23.53%	40.1	44.7	99.0	183.8	20.42%	35.1	43.5	99.0	177.6	19.73%
1,000	84.9	64.3	104.0	253.2	25.32%	77.3	61.0	104.0	242.3	24.23%	57.1	53.2	104.0	214.3	21.43%	52.1	52.0	104.0	208.1	20.81%
1,100	103.8	73.3	109.0	286.1	26.01%	95.3	70.0	109.0	274.3	24.93%	75.1	62.2	109.0	246.3	22.39%	70.1	61.0	109.0	240.1	21.82%
1,200	124.8	82.4	113.0	320.2	26.68%	116.0	79.1	113.0	308.1	25.68%	93.3	71.3	113.0	277.6	23.13%	88.3	70.1	113.0	271.4	22.61%
1,300	146.4	91.4	118.0	355.8	27.37%	136.7	88.1	118.0	342.8	26.37%	113.5	80.3	118.0	311.8	23.98%	107.8	79.1	118.0	304.9	23.45%
1,400	176.1	100.4	123.0	399.5	28.53%	163.5	97.1	123.0	383.6	27.40%	134.2	89.3	123.0	346.5	24.75%	128.5	88.1	123.0	339.6	24.25%
1,500	206.4	109.6	126.0	442.0	29.47%	193.9	106.3	126.0	426.2	28.41%	160.6	98.5	126.0	385.1	25.67%	152.3	97.3	126.0	375.6	25.04%
1,600	237.8	119.1	126.0	482.9	30.18%	225.2	115.8	126.0	467.0	29.19%	191.9	108.0	126.0	425.9	26.62%	183.7	106.8	126.0	416.5	26.03%
1,700	269.1	128.6	126.0	523.7	30.81%	256.6	125.3	126.0	507.9	29.88%	223.3	117.5	126.0	466.8	27.46%	215.0	116.3	126.0	457.3	26.90%
1,800	300.5	138.1	126.0	564.6	31.37%	287.9	134.8	126.0	548.7	30.49%	254.6	127.0	126.0	507.6	28.20%	246.4	125.8	126.0	498.2	27.68%
1,900	331.8	147.6	126.0	605.4	31.86%	319.3	144.3	126.0	589.6	31.03%	286.0	136.5	126.0	548.5	28.87%	277.7	135.3	126.0	539.0	28.37%
2,000	363.2	157.1	126.0	646.3	32.31%	350.6	153.8	126.0	630.4	31.52%	317.3	146.0	126.0	589.3	29.47%	309.1	144.8	126.0	579.9	28.99%
2,100	394.5	166.6	126.0	687.1	32.72%	382.0	163.3	126.0	671.3	31.97%	348.7	155.5	126.0	630.2	30.01%	340.4	154.3	126.0	620.7	29.56%
2,200	425.9	176.1	126.0	728.0	33.09%	413.3	172.8	126.0	712.1	32.37%	380.0	165.0	126.0	671.0	30.50%	371.8	163.8	126.0	661.6	30.07%
2,300	460.8	185.6	126.0	772.4	33.58%	445.6	182.3	126.0	753.9	32.78%	411.4	174.5	126.0	711.9	30.95%	403.1	173.3	126.0	702.4	30.54%
2,400	498.8	195.1	126.0	819.9	34.16%	483.6	191.8	126.0	801.4	33.39%	443.2	184.0	126.0	753.2	31.38%	434.5	182.8	126.0	743.3	30.97%
2,500	536.8	204.6	126.0	867.4	34.70%	521.6	201.3	126.0	848.9	33.96%	481.2	193.5	126.0	800.7	32.03%	471.2	192.3	126.0	789.5	31.58%
2,600	574.8	214.1	126.0	914.9	35.19%	559.6	210.8	126.0	896.4	34.48%	519.2	203.0	126.0	848.2	32.62%	509.2	201.8	126.0	837.0	32.19%
2,700	612.8	223.6	126.0	962.4	35.64%	597.6	220.3	126.0	943.9	34.96%	557.2	212.5	126.0	895.7	33.17%	547.2	211.3	126.0	884.5	32.76%
2,800	650.8	233.1	126.0	1009.9	36.07%	635.6	229.8	126.0	991.4	35.41%	595.2	222.0	126.0	943.2	33.69%	585.2	220.8	126.0	932.0	33.29%
2,900	688.8	242.6	126.0	1057.4	36.46%	673.6	239.3	126.0	1038.9	35.82%	633.2	231.5	126.0	990.7	34.16%	623.2	230.3	126.0	979.5	33.78%
3,000	726.8	252.1	126.0	1104.9	36.83%	711.6	248.8	126.0	1086.4	36.21%	671.2	241.0	126.0	1038.2	34.61%	661.2	239.8	126.0	1027.0	34.23%

(注)社会保険料率は、平成22年8月現在のものを使用している。(全国健康保険協会:9.32%、厚生年金保険料:15.704%)で計算し、雇用保険料は僅少につき含めていない。

(注)子供手当による収入は含めていない。

家族別実効負担率比較 (社会保険料込)



2. 公的年金 65歳以上〔平成23年以降〕に係る実効税率表

(万円)

年収	単身者 所得控除: 所得税38・住民税33							配偶者 所得控除: 所得税76・住民税66				
	雑所得	健康保険	課税所得	所得税	住民税	税額合計	実効税率	課税所得	所得税	住民税	税額合計	実効税率
200	80.0	12.0	30.0	1.5	3.50	5.00	2.50%	0.0	0	0.20	0.20	0.10%
300	180.0	27.0	115.0	5.75	12.00	17.75	5.92%	77.0	3.85	8.70	12.55	4.18%
400	262.5	39.3	185.2	9.26	19.02	28.28	7.07%	147.2	7.36	15.72	23.08	5.77%
500	346.5	51.9	256.6	15.91	26.16	42.07	8.41%	218.6	12.11	22.86	34.97	6.99%
600	431.5	63.0	330.5	23.35	33.55	56.90	9.48%	292.5	19.5	30.25	49.75	8.29%
700	516.5	63.0	415.5	40.35	42.05	82.40	11.77%	377.5	32.75	38.75	71.50	10.21%
800	604.5	63.0	503.5	57.95	50.85	108.80	13.60%	465.5	50.35	47.55	97.90	12.24%
900	699.5	63.0	598.5	76.95	60.35	137.30	15.26%	560.5	69.35	57.05	126.40	14.04%
1,000	794.5	63.0	693.5	95.95	69.85	165.80	16.58%	655.5	88.35	66.55	154.90	15.49%
1,100	889.5	63.0	788.5	117.75	79.35	197.10	17.92%	750.5	109.01	76.05	185.06	16.82%
1,200	984.5	63.0	883.5	139.6	88.85	228.45	19.04%	845.5	130.86	85.55	216.41	18.03%
1,300	1,079.5	63.0	978.5	169.3	98.35	267.65	20.59%	940.5	156.76	95.05	251.81	19.37%
1,400	1,174.5	63.0	1,073.5	200.65	107.85	308.50	22.04%	1,035.5	188.11	104.55	292.66	20.90%
1,500	1,269.5	63.0	1,168.5	232	117.35	349.35	23.29%	1,130.5	219.46	114.05	333.51	22.23%
1,600	1,364.5	63.0	1,263.5	263.35	126.85	390.20	24.39%	1,225.5	250.81	123.55	374.36	23.40%
1,700	1,459.5	63.0	1,358.5	294.7	136.35	431.05	25.36%	1,320.5	282.16	133.05	415.21	24.42%
1,800	1,554.5	63.0	1,453.5	326.05	145.85	471.90	26.22%	1,415.5	313.51	142.55	456.06	25.34%
1,900	1,649.5	63.0	1,548.5	357.4	155.35	512.75	26.99%	1,510.5	344.86	152.05	496.91	26.15%
2,000	1,744.5	63.0	1,643.5	388.75	164.85	553.60	27.68%	1,605.5	376.21	161.55	537.76	26.89%
2,100	1,839.5	63.0	1,738.5	420.10	174.35	594.45	28.31%	1,700.5	407.56	171.05	578.61	27.55%
2,200	1,934.5	63.0	1,833.5	453.80	183.85	637.65	28.98%	1,795.5	438.91	180.55	619.46	28.16%
2,300	2,029.5	63.0	1,928.5	491.80	193.35	685.15	29.79%	1,890.5	476.60	190.05	666.65	28.98%
2,400	2,124.5	63.0	2,023.5	529.80	202.85	732.65	30.53%	1,985.5	514.60	199.55	714.15	29.76%
2,500	2,219.5	63.0	2,118.5	567.80	212.35	780.15	31.21%	2,080.5	552.60	209.05	761.65	30.47%
2,600	2,314.5	63.0	2,213.5	605.80	221.85	827.65	31.83%	2,175.5	590.60	218.55	809.15	31.12%
2,700	2,409.5	63.0	2,308.5	643.80	231.35	875.15	32.41%	2,270.5	628.60	228.05	856.65	31.73%
2,800	2,504.5	63.0	2,403.5	681.80	240.85	922.65	32.95%	2,365.5	666.60	237.55	904.15	32.29%
2,900	2,599.5	63.0	2,498.5	719.80	250.35	970.15	33.45%	2,460.5	704.60	247.05	951.65	32.82%
3,000	2,694.5	63.0	2,593.5	757.80	259.85	1,017.65	33.92%	2,555.5	742.60	256.55	999.15	33.31%

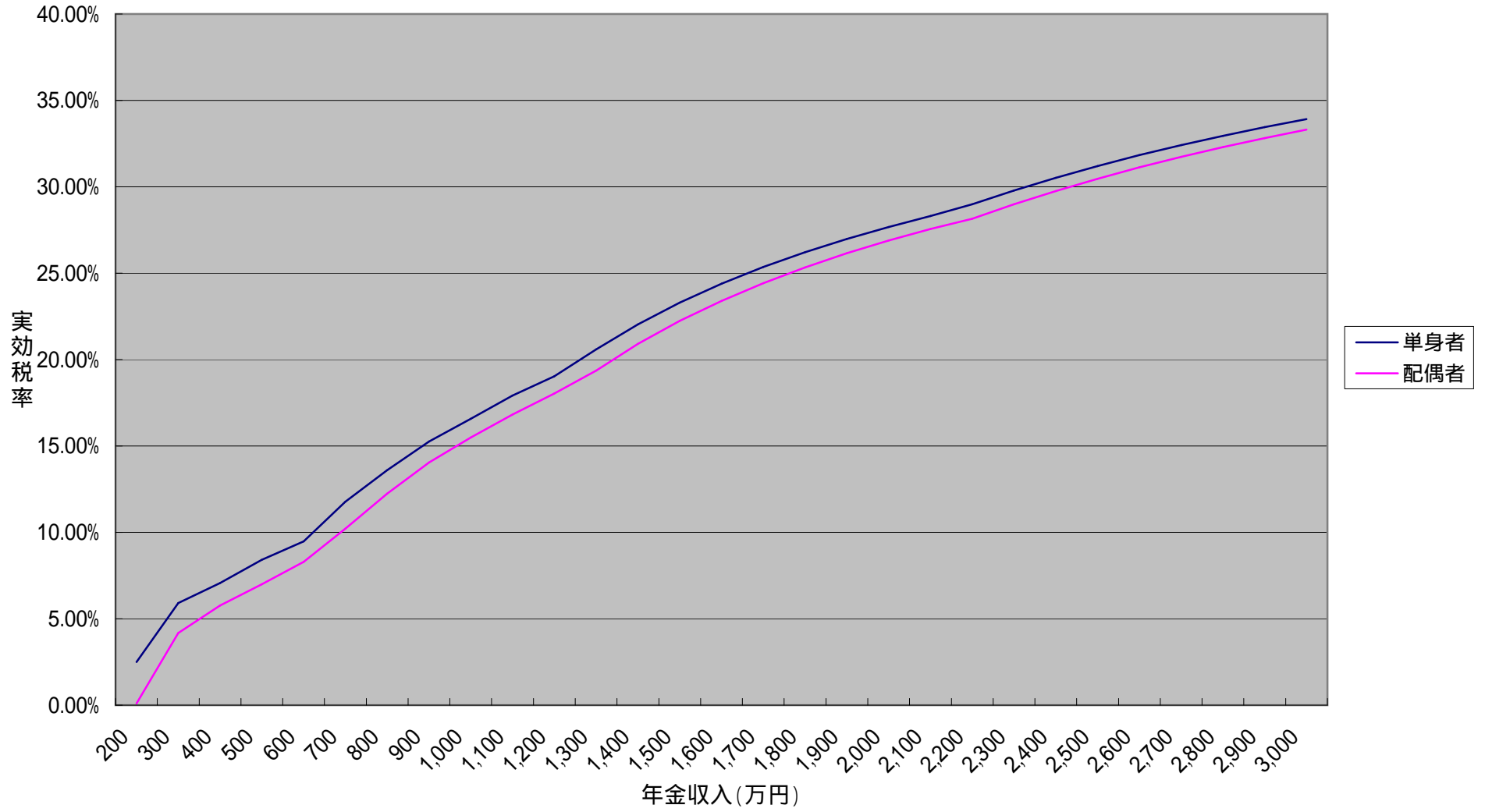
3. 公的年金 65歳未満〔平成23年以降〕に係る実効税率表

(万円)

年収	単身者 所得控除: 所得税38・住民税33							配偶者 所得控除: 所得税76・住民税66				
	雑所得	健康保険	課税所得	所得税	住民税	税額合計	実効税率	課税所得	所得税	住民税	税額合計	実効税率
200	112.5	16.8	57.7	2.88	6.27	9.15	4.58%	19.7	0.98	2.97	3.95	1.98%
300	187.5	28.1	121.4	6.07	12.64	18.71	6.24%	83.4	4.17	9.34	13.51	4.50%
400	262.5	39.3	185.2	9.26	19.02	28.28	7.07%	147.2	7.36	15.72	23.08	5.77%
500	346.5	51.9	256.6	15.91	26.16	42.07	8.41%	218.6	12.11	22.86	34.97	6.99%
600	431.5	63.0	330.5	23.35	33.55	56.90	9.48%	292.5	19.50	30.25	49.75	8.29%
700	516.5	63.0	415.5	40.35	42.05	82.40	11.77%	377.5	32.75	38.75	71.50	10.21%
800	604.5	63.0	503.5	57.95	50.85	108.80	13.60%	465.5	50.35	47.55	97.90	12.24%
900	699.5	63.0	598.5	76.95	60.35	137.30	15.26%	560.5	69.35	57.05	126.40	14.04%
1,000	794.5	63.0	693.5	95.95	69.85	165.80	16.58%	655.5	88.35	66.55	154.90	15.49%
1,100	889.5	63.0	788.5	117.75	79.35	197.10	17.92%	750.5	109.01	76.05	185.06	16.82%
1,200	984.5	63.0	883.5	139.60	88.85	228.45	19.04%	845.5	130.86	85.55	216.41	18.03%
1,300	1,079.5	63.0	978.5	169.30	98.35	267.65	20.59%	940.5	156.76	95.05	251.81	19.37%
1,400	1,174.5	63.0	1,073.5	200.65	107.85	308.50	22.04%	1,035.5	188.11	104.55	292.66	20.90%
1,500	1,269.5	63.0	1,168.5	232.00	117.35	349.35	23.29%	1,130.5	219.46	114.05	333.51	22.23%
1,600	1,364.5	63.0	1,263.5	263.35	126.85	390.20	24.39%	1,225.5	250.81	123.55	374.36	23.40%
1,700	1,459.5	63.0	1,358.5	294.70	136.35	431.05	25.36%	1,320.5	282.16	133.05	415.21	24.42%
1,800	1,554.5	63.0	1,453.5	326.05	145.85	471.90	26.22%	1,415.5	313.51	142.55	456.06	25.34%
1,900	1,649.5	63.0	1,548.5	357.40	155.35	512.75	26.99%	1,510.5	344.86	152.05	496.91	26.15%
2,000	1,744.5	63.0	1,643.5	388.75	164.85	553.60	27.68%	1,605.5	376.21	161.55	537.76	26.89%
2,100	1,839.5	63.0	1,738.5	420.10	174.35	594.45	28.31%	1,700.5	407.56	171.05	578.61	27.55%
2,200	1,934.5	63.0	1,833.5	453.80	183.85	637.65	28.98%	1,795.5	438.91	180.55	619.46	28.16%
2,300	2,029.5	63.0	1,928.5	491.80	193.35	685.15	29.79%	1,890.5	476.60	190.05	666.65	28.98%
2,400	2,124.5	63.0	2,023.5	529.80	202.85	732.65	30.53%	1,985.5	514.60	199.55	714.15	29.76%
2,500	2,219.5	63.0	2,118.5	567.80	212.35	780.15	31.21%	2,080.5	552.60	209.05	761.65	30.47%
2,600	2,314.5	63.0	2,213.5	605.80	221.85	827.65	31.83%	2,175.5	590.60	218.55	809.15	31.12%
2,700	2,409.5	63.0	2,308.5	643.80	231.35	875.15	32.41%	2,270.5	628.60	228.05	856.65	31.73%
2,800	2,504.5	63.0	2,403.5	681.80	240.85	922.65	32.95%	2,365.5	666.60	237.55	904.15	32.29%
2,900	2,599.5	63.0	2,498.5	719.80	250.35	970.15	33.45%	2,460.5	704.60	247.05	951.65	32.82%
3,000	2,694.5	63.0	2,593.5	757.80	259.85	1,017.65	33.92%	2,555.5	742.60	256.55	999.15	33.31%

\* 健康保険料の算定については、各市区町村によって異なるため、便宜上15%で算定している。(上限63万円)

65歳以上公的年金者実効税率比較



2. 公的年金 65歳以上〔平成23年以降〕に係る社会保険料を含んだ実効負担率表 (万円)

年収	雑所得	単身者 所得控除: 所得税38・住民税33					配偶者 所得控除: 所得税76・住民税66				
		所得税	住民税	社会保険	負担合計 合計	実効負担 率	所得税	住民税	社会保険	負担合計 合計	実効負担 率
200	80.0	1.5	3.50	12.00	17.00	8.50%	0	0.20	12.00	12.20	6.10%
300	180.0	5.75	12.00	27.00	44.75	14.92%	3.85	8.70	27.00	39.55	13.18%
400	262.5	9.26	19.02	39.30	67.58	16.90%	7.36	15.72	39.30	62.38	15.60%
500	346.5	15.91	26.16	51.90	93.97	18.79%	12.11	22.86	51.90	86.87	17.37%
600	431.5	23.35	33.55	63.00	119.90	19.98%	19.5	30.25	63.00	112.75	18.79%
700	516.5	40.35	42.05	63.00	145.40	20.77%	32.75	38.75	63.00	134.50	19.21%
800	604.5	57.95	50.85	63.00	171.80	21.48%	50.35	47.55	63.00	160.90	20.11%
900	699.5	76.95	60.35	63.00	200.30	22.26%	69.35	57.05	63.00	189.40	21.04%
1,000	794.5	95.95	69.85	63.00	228.80	22.88%	88.35	66.55	63.00	217.90	21.79%
1,100	889.5	117.75	79.35	63.00	260.10	23.65%	109.01	76.05	63.00	248.06	22.55%
1,200	984.5	139.6	88.85	63.00	291.45	24.29%	130.86	85.55	63.00	279.41	23.28%
1,300	1,079.5	169.3	98.35	63.00	330.65	25.43%	156.76	95.05	63.00	314.81	24.22%
1,400	1,174.5	200.65	107.85	63.00	371.50	26.54%	188.11	104.55	63.00	355.66	25.40%
1,500	1,269.5	232	117.35	63.00	412.35	27.49%	219.46	114.05	63.00	396.51	26.43%
1,600	1,364.5	263.35	126.85	63.00	453.20	28.33%	250.81	123.55	63.00	437.36	27.34%
1,700	1,459.5	294.7	136.35	63.00	494.05	29.06%	282.16	133.05	63.00	478.21	28.13%
1,800	1,554.5	326.05	145.85	63.00	534.90	29.72%	313.51	142.55	63.00	519.06	28.84%
1,900	1,649.5	357.4	155.35	63.00	575.75	30.30%	344.86	152.05	63.00	559.91	29.47%
2,000	1,744.5	388.75	164.85	63.00	616.60	30.83%	376.21	161.55	63.00	600.76	30.04%
2,100	1,839.5	420.10	174.35	63.00	657.45	31.31%	407.56	171.05	63.00	641.61	30.55%
2,200	1,934.5	453.80	183.85	63.00	700.65	31.85%	438.91	180.55	63.00	682.46	31.02%
2,300	2,029.5	491.80	193.35	63.00	748.15	32.53%	476.60	190.05	63.00	729.65	31.72%
2,400	2,124.5	529.80	202.85	63.00	795.65	33.15%	514.60	199.55	63.00	777.15	32.38%
2,500	2,219.5	567.80	212.35	63.00	843.15	33.73%	552.60	209.05	63.00	824.65	32.99%
2,600	2,314.5	605.80	221.85	63.00	890.65	34.26%	590.60	218.55	63.00	872.15	33.54%
2,700	2,409.5	643.80	231.35	63.00	938.15	34.75%	628.60	228.05	63.00	919.65	34.06%
2,800	2,504.5	681.80	240.85	63.00	985.65	35.20%	666.60	237.55	63.00	967.15	34.54%
2,900	2,599.5	719.80	250.35	63.00	1,033.15	35.63%	704.60	247.05	63.00	1,014.65	34.99%
3,000	2,694.5	757.80	259.85	63.00	1,080.65	36.02%	742.60	256.55	63.00	1,062.15	35.41%

3. 公的年金 65歳未満〔平成23年以降〕に係る社会保険料を含んだ実効負担率表 (万円)

年収	雑所得	健康保険	単身者 所得控除: 所得税38・住民税33					配偶者 所得控除: 所得税76・住民税66				
			所得税	住民税	社会保険	負担合計 合計	実効負担 率	所得税	住民税	社会保険	負担合計 合計	実効負担 率
200	112.5	16.8	2.88	6.27	16.80	25.95	12.98%	0.98	2.97	16.80	20.75	10.38%
300	187.5	28.1	6.07	12.64	28.10	46.81	15.60%	4.17	9.34	28.10	41.61	13.87%
400	262.5	39.3	9.26	19.02	39.30	67.58	16.90%	7.36	15.72	39.30	62.38	15.60%
500	346.5	51.9	15.91	26.16	51.90	93.97	18.79%	12.11	22.86	51.90	86.87	17.37%
600	431.5	63.0	23.35	33.55	63.00	119.90	19.98%	19.50	30.25	63.00	112.75	18.79%
700	516.5	63.0	40.35	42.05	63.00	145.40	20.77%	32.75	38.75	63.00	134.50	19.21%
800	604.5	63.0	57.95	50.85	63.00	171.80	21.48%	50.35	47.55	63.00	160.90	20.11%
900	699.5	63.0	76.95	60.35	63.00	200.30	22.26%	69.35	57.05	63.00	189.40	21.04%
1,000	794.5	63.0	95.95	69.85	63.00	228.80	22.88%	88.35	66.55	63.00	217.90	21.79%
1,100	889.5	63.0	117.75	79.35	63.00	260.10	23.65%	109.01	76.05	63.00	248.06	22.55%
1,200	984.5	63.0	139.60	88.85	63.00	291.45	24.29%	130.86	85.55	63.00	279.41	23.28%
1,300	1,079.5	63.0	169.30	98.35	63.00	330.65	25.43%	156.76	95.05	63.00	314.81	24.22%
1,400	1,174.5	63.0	200.65	107.85	63.00	371.50	26.54%	188.11	104.55	63.00	355.66	25.40%
1,500	1,269.5	63.0	232.00	117.35	63.00	412.35	27.49%	219.46	114.05	63.00	396.51	26.43%
1,600	1,364.5	63.0	263.35	126.85	63.00	453.20	28.33%	250.81	123.55	63.00	437.36	27.34%
1,700	1,459.5	63.0	294.70	136.35	63.00	494.05	29.06%	282.16	133.05	63.00	478.21	28.13%
1,800	1,554.5	63.0	326.05	145.85	63.00	534.90	29.72%	313.51	142.55	63.00	519.06	28.84%
1,900	1,649.5	63.0	357.40	155.35	63.00	575.75	30.30%	344.86	152.05	63.00	559.91	29.47%
2,000	1,744.5	63.0	388.75	164.85	63.00	616.60	30.83%	376.21	161.55	63.00	600.76	30.04%
2,100	1,839.5	63.0	420.10	174.35	63.00	657.45	31.31%	407.56	171.05	63.00	641.61	30.55%
2,200	1,934.5	63.0	453.80	183.85	63.00	700.65	31.85%	438.91	180.55	63.00	682.46	31.02%
2,300	2,029.5	63.0	491.80	193.35	63.00	748.15	32.53%	476.60	190.05	63.00	729.65	31.72%
2,400	2,124.5	63.0	529.80	202.85	63.00	795.65	33.15%	514.60	199.55	63.00	777.15	32.38%
2,500	2,219.5	63.0	567.80	212.35	63.00	843.15	33.73%	552.60	209.05	63.00	824.65	32.99%
2,600	2,314.5	63.0	605.80	221.85	63.00	890.65	34.26%	590.60	218.55	63.00	872.15	33.54%
2,700	2,409.5	63.0	643.80	231.35	63.00	938.15	34.75%	628.60	228.05	63.00	919.65	34.06%
2,800	2,504.5	63.0	681.80	240.85	63.00	985.65	35.20%	666.60	237.55	63.00	967.15	34.54%
2,900	2,599.5	63.0	719.80	250.35	63.00	1,033.15	35.63%	704.60	247.05	63.00	1,014.65	34.99%
3,000	2,694.5	63.0	757.80	259.85	63.00	1,080.65	36.02%	742.60	256.55	63.00	1,062.15	35.41%

\* 健康保険料の算定については、各市区町村によって異なるため、便宜上15%で算定している。(上限63万円)

65歳以上公的年金者実効負担率比較(社会保険料込)

