

復興特別所得税を含む源泉徴収税額の算定

■報酬額に消費税率、源泉税率を乗じて計算した方法
現行(源泉税率10%)

報酬額	消費税	合計	源泉	振込額(税込)
10,000	500	10,500	1,000	9,500
15,000	750	15,750	1,500	14,250
20,000	1,000	21,000	2,000	19,000
25,000	1,250	26,250	2,500	23,750
30,000	1,500	31,500	3,000	28,500
35,000	1,750	36,750	3,500	33,250
40,000	2,000	42,000	4,000	38,000
45,000	2,250	47,250	4,500	42,750
50,000	2,500	52,500	5,000	47,500
55,000	2,750	57,750	5,500	52,250
60,000	3,000	63,000	6,000	57,000
65,000	3,250	68,250	6,500	61,750
70,000	3,500	73,500	7,000	66,500
75,000	3,750	78,750	7,500	71,250
80,000	4,000	84,000	8,000	76,000
85,000	4,250	89,250	8,500	80,750
90,000	4,500	94,500	9,000	85,500
95,000	4,750	99,750	9,500	90,250
100,000	5,000	105,000	10,000	95,000

原則(H25.01から10.21%)

報酬額	消費税	合計	源泉	振込額(税込)
10,000	500	10,500	1,021	9,479
15,000	750	15,750	1,531	14,219
20,000	1,000	21,000	2,042	18,958
25,000	1,250	26,250	2,552	23,698
30,000	1,500	31,500	3,063	28,437
35,000	1,750	36,750	3,573	33,177
40,000	2,000	42,000	4,084	37,916
45,000	2,250	47,250	4,594	42,656
50,000	2,500	52,500	5,105	47,395
55,000	2,750	57,750	5,615	52,135
60,000	3,000	63,000	6,126	56,874
65,000	3,250	68,250	6,636	61,614
70,000	3,500	73,500	7,147	66,353
75,000	3,750	78,750	7,657	71,093
80,000	4,000	84,000	8,168	75,832
85,000	4,250	89,250	8,678	80,572
90,000	4,500	94,500	9,189	85,311
95,000	4,750	99,750	9,699	90,051
100,000	5,000	105,000	10,210	94,790

現在の振込額を変更しない場合(H25.01から10.21%)

報酬額	消費税	合計	源泉	振込額(税込)
10,076	504	10,580	1,080	9,500
15,114	756	15,870	1,620	14,250
20,152	1,008	21,160	2,160	19,000
25,190	1,260	26,450	2,700	23,750
30,229	1,511	31,740	3,240	28,500
35,267	1,763	37,030	3,780	33,250
40,305	2,015	42,320	4,320	38,000
45,344	2,267	47,611	4,861	42,750
50,382	2,519	52,901	5,401	47,500
55,420	2,771	58,191	5,941	52,250
60,458	3,023	63,481	6,481	57,000
65,496	3,275	68,771	7,021	61,750
70,534	3,527	74,061	7,561	66,500
75,572	3,779	79,351	8,101	71,250
80,610	4,031	84,641	8,641	76,000
85,650	4,282	89,932	9,182	80,750
90,688	4,534	95,222	9,722	85,500
95,726	4,786	100,512	10,262	90,250
100,764	5,038	105,802	10,802	95,000

■報酬額+消費税額に源泉税率を乗じて計算した方法
現行(源泉税率10%)

報酬額	消費税	合計	源泉	振込額(税込)
10,582	529	11,111	1,111	10,000
21,164	1,058	22,222	2,222	20,000
31,746	1,587	33,333	3,333	30,000
42,328	2,116	44,444	4,444	40,000
52,910	2,645	55,555	5,555	50,000
63,491	3,175	66,666	6,666	60,000
74,073	3,704	77,777	7,777	70,000
84,655	4,233	88,888	8,888	80,000
95,237	4,762	99,999	9,999	90,000
105,820	5,291	111,111	11,111	100,000

現在の振込額を変更しない場合(H25.01から10.21%)

報酬額	消費税	合計	源泉	振込額(税込)
10,607	530	11,137	1,137	10,000
21,213	1,061	22,274	2,274	20,000
31,820	1,591	33,411	3,411	30,000
42,427	2,121	44,548	4,548	40,000
53,033	2,652	55,685	5,685	50,000
63,640	3,182	66,822	6,822	60,000
74,247	3,712	77,959	7,959	70,000
84,853	4,243	89,096	9,096	80,000
95,460	4,773	100,233	10,233	90,000
106,067	5,303	111,370	11,370	100,000