

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
～3,999		0	0	0
4,000	5,999	100	0	100
6,000	7,999	100	100	200
8,000	9,999	200	100	300
10,000	13,999	300	200	500
14,000	15,999	400	200	600
16,000	17,999	400	300	700
18,000	19,999	500	300	800
20,000	23,999	600	400	1,000
24,000	25,999	700	400	1,100
26,000	27,999	700	500	1,200
28,000	29,999	800	500	1,300
30,000	33,999	900	600	1,500
34,000	35,999	1,000	600	1,600
36,000	37,999	1,000	700	1,700
38,000	39,999	1,100	700	1,800
40,000	43,999	1,200	800	2,000
44,000	45,999	1,300	800	2,100
46,000	47,999	1,300	900	2,200
48,000	49,999	1,400	900	2,300
50,000	53,999	1,500	1,000	2,500
54,000	55,999	1,600	1,000	2,600
56,000	57,999	1,600	1,100	2,700
58,000	59,999	1,700	1,100	2,800
60,000	63,999	1,800	1,200	3,000
64,000	65,999	1,900	1,200	3,100
66,000	67,999	1,900	1,300	3,200
68,000	69,999	2,000	1,300	3,300
70,000	73,999	2,100	1,400	3,500
74,000	75,999	2,200	1,400	3,600
76,000	77,999	2,200	1,500	3,700
78,000	79,999	2,300	1,500	3,800
80,000	83,999	2,400	1,600	4,000
84,000	85,999	2,500	1,600	4,100
86,000	87,999	2,500	1,700	4,200
88,000	89,999	2,600	1,700	4,300
90,000	93,999	2,700	1,800	4,500
94,000	95,999	2,800	1,800	4,600
96,000	97,999	2,800	1,900	4,700
98,000	99,999	2,900	1,900	4,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
100,000	103,999	3,000	2,000	5,000
104,000	105,999	3,100	2,000	5,100
106,000	107,999	3,100	2,100	5,200
108,000	109,999	3,200	2,100	5,300
110,000	113,999	3,300	2,200	5,500
114,000	115,999	3,400	2,200	5,600
116,000	117,999	3,400	2,300	5,700
118,000	119,999	3,500	2,300	5,800
120,000	123,999	3,600	2,400	6,000
124,000	125,999	3,700	2,400	6,100
126,000	127,999	3,700	2,500	6,200
128,000	129,999	3,800	2,500	6,300
130,000	133,999	3,900	2,600	6,500
134,000	135,999	4,000	2,600	6,600
136,000	137,999	4,000	2,700	6,700
138,000	139,999	4,100	2,700	6,800
140,000	143,999	4,200	2,800	7,000
144,000	145,999	4,300	2,800	7,100
146,000	147,999	4,300	2,900	7,200
148,000	149,999	4,400	2,900	7,300
150,000	153,999	4,500	3,000	7,500
154,000	155,999	4,600	3,000	7,600
156,000	157,999	4,600	3,100	7,700
158,000	159,999	4,700	3,100	7,800
160,000	163,999	4,800	3,200	8,000
164,000	165,999	4,900	3,200	8,100
166,000	167,999	4,900	3,300	8,200
168,000	169,999	5,000	3,300	8,300
170,000	173,999	5,100	3,400	8,500
174,000	175,999	5,200	3,400	8,600
176,000	177,999	5,200	3,500	8,700
178,000	179,999	5,300	3,500	8,800
180,000	183,999	5,400	3,600	9,000
184,000	185,999	5,500	3,600	9,100
186,000	187,999	5,500	3,700	9,200
188,000	189,999	5,600	3,700	9,300
190,000	193,999	5,700	3,800	9,500
194,000	195,999	5,800	3,800	9,600
196,000	197,999	5,800	3,900	9,700
198,000	199,999	5,900	3,900	9,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
200,000	203,999	6,000	4,000	10,000
204,000	205,999	6,100	4,000	10,100
206,000	207,999	6,100	4,100	10,200
208,000	209,999	6,200	4,100	10,300
210,000	213,999	6,300	4,200	10,500
214,000	215,999	6,400	4,200	10,600
216,000	217,999	6,400	4,300	10,700
218,000	219,999	6,500	4,300	10,800
220,000	223,999	6,600	4,400	11,000
224,000	225,999	6,700	4,400	11,100
226,000	227,999	6,700	4,500	11,200
228,000	229,999	6,800	4,500	11,300
230,000	233,999	6,900	4,600	11,500
234,000	235,999	7,000	4,600	11,600
236,000	237,999	7,000	4,700	11,700
238,000	239,999	7,100	4,700	11,800
240,000	243,999	7,200	4,800	12,000
244,000	245,999	7,300	4,800	12,100
246,000	247,999	7,300	4,900	12,200
248,000	249,999	7,400	4,900	12,300
250,000	253,999	7,500	5,000	12,500
254,000	255,999	7,600	5,000	12,600
256,000	257,999	7,600	5,100	12,700
258,000	259,999	7,700	5,100	12,800
260,000	263,999	7,800	5,200	13,000
264,000	265,999	7,900	5,200	13,100
266,000	267,999	7,900	5,300	13,200
268,000	269,999	8,000	5,300	13,300
270,000	273,999	8,100	5,400	13,500
274,000	275,999	8,200	5,400	13,600
276,000	277,999	8,200	5,500	13,700
278,000	279,999	8,300	5,500	13,800
280,000	283,999	8,400	5,600	14,000
284,000	285,999	8,500	5,600	14,100
286,000	287,999	8,500	5,700	14,200
288,000	289,999	8,600	5,700	14,300
290,000	293,999	8,700	5,800	14,500
294,000	295,999	8,800	5,800	14,600
296,000	297,999	8,800	5,900	14,700
298,000	299,999	8,900	5,900	14,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
300,000	303,999	9,000	6,000	15,000
304,000	305,999	9,100	6,000	15,100
306,000	307,999	9,100	6,100	15,200
308,000	309,999	9,200	6,100	15,300
310,000	313,999	9,300	6,200	15,500
314,000	315,999	9,400	6,200	15,600
316,000	317,999	9,400	6,300	15,700
318,000	319,999	9,500	6,300	15,800
320,000	323,999	9,600	6,400	16,000
324,000	325,999	9,700	6,400	16,100
326,000	327,999	9,700	6,500	16,200
328,000	329,999	9,800	6,500	16,300
330,000	333,999	9,900	6,600	16,500
334,000	335,999	10,000	6,600	16,600
336,000	337,999	10,000	6,700	16,700
338,000	339,999	10,100	6,700	16,800
340,000	343,999	10,200	6,800	17,000
344,000	345,999	10,300	6,800	17,100
346,000	347,999	10,300	6,900	17,200
348,000	349,999	10,400	6,900	17,300
350,000	353,999	10,500	7,000	17,500
354,000	355,999	10,600	7,000	17,600
356,000	357,999	10,600	7,100	17,700
358,000	359,999	10,700	7,100	17,800
360,000	363,999	10,800	7,200	18,000
364,000	365,999	10,900	7,200	18,100
366,000	367,999	10,900	7,300	18,200
368,000	369,999	11,000	7,300	18,300
370,000	373,999	11,100	7,400	18,500
374,000	375,999	11,200	7,400	18,600
376,000	377,999	11,200	7,500	18,700
378,000	379,999	11,300	7,500	18,800
380,000	383,999	11,400	7,600	19,000
384,000	385,999	11,500	7,600	19,100
386,000	387,999	11,500	7,700	19,200
388,000	389,999	11,600	7,700	19,300
390,000	393,999	11,700	7,800	19,500
394,000	395,999	11,800	7,800	19,600
396,000	397,999	11,800	7,900	19,700
398,000	399,999	11,900	7,900	19,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
400,000	403,999	12,000	8,000	20,000
404,000	405,999	12,100	8,000	20,100
406,000	407,999	12,100	8,100	20,200
408,000	409,999	12,200	8,100	20,300
410,000	413,999	12,300	8,200	20,500
414,000	415,999	12,400	8,200	20,600
416,000	417,999	12,400	8,300	20,700
418,000	419,999	12,500	8,300	20,800
420,000	423,999	12,600	8,400	21,000
424,000	425,999	12,700	8,400	21,100
426,000	427,999	12,700	8,500	21,200
428,000	429,999	12,800	8,500	21,300
430,000	433,999	12,900	8,600	21,500
434,000	435,999	13,000	8,600	21,600
436,000	437,999	13,000	8,700	21,700
438,000	439,999	13,100	8,700	21,800
440,000	443,999	13,200	8,800	22,000
444,000	445,999	13,300	8,800	22,100
446,000	447,999	13,300	8,900	22,200
448,000	449,999	13,400	8,900	22,300
450,000	453,999	13,500	9,000	22,500
454,000	455,999	13,600	9,000	22,600
456,000	457,999	13,600	9,100	22,700
458,000	459,999	13,700	9,100	22,800
460,000	463,999	13,800	9,200	23,000
464,000	465,999	13,900	9,200	23,100
466,000	467,999	13,900	9,300	23,200
468,000	469,999	14,000	9,300	23,300
470,000	473,999	14,100	9,400	23,500
474,000	475,999	14,200	9,400	23,600
476,000	477,999	14,200	9,500	23,700
478,000	479,999	14,300	9,500	23,800
480,000	483,999	14,400	9,600	24,000
484,000	485,999	14,500	9,600	24,100
486,000	487,999	14,500	9,700	24,200
488,000	489,999	14,600	9,700	24,300
490,000	493,999	14,700	9,800	24,500
494,000	495,999	14,800	9,800	24,600
496,000	497,999	14,800	9,900	24,700
498,000	499,999	14,900	9,900	24,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
500,000	503,999	15,000	10,000	25,000
504,000	505,999	15,100	10,000	25,100
506,000	507,999	15,100	10,100	25,200
508,000	509,999	15,200	10,100	25,300
510,000	513,999	15,300	10,200	25,500
514,000	515,999	15,400	10,200	25,600
516,000	517,999	15,400	10,300	25,700
518,000	519,999	15,500	10,300	25,800
520,000	523,999	15,600	10,400	26,000
524,000	525,999	15,700	10,400	26,100
526,000	527,999	15,700	10,500	26,200
528,000	529,999	15,800	10,500	26,300
530,000	533,999	15,900	10,600	26,500
534,000	535,999	16,000	10,600	26,600
536,000	537,999	16,000	10,700	26,700
538,000	539,999	16,100	10,700	26,800
540,000	543,999	16,200	10,800	27,000
544,000	545,999	16,300	10,800	27,100
546,000	547,999	16,300	10,900	27,200
548,000	549,999	16,400	10,900	27,300
550,000	553,999	16,500	11,000	27,500
554,000	555,999	16,600	11,000	27,600
556,000	557,999	16,600	11,100	27,700
558,000	559,999	16,700	11,100	27,800
560,000	563,999	16,800	11,200	28,000
564,000	565,999	16,900	11,200	28,100
566,000	567,999	16,900	11,300	28,200
568,000	569,999	17,000	11,300	28,300
570,000	573,999	17,100	11,400	28,500
574,000	575,999	17,200	11,400	28,600
576,000	577,999	17,200	11,500	28,700
578,000	579,999	17,300	11,500	28,800
580,000	583,999	17,400	11,600	29,000
584,000	585,999	17,500	11,600	29,100
586,000	587,999	17,500	11,700	29,200
588,000	589,999	17,600	11,700	29,300
590,000	593,999	17,700	11,800	29,500
594,000	595,999	17,800	11,800	29,600
596,000	597,999	17,800	11,900	29,700
598,000	599,999	17,900	11,900	29,800

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退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
600,000	603,999	18,000	12,000	30,000
604,000	605,999	18,100	12,000	30,100
606,000	607,999	18,100	12,100	30,200
608,000	609,999	18,200	12,100	30,300
610,000	613,999	18,300	12,200	30,500
614,000	615,999	18,400	12,200	30,600
616,000	617,999	18,400	12,300	30,700
618,000	619,999	18,500	12,300	30,800
620,000	623,999	18,600	12,400	31,000
624,000	625,999	18,700	12,400	31,100
626,000	627,999	18,700	12,500	31,200
628,000	629,999	18,800	12,500	31,300
630,000	633,999	18,900	12,600	31,500
634,000	635,999	19,000	12,600	31,600
636,000	637,999	19,000	12,700	31,700
638,000	639,999	19,100	12,700	31,800
640,000	643,999	19,200	12,800	32,000
644,000	645,999	19,300	12,800	32,100
646,000	647,999	19,300	12,900	32,200
648,000	649,999	19,400	12,900	32,300
650,000	653,999	19,500	13,000	32,500
654,000	655,999	19,600	13,000	32,600
656,000	657,999	19,600	13,100	32,700
658,000	659,999	19,700	13,100	32,800
660,000	663,999	19,800	13,200	33,000
664,000	665,999	19,900	13,200	33,100
666,000	667,999	19,900	13,300	33,200
668,000	669,999	20,000	13,300	33,300
670,000	673,999	20,100	13,400	33,500
674,000	675,999	20,200	13,400	33,600
676,000	677,999	20,200	13,500	33,700
678,000	679,999	20,300	13,500	33,800
680,000	683,999	20,400	13,600	34,000
684,000	685,999	20,500	13,600	34,100
686,000	687,999	20,500	13,700	34,200
688,000	689,999	20,600	13,700	34,300
690,000	693,999	20,700	13,800	34,500
694,000	695,999	20,800	13,800	34,600
696,000	697,999	20,800	13,900	34,700
698,000	699,999	20,900	13,900	34,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
700,000	703,999	21,000	14,000	35,000
704,000	705,999	21,100	14,000	35,100
706,000	707,999	21,100	14,100	35,200
708,000	709,999	21,200	14,100	35,300
710,000	713,999	21,300	14,200	35,500
714,000	715,999	21,400	14,200	35,600
716,000	717,999	21,400	14,300	35,700
718,000	719,999	21,500	14,300	35,800
720,000	723,999	21,600	14,400	36,000
724,000	725,999	21,700	14,400	36,100
726,000	727,999	21,700	14,500	36,200
728,000	729,999	21,800	14,500	36,300
730,000	733,999	21,900	14,600	36,500
734,000	735,999	22,000	14,600	36,600
736,000	737,999	22,000	14,700	36,700
738,000	739,999	22,100	14,700	36,800
740,000	743,999	22,200	14,800	37,000
744,000	745,999	22,300	14,800	37,100
746,000	747,999	22,300	14,900	37,200
748,000	749,999	22,400	14,900	37,300
750,000	753,999	22,500	15,000	37,500
754,000	755,999	22,600	15,000	37,600
756,000	757,999	22,600	15,100	37,700
758,000	759,999	22,700	15,100	37,800
760,000	763,999	22,800	15,200	38,000
764,000	765,999	22,900	15,200	38,100
766,000	767,999	22,900	15,300	38,200
768,000	769,999	23,000	15,300	38,300
770,000	773,999	23,100	15,400	38,500
774,000	775,999	23,200	15,400	38,600
776,000	777,999	23,200	15,500	38,700
778,000	779,999	23,300	15,500	38,800
780,000	783,999	23,400	15,600	39,000
784,000	785,999	23,500	15,600	39,100
786,000	787,999	23,500	15,700	39,200
788,000	789,999	23,600	15,700	39,300
790,000	793,999	23,700	15,800	39,500
794,000	795,999	23,800	15,800	39,600
796,000	797,999	23,800	15,900	39,700
798,000	799,999	23,900	15,900	39,800

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退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
800,000	803,999	24,000	16,000	40,000
804,000	805,999	24,100	16,000	40,100
806,000	807,999	24,100	16,100	40,200
808,000	809,999	24,200	16,100	40,300
810,000	813,999	24,300	16,200	40,500
814,000	815,999	24,400	16,200	40,600
816,000	817,999	24,400	16,300	40,700
818,000	819,999	24,500	16,300	40,800
820,000	823,999	24,600	16,400	41,000
824,000	825,999	24,700	16,400	41,100
826,000	827,999	24,700	16,500	41,200
828,000	829,999	24,800	16,500	41,300
830,000	833,999	24,900	16,600	41,500
834,000	835,999	25,000	16,600	41,600
836,000	837,999	25,000	16,700	41,700
838,000	839,999	25,100	16,700	41,800
840,000	843,999	25,200	16,800	42,000
844,000	845,999	25,300	16,800	42,100
846,000	847,999	25,300	16,900	42,200
848,000	849,999	25,400	16,900	42,300
850,000	853,999	25,500	17,000	42,500
854,000	855,999	25,600	17,000	42,600
856,000	857,999	25,600	17,100	42,700
858,000	859,999	25,700	17,100	42,800
860,000	863,999	25,800	17,200	43,000
864,000	865,999	25,900	17,200	43,100
866,000	867,999	25,900	17,300	43,200
868,000	869,999	26,000	17,300	43,300
870,000	873,999	26,100	17,400	43,500
874,000	875,999	26,200	17,400	43,600
876,000	877,999	26,200	17,500	43,700
878,000	879,999	26,300	17,500	43,800
880,000	883,999	26,400	17,600	44,000
884,000	885,999	26,500	17,600	44,100
886,000	887,999	26,500	17,700	44,200
888,000	889,999	26,600	17,700	44,300
890,000	893,999	26,700	17,800	44,500
894,000	895,999	26,800	17,800	44,600
896,000	897,999	26,800	17,900	44,700
898,000	899,999	26,900	17,900	44,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
900,000	903,999	27,000	18,000	45,000
904,000	905,999	27,100	18,000	45,100
906,000	907,999	27,100	18,100	45,200
908,000	909,999	27,200	18,100	45,300
910,000	913,999	27,300	18,200	45,500
914,000	915,999	27,400	18,200	45,600
916,000	917,999	27,400	18,300	45,700
918,000	919,999	27,500	18,300	45,800
920,000	923,999	27,600	18,400	46,000
924,000	925,999	27,700	18,400	46,100
926,000	927,999	27,700	18,500	46,200
928,000	929,999	27,800	18,500	46,300
930,000	933,999	27,900	18,600	46,500
934,000	935,999	28,000	18,600	46,600
936,000	937,999	28,000	18,700	46,700
938,000	939,999	28,100	18,700	46,800
940,000	943,999	28,200	18,800	47,000
944,000	945,999	28,300	18,800	47,100
946,000	947,999	28,300	18,900	47,200
948,000	949,999	28,400	18,900	47,300
950,000	953,999	28,500	19,000	47,500
954,000	955,999	28,600	19,000	47,600
956,000	957,999	28,600	19,100	47,700
958,000	959,999	28,700	19,100	47,800
960,000	963,999	28,800	19,200	48,000
964,000	965,999	28,900	19,200	48,100
966,000	967,999	28,900	19,300	48,200
968,000	969,999	29,000	19,300	48,300
970,000	973,999	29,100	19,400	48,500
974,000	975,999	29,200	19,400	48,600
976,000	977,999	29,200	19,500	48,700
978,000	979,999	29,300	19,500	48,800
980,000	983,999	29,400	19,600	49,000
984,000	985,999	29,500	19,600	49,100
986,000	987,999	29,500	19,700	49,200
988,000	989,999	29,600	19,700	49,300
990,000	993,999	29,700	19,800	49,500
994,000	995,999	29,800	19,800	49,600
996,000	997,999	29,800	19,900	49,700
998,000	999,999	29,900	19,900	49,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
1,000,000	1,003,999	30,000	20,000	50,000
1,004,000	1,005,999	30,100	20,000	50,100
1,006,000	1,007,999	30,100	20,100	50,200
1,008,000	1,009,999	30,200	20,100	50,300
1,010,000	1,013,999	30,300	20,200	50,500
1,014,000	1,015,999	30,400	20,200	50,600
1,016,000	1,017,999	30,400	20,300	50,700
1,018,000	1,019,999	30,500	20,300	50,800
1,020,000	1,023,999	30,600	20,400	51,000
1,024,000	1,025,999	30,700	20,400	51,100
1,026,000	1,027,999	30,700	20,500	51,200
1,028,000	1,029,999	30,800	20,500	51,300
1,030,000	1,033,999	30,900	20,600	51,500
1,034,000	1,035,999	31,000	20,600	51,600
1,036,000	1,037,999	31,000	20,700	51,700
1,038,000	1,039,999	31,100	20,700	51,800
1,040,000	1,043,999	31,200	20,800	52,000
1,044,000	1,045,999	31,300	20,800	52,100
1,046,000	1,047,999	31,300	20,900	52,200
1,048,000	1,049,999	31,400	20,900	52,300
1,050,000	1,053,999	31,500	21,000	52,500
1,054,000	1,055,999	31,600	21,000	52,600
1,056,000	1,057,999	31,600	21,100	52,700
1,058,000	1,059,999	31,700	21,100	52,800
1,060,000	1,063,999	31,800	21,200	53,000
1,064,000	1,065,999	31,900	21,200	53,100
1,066,000	1,067,999	31,900	21,300	53,200
1,068,000	1,069,999	32,000	21,300	53,300
1,070,000	1,073,999	32,100	21,400	53,500
1,074,000	1,075,999	32,200	21,400	53,600
1,076,000	1,077,999	32,200	21,500	53,700
1,078,000	1,079,999	32,300	21,500	53,800
1,080,000	1,083,999	32,400	21,600	54,000
1,084,000	1,085,999	32,500	21,600	54,100
1,086,000	1,087,999	32,500	21,700	54,200
1,088,000	1,089,999	32,600	21,700	54,300
1,090,000	1,093,999	32,700	21,800	54,500
1,094,000	1,095,999	32,800	21,800	54,600
1,096,000	1,097,999	32,800	21,900	54,700
1,098,000	1,099,999	32,900	21,900	54,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
1,100,000	1,103,999	33,000	22,000	55,000
1,104,000	1,105,999	33,100	22,000	55,100
1,106,000	1,107,999	33,100	22,100	55,200
1,108,000	1,109,999	33,200	22,100	55,300
1,110,000	1,113,999	33,300	22,200	55,500
1,114,000	1,115,999	33,400	22,200	55,600
1,116,000	1,117,999	33,400	22,300	55,700
1,118,000	1,119,999	33,500	22,300	55,800
1,120,000	1,123,999	33,600	22,400	56,000
1,124,000	1,125,999	33,700	22,400	56,100
1,126,000	1,127,999	33,700	22,500	56,200
1,128,000	1,129,999	33,800	22,500	56,300
1,130,000	1,133,999	33,900	22,600	56,500
1,134,000	1,135,999	34,000	22,600	56,600
1,136,000	1,137,999	34,000	22,700	56,700
1,138,000	1,139,999	34,100	22,700	56,800
1,140,000	1,143,999	34,200	22,800	57,000
1,144,000	1,145,999	34,300	22,800	57,100
1,146,000	1,147,999	34,300	22,900	57,200
1,148,000	1,149,999	34,400	22,900	57,300
1,150,000	1,153,999	34,500	23,000	57,500
1,154,000	1,155,999	34,600	23,000	57,600
1,156,000	1,157,999	34,600	23,100	57,700
1,158,000	1,159,999	34,700	23,100	57,800
1,160,000	1,163,999	34,800	23,200	58,000
1,164,000	1,165,999	34,900	23,200	58,100
1,166,000	1,167,999	34,900	23,300	58,200
1,168,000	1,169,999	35,000	23,300	58,300
1,170,000	1,173,999	35,100	23,400	58,500
1,174,000	1,175,999	35,200	23,400	58,600
1,176,000	1,177,999	35,200	23,500	58,700
1,178,000	1,179,999	35,300	23,500	58,800
1,180,000	1,183,999	35,400	23,600	59,000
1,184,000	1,185,999	35,500	23,600	59,100
1,186,000	1,187,999	35,500	23,700	59,200
1,188,000	1,189,999	35,600	23,700	59,300
1,190,000	1,193,999	35,700	23,800	59,500
1,194,000	1,195,999	35,800	23,800	59,600
1,196,000	1,197,999	35,800	23,900	59,700
1,198,000	1,199,999	35,900	23,900	59,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
1, 200, 000	1, 203, 999	36, 000	24, 000	60, 000
1, 204, 000	1, 205, 999	36, 100	24, 000	60, 100
1, 206, 000	1, 207, 999	36, 100	24, 100	60, 200
1, 208, 000	1, 209, 999	36, 200	24, 100	60, 300
1, 210, 000	1, 213, 999	36, 300	24, 200	60, 500
1, 214, 000	1, 215, 999	36, 400	24, 200	60, 600
1, 216, 000	1, 217, 999	36, 400	24, 300	60, 700
1, 218, 000	1, 219, 999	36, 500	24, 300	60, 800
1, 220, 000	1, 223, 999	36, 600	24, 400	61, 000
1, 224, 000	1, 225, 999	36, 700	24, 400	61, 100
1, 226, 000	1, 227, 999	36, 700	24, 500	61, 200
1, 228, 000	1, 229, 999	36, 800	24, 500	61, 300
1, 230, 000	1, 233, 999	36, 900	24, 600	61, 500
1, 234, 000	1, 235, 999	37, 000	24, 600	61, 600
1, 236, 000	1, 237, 999	37, 000	24, 700	61, 700
1, 238, 000	1, 239, 999	37, 100	24, 700	61, 800
1, 240, 000	1, 243, 999	37, 200	24, 800	62, 000
1, 244, 000	1, 245, 999	37, 300	24, 800	62, 100
1, 246, 000	1, 247, 999	37, 300	24, 900	62, 200
1, 248, 000	1, 249, 999	37, 400	24, 900	62, 300
1, 250, 000	1, 253, 999	37, 500	25, 000	62, 500
1, 254, 000	1, 255, 999	37, 600	25, 000	62, 600
1, 256, 000	1, 257, 999	37, 600	25, 100	62, 700
1, 258, 000	1, 259, 999	37, 700	25, 100	62, 800
1, 260, 000	1, 263, 999	37, 800	25, 200	63, 000
1, 264, 000	1, 265, 999	37, 900	25, 200	63, 100
1, 266, 000	1, 267, 999	37, 900	25, 300	63, 200
1, 268, 000	1, 269, 999	38, 000	25, 300	63, 300
1, 270, 000	1, 273, 999	38, 100	25, 400	63, 500
1, 274, 000	1, 275, 999	38, 200	25, 400	63, 600
1, 276, 000	1, 277, 999	38, 200	25, 500	63, 700
1, 278, 000	1, 279, 999	38, 300	25, 500	63, 800
1, 280, 000	1, 283, 999	38, 400	25, 600	64, 000
1, 284, 000	1, 285, 999	38, 500	25, 600	64, 100
1, 286, 000	1, 287, 999	38, 500	25, 700	64, 200
1, 288, 000	1, 289, 999	38, 600	25, 700	64, 300
1, 290, 000	1, 293, 999	38, 700	25, 800	64, 500
1, 294, 000	1, 295, 999	38, 800	25, 800	64, 600
1, 296, 000	1, 297, 999	38, 800	25, 900	64, 700
1, 298, 000	1, 299, 999	38, 900	25, 900	64, 800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
1, 300, 000	1, 303, 999	39, 000	26, 000	65, 000
1, 304, 000	1, 305, 999	39, 100	26, 000	65, 100
1, 306, 000	1, 307, 999	39, 100	26, 100	65, 200
1, 308, 000	1, 309, 999	39, 200	26, 100	65, 300
1, 310, 000	1, 313, 999	39, 300	26, 200	65, 500
1, 314, 000	1, 315, 999	39, 400	26, 200	65, 600
1, 316, 000	1, 317, 999	39, 400	26, 300	65, 700
1, 318, 000	1, 319, 999	39, 500	26, 300	65, 800
1, 320, 000	1, 323, 999	39, 600	26, 400	66, 000
1, 324, 000	1, 325, 999	39, 700	26, 400	66, 100
1, 326, 000	1, 327, 999	39, 700	26, 500	66, 200
1, 328, 000	1, 329, 999	39, 800	26, 500	66, 300
1, 330, 000	1, 333, 999	39, 900	26, 600	66, 500
1, 334, 000	1, 335, 999	40, 000	26, 600	66, 600
1, 336, 000	1, 337, 999	40, 000	26, 700	66, 700
1, 338, 000	1, 339, 999	40, 100	26, 700	66, 800
1, 340, 000	1, 343, 999	40, 200	26, 800	67, 000
1, 344, 000	1, 345, 999	40, 300	26, 800	67, 100
1, 346, 000	1, 347, 999	40, 300	26, 900	67, 200
1, 348, 000	1, 349, 999	40, 400	26, 900	67, 300
1, 350, 000	1, 353, 999	40, 500	27, 000	67, 500
1, 354, 000	1, 355, 999	40, 600	27, 000	67, 600
1, 356, 000	1, 357, 999	40, 600	27, 100	67, 700
1, 358, 000	1, 359, 999	40, 700	27, 100	67, 800
1, 360, 000	1, 363, 999	40, 800	27, 200	68, 000
1, 364, 000	1, 365, 999	40, 900	27, 200	68, 100
1, 366, 000	1, 367, 999	40, 900	27, 300	68, 200
1, 368, 000	1, 369, 999	41, 000	27, 300	68, 300
1, 370, 000	1, 373, 999	41, 100	27, 400	68, 500
1, 374, 000	1, 375, 999	41, 200	27, 400	68, 600
1, 376, 000	1, 377, 999	41, 200	27, 500	68, 700
1, 378, 000	1, 379, 999	41, 300	27, 500	68, 800
1, 380, 000	1, 383, 999	41, 400	27, 600	69, 000
1, 384, 000	1, 385, 999	41, 500	27, 600	69, 100
1, 386, 000	1, 387, 999	41, 500	27, 700	69, 200
1, 388, 000	1, 389, 999	41, 600	27, 700	69, 300
1, 390, 000	1, 393, 999	41, 700	27, 800	69, 500
1, 394, 000	1, 395, 999	41, 800	27, 800	69, 600
1, 396, 000	1, 397, 999	41, 800	27, 900	69, 700
1, 398, 000	1, 399, 999	41, 900	27, 900	69, 800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
1,400,000	1,403,999	42,000	28,000	70,000
1,404,000	1,405,999	42,100	28,000	70,100
1,406,000	1,407,999	42,100	28,100	70,200
1,408,000	1,409,999	42,200	28,100	70,300
1,410,000	1,413,999	42,300	28,200	70,500
1,414,000	1,415,999	42,400	28,200	70,600
1,416,000	1,417,999	42,400	28,300	70,700
1,418,000	1,419,999	42,500	28,300	70,800
1,420,000	1,423,999	42,600	28,400	71,000
1,424,000	1,425,999	42,700	28,400	71,100
1,426,000	1,427,999	42,700	28,500	71,200
1,428,000	1,429,999	42,800	28,500	71,300
1,430,000	1,433,999	42,900	28,600	71,500
1,434,000	1,435,999	43,000	28,600	71,600
1,436,000	1,437,999	43,000	28,700	71,700
1,438,000	1,439,999	43,100	28,700	71,800
1,440,000	1,443,999	43,200	28,800	72,000
1,444,000	1,445,999	43,300	28,800	72,100
1,446,000	1,447,999	43,300	28,900	72,200
1,448,000	1,449,999	43,400	28,900	72,300
1,450,000	1,453,999	43,500	29,000	72,500
1,454,000	1,455,999	43,600	29,000	72,600
1,456,000	1,457,999	43,600	29,100	72,700
1,458,000	1,459,999	43,700	29,100	72,800
1,460,000	1,463,999	43,800	29,200	73,000
1,464,000	1,465,999	43,900	29,200	73,100
1,466,000	1,467,999	43,900	29,300	73,200
1,468,000	1,469,999	44,000	29,300	73,300
1,470,000	1,473,999	44,100	29,400	73,500
1,474,000	1,475,999	44,200	29,400	73,600
1,476,000	1,477,999	44,200	29,500	73,700
1,478,000	1,479,999	44,300	29,500	73,800
1,480,000	1,483,999	44,400	29,600	74,000
1,484,000	1,485,999	44,500	29,600	74,100
1,486,000	1,487,999	44,500	29,700	74,200
1,488,000	1,489,999	44,600	29,700	74,300
1,490,000	1,493,999	44,700	29,800	74,500
1,494,000	1,495,999	44,800	29,800	74,600
1,496,000	1,497,999	44,800	29,900	74,700
1,498,000	1,499,999	44,900	29,900	74,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
1,500,000	1,503,999	45,000	30,000	75,000
1,504,000	1,505,999	45,100	30,000	75,100
1,506,000	1,507,999	45,100	30,100	75,200
1,508,000	1,509,999	45,200	30,100	75,300
1,510,000	1,513,999	45,300	30,200	75,500
1,514,000	1,515,999	45,400	30,200	75,600
1,516,000	1,517,999	45,400	30,300	75,700
1,518,000	1,519,999	45,500	30,300	75,800
1,520,000	1,523,999	45,600	30,400	76,000
1,524,000	1,525,999	45,700	30,400	76,100
1,526,000	1,527,999	45,700	30,500	76,200
1,528,000	1,529,999	45,800	30,500	76,300
1,530,000	1,533,999	45,900	30,600	76,500
1,534,000	1,535,999	46,000	30,600	76,600
1,536,000	1,537,999	46,000	30,700	76,700
1,538,000	1,539,999	46,100	30,700	76,800
1,540,000	1,543,999	46,200	30,800	77,000
1,544,000	1,545,999	46,300	30,800	77,100
1,546,000	1,547,999	46,300	30,900	77,200
1,548,000	1,549,999	46,400	30,900	77,300
1,550,000	1,553,999	46,500	31,000	77,500
1,554,000	1,555,999	46,600	31,000	77,600
1,556,000	1,557,999	46,600	31,100	77,700
1,558,000	1,559,999	46,700	31,100	77,800
1,560,000	1,563,999	46,800	31,200	78,000
1,564,000	1,565,999	46,900	31,200	78,100
1,566,000	1,567,999	46,900	31,300	78,200
1,568,000	1,569,999	47,000	31,300	78,300
1,570,000	1,573,999	47,100	31,400	78,500
1,574,000	1,575,999	47,200	31,400	78,600
1,576,000	1,577,999	47,200	31,500	78,700
1,578,000	1,579,999	47,300	31,500	78,800
1,580,000	1,583,999	47,400	31,600	79,000
1,584,000	1,585,999	47,500	31,600	79,100
1,586,000	1,587,999	47,500	31,700	79,200
1,588,000	1,589,999	47,600	31,700	79,300
1,590,000	1,593,999	47,700	31,800	79,500
1,594,000	1,595,999	47,800	31,800	79,600
1,596,000	1,597,999	47,800	31,900	79,700
1,598,000	1,599,999	47,900	31,900	79,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
1,600,000	1,603,999	48,000	32,000	80,000
1,604,000	1,605,999	48,100	32,000	80,100
1,606,000	1,607,999	48,100	32,100	80,200
1,608,000	1,609,999	48,200	32,100	80,300
1,610,000	1,613,999	48,300	32,200	80,500
1,614,000	1,615,999	48,400	32,200	80,600
1,616,000	1,617,999	48,400	32,300	80,700
1,618,000	1,619,999	48,500	32,300	80,800
1,620,000	1,623,999	48,600	32,400	81,000
1,624,000	1,625,999	48,700	32,400	81,100
1,626,000	1,627,999	48,700	32,500	81,200
1,628,000	1,629,999	48,800	32,500	81,300
1,630,000	1,633,999	48,900	32,600	81,500
1,634,000	1,635,999	49,000	32,600	81,600
1,636,000	1,637,999	49,000	32,700	81,700
1,638,000	1,639,999	49,100	32,700	81,800
1,640,000	1,643,999	49,200	32,800	82,000
1,644,000	1,645,999	49,300	32,800	82,100
1,646,000	1,647,999	49,300	32,900	82,200
1,648,000	1,649,999	49,400	32,900	82,300
1,650,000	1,653,999	49,500	33,000	82,500
1,654,000	1,655,999	49,600	33,000	82,600
1,656,000	1,657,999	49,600	33,100	82,700
1,658,000	1,659,999	49,700	33,100	82,800
1,660,000	1,663,999	49,800	33,200	83,000
1,664,000	1,665,999	49,900	33,200	83,100
1,666,000	1,667,999	49,900	33,300	83,200
1,668,000	1,669,999	50,000	33,300	83,300
1,670,000	1,673,999	50,100	33,400	83,500
1,674,000	1,675,999	50,200	33,400	83,600
1,676,000	1,677,999	50,200	33,500	83,700
1,678,000	1,679,999	50,300	33,500	83,800
1,680,000	1,683,999	50,400	33,600	84,000
1,684,000	1,685,999	50,500	33,600	84,100
1,686,000	1,687,999	50,500	33,700	84,200
1,688,000	1,689,999	50,600	33,700	84,300
1,690,000	1,693,999	50,700	33,800	84,500
1,694,000	1,695,999	50,800	33,800	84,600
1,696,000	1,697,999	50,800	33,900	84,700
1,698,000	1,699,999	50,900	33,900	84,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
1,700,000	1,703,999	51,000	34,000	85,000
1,704,000	1,705,999	51,100	34,000	85,100
1,706,000	1,707,999	51,100	34,100	85,200
1,708,000	1,709,999	51,200	34,100	85,300
1,710,000	1,713,999	51,300	34,200	85,500
1,714,000	1,715,999	51,400	34,200	85,600
1,716,000	1,717,999	51,400	34,300	85,700
1,718,000	1,719,999	51,500	34,300	85,800
1,720,000	1,723,999	51,600	34,400	86,000
1,724,000	1,725,999	51,700	34,400	86,100
1,726,000	1,727,999	51,700	34,500	86,200
1,728,000	1,729,999	51,800	34,500	86,300
1,730,000	1,733,999	51,900	34,600	86,500
1,734,000	1,735,999	52,000	34,600	86,600
1,736,000	1,737,999	52,000	34,700	86,700
1,738,000	1,739,999	52,100	34,700	86,800
1,740,000	1,743,999	52,200	34,800	87,000
1,744,000	1,745,999	52,300	34,800	87,100
1,746,000	1,747,999	52,300	34,900	87,200
1,748,000	1,749,999	52,400	34,900	87,300
1,750,000	1,753,999	52,500	35,000	87,500
1,754,000	1,755,999	52,600	35,000	87,600
1,756,000	1,757,999	52,600	35,100	87,700
1,758,000	1,759,999	52,700	35,100	87,800
1,760,000	1,763,999	52,800	35,200	88,000
1,764,000	1,765,999	52,900	35,200	88,100
1,766,000	1,767,999	52,900	35,300	88,200
1,768,000	1,769,999	53,000	35,300	88,300
1,770,000	1,773,999	53,100	35,400	88,500
1,774,000	1,775,999	53,200	35,400	88,600
1,776,000	1,777,999	53,200	35,500	88,700
1,778,000	1,779,999	53,300	35,500	88,800
1,780,000	1,783,999	53,400	35,600	89,000
1,784,000	1,785,999	53,500	35,600	89,100
1,786,000	1,787,999	53,500	35,700	89,200
1,788,000	1,789,999	53,600	35,700	89,300
1,790,000	1,793,999	53,700	35,800	89,500
1,794,000	1,795,999	53,800	35,800	89,600
1,796,000	1,797,999	53,800	35,900	89,700
1,798,000	1,799,999	53,900	35,900	89,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
1, 800, 000	1, 803, 999	54, 000	36, 000	90, 000
1, 804, 000	1, 805, 999	54, 100	36, 000	90, 100
1, 806, 000	1, 807, 999	54, 100	36, 100	90, 200
1, 808, 000	1, 809, 999	54, 200	36, 100	90, 300
1, 810, 000	1, 813, 999	54, 300	36, 200	90, 500
1, 814, 000	1, 815, 999	54, 400	36, 200	90, 600
1, 816, 000	1, 817, 999	54, 400	36, 300	90, 700
1, 818, 000	1, 819, 999	54, 500	36, 300	90, 800
1, 820, 000	1, 823, 999	54, 600	36, 400	91, 000
1, 824, 000	1, 825, 999	54, 700	36, 400	91, 100
1, 826, 000	1, 827, 999	54, 700	36, 500	91, 200
1, 828, 000	1, 829, 999	54, 800	36, 500	91, 300
1, 830, 000	1, 833, 999	54, 900	36, 600	91, 500
1, 834, 000	1, 835, 999	55, 000	36, 600	91, 600
1, 836, 000	1, 837, 999	55, 000	36, 700	91, 700
1, 838, 000	1, 839, 999	55, 100	36, 700	91, 800
1, 840, 000	1, 843, 999	55, 200	36, 800	92, 000
1, 844, 000	1, 845, 999	55, 300	36, 800	92, 100
1, 846, 000	1, 847, 999	55, 300	36, 900	92, 200
1, 848, 000	1, 849, 999	55, 400	36, 900	92, 300
1, 850, 000	1, 853, 999	55, 500	37, 000	92, 500
1, 854, 000	1, 855, 999	55, 600	37, 000	92, 600
1, 856, 000	1, 857, 999	55, 600	37, 100	92, 700
1, 858, 000	1, 859, 999	55, 700	37, 100	92, 800
1, 860, 000	1, 863, 999	55, 800	37, 200	93, 000
1, 864, 000	1, 865, 999	55, 900	37, 200	93, 100
1, 866, 000	1, 867, 999	55, 900	37, 300	93, 200
1, 868, 000	1, 869, 999	56, 000	37, 300	93, 300
1, 870, 000	1, 873, 999	56, 100	37, 400	93, 500
1, 874, 000	1, 875, 999	56, 200	37, 400	93, 600
1, 876, 000	1, 877, 999	56, 200	37, 500	93, 700
1, 878, 000	1, 879, 999	56, 300	37, 500	93, 800
1, 880, 000	1, 883, 999	56, 400	37, 600	94, 000
1, 884, 000	1, 885, 999	56, 500	37, 600	94, 100
1, 886, 000	1, 887, 999	56, 500	37, 700	94, 200
1, 888, 000	1, 889, 999	56, 600	37, 700	94, 300
1, 890, 000	1, 893, 999	56, 700	37, 800	94, 500
1, 894, 000	1, 895, 999	56, 800	37, 800	94, 600
1, 896, 000	1, 897, 999	56, 800	37, 900	94, 700
1, 898, 000	1, 899, 999	56, 900	37, 900	94, 800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
1, 900, 000	1, 903, 999	57, 000	38, 000	95, 000
1, 904, 000	1, 905, 999	57, 100	38, 000	95, 100
1, 906, 000	1, 907, 999	57, 100	38, 100	95, 200
1, 908, 000	1, 909, 999	57, 200	38, 100	95, 300
1, 910, 000	1, 913, 999	57, 300	38, 200	95, 500
1, 914, 000	1, 915, 999	57, 400	38, 200	95, 600
1, 916, 000	1, 917, 999	57, 400	38, 300	95, 700
1, 918, 000	1, 919, 999	57, 500	38, 300	95, 800
1, 920, 000	1, 923, 999	57, 600	38, 400	96, 000
1, 924, 000	1, 925, 999	57, 700	38, 400	96, 100
1, 926, 000	1, 927, 999	57, 700	38, 500	96, 200
1, 928, 000	1, 929, 999	57, 800	38, 500	96, 300
1, 930, 000	1, 933, 999	57, 900	38, 600	96, 500
1, 934, 000	1, 935, 999	58, 000	38, 600	96, 600
1, 936, 000	1, 937, 999	58, 000	38, 700	96, 700
1, 938, 000	1, 939, 999	58, 100	38, 700	96, 800
1, 940, 000	1, 943, 999	58, 200	38, 800	97, 000
1, 944, 000	1, 945, 999	58, 300	38, 800	97, 100
1, 946, 000	1, 947, 999	58, 300	38, 900	97, 200
1, 948, 000	1, 949, 999	58, 400	38, 900	97, 300
1, 950, 000	1, 953, 999	58, 500	39, 000	97, 500
1, 954, 000	1, 955, 999	58, 600	39, 000	97, 600
1, 956, 000	1, 957, 999	58, 600	39, 100	97, 700
1, 958, 000	1, 959, 999	58, 700	39, 100	97, 800
1, 960, 000	1, 963, 999	58, 800	39, 200	98, 000
1, 964, 000	1, 965, 999	58, 900	39, 200	98, 100
1, 966, 000	1, 967, 999	58, 900	39, 300	98, 200
1, 968, 000	1, 969, 999	59, 000	39, 300	98, 300
1, 970, 000	1, 973, 999	59, 100	39, 400	98, 500
1, 974, 000	1, 975, 999	59, 200	39, 400	98, 600
1, 976, 000	1, 977, 999	59, 200	39, 500	98, 700
1, 978, 000	1, 979, 999	59, 300	39, 500	98, 800
1, 980, 000	1, 983, 999	59, 400	39, 600	99, 000
1, 984, 000	1, 985, 999	59, 500	39, 600	99, 100
1, 986, 000	1, 987, 999	59, 500	39, 700	99, 200
1, 988, 000	1, 989, 999	59, 600	39, 700	99, 300
1, 990, 000	1, 993, 999	59, 700	39, 800	99, 500
1, 994, 000	1, 995, 999	59, 800	39, 800	99, 600
1, 996, 000	1, 997, 999	59, 800	39, 900	99, 700
1, 998, 000	1, 999, 999	59, 900	39, 900	99, 800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
2,000,000	2,003,999	60,000	40,000	100,000
2,004,000	2,005,999	60,100	40,000	100,100
2,006,000	2,007,999	60,100	40,100	100,200
2,008,000	2,009,999	60,200	40,100	100,300
2,010,000	2,013,999	60,300	40,200	100,500
2,014,000	2,015,999	60,400	40,200	100,600
2,016,000	2,017,999	60,400	40,300	100,700
2,018,000	2,019,999	60,500	40,300	100,800
2,020,000	2,023,999	60,600	40,400	101,000
2,024,000	2,025,999	60,700	40,400	101,100
2,026,000	2,027,999	60,700	40,500	101,200
2,028,000	2,029,999	60,800	40,500	101,300
2,030,000	2,033,999	60,900	40,600	101,500
2,034,000	2,035,999	61,000	40,600	101,600
2,036,000	2,037,999	61,000	40,700	101,700
2,038,000	2,039,999	61,100	40,700	101,800
2,040,000	2,043,999	61,200	40,800	102,000
2,044,000	2,045,999	61,300	40,800	102,100
2,046,000	2,047,999	61,300	40,900	102,200
2,048,000	2,049,999	61,400	40,900	102,300
2,050,000	2,053,999	61,500	41,000	102,500
2,054,000	2,055,999	61,600	41,000	102,600
2,056,000	2,057,999	61,600	41,100	102,700
2,058,000	2,059,999	61,700	41,100	102,800
2,060,000	2,063,999	61,800	41,200	103,000
2,064,000	2,065,999	61,900	41,200	103,100
2,066,000	2,067,999	61,900	41,300	103,200
2,068,000	2,069,999	62,000	41,300	103,300
2,070,000	2,073,999	62,100	41,400	103,500
2,074,000	2,075,999	62,200	41,400	103,600
2,076,000	2,077,999	62,200	41,500	103,700
2,078,000	2,079,999	62,300	41,500	103,800
2,080,000	2,083,999	62,400	41,600	104,000
2,084,000	2,085,999	62,500	41,600	104,100
2,086,000	2,087,999	62,500	41,700	104,200
2,088,000	2,089,999	62,600	41,700	104,300
2,090,000	2,093,999	62,700	41,800	104,500
2,094,000	2,095,999	62,800	41,800	104,600
2,096,000	2,097,999	62,800	41,900	104,700
2,098,000	2,099,999	62,900	41,900	104,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
2,100,000	2,103,999	63,000	42,000	105,000
2,104,000	2,105,999	63,100	42,000	105,100
2,106,000	2,107,999	63,100	42,100	105,200
2,108,000	2,109,999	63,200	42,100	105,300
2,110,000	2,113,999	63,300	42,200	105,500
2,114,000	2,115,999	63,400	42,200	105,600
2,116,000	2,117,999	63,400	42,300	105,700
2,118,000	2,119,999	63,500	42,300	105,800
2,120,000	2,123,999	63,600	42,400	106,000
2,124,000	2,125,999	63,700	42,400	106,100
2,126,000	2,127,999	63,700	42,500	106,200
2,128,000	2,129,999	63,800	42,500	106,300
2,130,000	2,133,999	63,900	42,600	106,500
2,134,000	2,135,999	64,000	42,600	106,600
2,136,000	2,137,999	64,000	42,700	106,700
2,138,000	2,139,999	64,100	42,700	106,800
2,140,000	2,143,999	64,200	42,800	107,000
2,144,000	2,145,999	64,300	42,800	107,100
2,146,000	2,147,999	64,300	42,900	107,200
2,148,000	2,149,999	64,400	42,900	107,300
2,150,000	2,153,999	64,500	43,000	107,500
2,154,000	2,155,999	64,600	43,000	107,600
2,156,000	2,157,999	64,600	43,100	107,700
2,158,000	2,159,999	64,700	43,100	107,800
2,160,000	2,163,999	64,800	43,200	108,000
2,164,000	2,165,999	64,900	43,200	108,100
2,166,000	2,167,999	64,900	43,300	108,200
2,168,000	2,169,999	65,000	43,300	108,300
2,170,000	2,173,999	65,100	43,400	108,500
2,174,000	2,175,999	65,200	43,400	108,600
2,176,000	2,177,999	65,200	43,500	108,700
2,178,000	2,179,999	65,300	43,500	108,800
2,180,000	2,183,999	65,400	43,600	109,000
2,184,000	2,185,999	65,500	43,600	109,100
2,186,000	2,187,999	65,500	43,700	109,200
2,188,000	2,189,999	65,600	43,700	109,300
2,190,000	2,193,999	65,700	43,800	109,500
2,194,000	2,195,999	65,800	43,800	109,600
2,196,000	2,197,999	65,800	43,900	109,700
2,198,000	2,199,999	65,900	43,900	109,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
2, 200, 000	2, 203, 999	66, 000	44, 000	110, 000
2, 204, 000	2, 205, 999	66, 100	44, 000	110, 100
2, 206, 000	2, 207, 999	66, 100	44, 100	110, 200
2, 208, 000	2, 209, 999	66, 200	44, 100	110, 300
2, 210, 000	2, 213, 999	66, 300	44, 200	110, 500
2, 214, 000	2, 215, 999	66, 400	44, 200	110, 600
2, 216, 000	2, 217, 999	66, 400	44, 300	110, 700
2, 218, 000	2, 219, 999	66, 500	44, 300	110, 800
2, 220, 000	2, 223, 999	66, 600	44, 400	111, 000
2, 224, 000	2, 225, 999	66, 700	44, 400	111, 100
2, 226, 000	2, 227, 999	66, 700	44, 500	111, 200
2, 228, 000	2, 229, 999	66, 800	44, 500	111, 300
2, 230, 000	2, 233, 999	66, 900	44, 600	111, 500
2, 234, 000	2, 235, 999	67, 000	44, 600	111, 600
2, 236, 000	2, 237, 999	67, 000	44, 700	111, 700
2, 238, 000	2, 239, 999	67, 100	44, 700	111, 800
2, 240, 000	2, 243, 999	67, 200	44, 800	112, 000
2, 244, 000	2, 245, 999	67, 300	44, 800	112, 100
2, 246, 000	2, 247, 999	67, 300	44, 900	112, 200
2, 248, 000	2, 249, 999	67, 400	44, 900	112, 300
2, 250, 000	2, 253, 999	67, 500	45, 000	112, 500
2, 254, 000	2, 255, 999	67, 600	45, 000	112, 600
2, 256, 000	2, 257, 999	67, 600	45, 100	112, 700
2, 258, 000	2, 259, 999	67, 700	45, 100	112, 800
2, 260, 000	2, 263, 999	67, 800	45, 200	113, 000
2, 264, 000	2, 265, 999	67, 900	45, 200	113, 100
2, 266, 000	2, 267, 999	67, 900	45, 300	113, 200
2, 268, 000	2, 269, 999	68, 000	45, 300	113, 300
2, 270, 000	2, 273, 999	68, 100	45, 400	113, 500
2, 274, 000	2, 275, 999	68, 200	45, 400	113, 600
2, 276, 000	2, 277, 999	68, 200	45, 500	113, 700
2, 278, 000	2, 279, 999	68, 300	45, 500	113, 800
2, 280, 000	2, 283, 999	68, 400	45, 600	114, 000
2, 284, 000	2, 285, 999	68, 500	45, 600	114, 100
2, 286, 000	2, 287, 999	68, 500	45, 700	114, 200
2, 288, 000	2, 289, 999	68, 600	45, 700	114, 300
2, 290, 000	2, 293, 999	68, 700	45, 800	114, 500
2, 294, 000	2, 295, 999	68, 800	45, 800	114, 600
2, 296, 000	2, 297, 999	68, 800	45, 900	114, 700
2, 298, 000	2, 299, 999	68, 900	45, 900	114, 800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
2, 300, 000	2, 303, 999	69, 000	46, 000	115, 000
2, 304, 000	2, 305, 999	69, 100	46, 000	115, 100
2, 306, 000	2, 307, 999	69, 100	46, 100	115, 200
2, 308, 000	2, 309, 999	69, 200	46, 100	115, 300
2, 310, 000	2, 313, 999	69, 300	46, 200	115, 500
2, 314, 000	2, 315, 999	69, 400	46, 200	115, 600
2, 316, 000	2, 317, 999	69, 400	46, 300	115, 700
2, 318, 000	2, 319, 999	69, 500	46, 300	115, 800
2, 320, 000	2, 323, 999	69, 600	46, 400	116, 000
2, 324, 000	2, 325, 999	69, 700	46, 400	116, 100
2, 326, 000	2, 327, 999	69, 700	46, 500	116, 200
2, 328, 000	2, 329, 999	69, 800	46, 500	116, 300
2, 330, 000	2, 333, 999	69, 900	46, 600	116, 500
2, 334, 000	2, 335, 999	70, 000	46, 600	116, 600
2, 336, 000	2, 337, 999	70, 000	46, 700	116, 700
2, 338, 000	2, 339, 999	70, 100	46, 700	116, 800
2, 340, 000	2, 343, 999	70, 200	46, 800	117, 000
2, 344, 000	2, 345, 999	70, 300	46, 800	117, 100
2, 346, 000	2, 347, 999	70, 300	46, 900	117, 200
2, 348, 000	2, 349, 999	70, 400	46, 900	117, 300
2, 350, 000	2, 353, 999	70, 500	47, 000	117, 500
2, 354, 000	2, 355, 999	70, 600	47, 000	117, 600
2, 356, 000	2, 357, 999	70, 600	47, 100	117, 700
2, 358, 000	2, 359, 999	70, 700	47, 100	117, 800
2, 360, 000	2, 363, 999	70, 800	47, 200	118, 000
2, 364, 000	2, 365, 999	70, 900	47, 200	118, 100
2, 366, 000	2, 367, 999	70, 900	47, 300	118, 200
2, 368, 000	2, 369, 999	71, 000	47, 300	118, 300
2, 370, 000	2, 373, 999	71, 100	47, 400	118, 500
2, 374, 000	2, 375, 999	71, 200	47, 400	118, 600
2, 376, 000	2, 377, 999	71, 200	47, 500	118, 700
2, 378, 000	2, 379, 999	71, 300	47, 500	118, 800
2, 380, 000	2, 383, 999	71, 400	47, 600	119, 000
2, 384, 000	2, 385, 999	71, 500	47, 600	119, 100
2, 386, 000	2, 387, 999	71, 500	47, 700	119, 200
2, 388, 000	2, 389, 999	71, 600	47, 700	119, 300
2, 390, 000	2, 393, 999	71, 700	47, 800	119, 500
2, 394, 000	2, 395, 999	71, 800	47, 800	119, 600
2, 396, 000	2, 397, 999	71, 800	47, 900	119, 700
2, 398, 000	2, 399, 999	71, 900	47, 900	119, 800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
2,400,000	2,403,999	72,000	48,000	120,000
2,404,000	2,405,999	72,100	48,000	120,100
2,406,000	2,407,999	72,100	48,100	120,200
2,408,000	2,409,999	72,200	48,100	120,300
2,410,000	2,413,999	72,300	48,200	120,500
2,414,000	2,415,999	72,400	48,200	120,600
2,416,000	2,417,999	72,400	48,300	120,700
2,418,000	2,419,999	72,500	48,300	120,800
2,420,000	2,423,999	72,600	48,400	121,000
2,424,000	2,425,999	72,700	48,400	121,100
2,426,000	2,427,999	72,700	48,500	121,200
2,428,000	2,429,999	72,800	48,500	121,300
2,430,000	2,433,999	72,900	48,600	121,500
2,434,000	2,435,999	73,000	48,600	121,600
2,436,000	2,437,999	73,000	48,700	121,700
2,438,000	2,439,999	73,100	48,700	121,800
2,440,000	2,443,999	73,200	48,800	122,000
2,444,000	2,445,999	73,300	48,800	122,100
2,446,000	2,447,999	73,300	48,900	122,200
2,448,000	2,449,999	73,400	48,900	122,300
2,450,000	2,453,999	73,500	49,000	122,500
2,454,000	2,455,999	73,600	49,000	122,600
2,456,000	2,457,999	73,600	49,100	122,700
2,458,000	2,459,999	73,700	49,100	122,800
2,460,000	2,463,999	73,800	49,200	123,000
2,464,000	2,465,999	73,900	49,200	123,100
2,466,000	2,467,999	73,900	49,300	123,200
2,468,000	2,469,999	74,000	49,300	123,300
2,470,000	2,473,999	74,100	49,400	123,500
2,474,000	2,475,999	74,200	49,400	123,600
2,476,000	2,477,999	74,200	49,500	123,700
2,478,000	2,479,999	74,300	49,500	123,800
2,480,000	2,483,999	74,400	49,600	124,000
2,484,000	2,485,999	74,500	49,600	124,100
2,486,000	2,487,999	74,500	49,700	124,200
2,488,000	2,489,999	74,600	49,700	124,300
2,490,000	2,493,999	74,700	49,800	124,500
2,494,000	2,495,999	74,800	49,800	124,600
2,496,000	2,497,999	74,800	49,900	124,700
2,498,000	2,499,999	74,900	49,900	124,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
2,500,000	2,503,999	75,000	50,000	125,000
2,504,000	2,505,999	75,100	50,000	125,100
2,506,000	2,507,999	75,100	50,100	125,200
2,508,000	2,509,999	75,200	50,100	125,300
2,510,000	2,513,999	75,300	50,200	125,500
2,514,000	2,515,999	75,400	50,200	125,600
2,516,000	2,517,999	75,400	50,300	125,700
2,518,000	2,519,999	75,500	50,300	125,800
2,520,000	2,523,999	75,600	50,400	126,000
2,524,000	2,525,999	75,700	50,400	126,100
2,526,000	2,527,999	75,700	50,500	126,200
2,528,000	2,529,999	75,800	50,500	126,300
2,530,000	2,533,999	75,900	50,600	126,500
2,534,000	2,535,999	76,000	50,600	126,600
2,536,000	2,537,999	76,000	50,700	126,700
2,538,000	2,539,999	76,100	50,700	126,800
2,540,000	2,543,999	76,200	50,800	127,000
2,544,000	2,545,999	76,300	50,800	127,100
2,546,000	2,547,999	76,300	50,900	127,200
2,548,000	2,549,999	76,400	50,900	127,300
2,550,000	2,553,999	76,500	51,000	127,500
2,554,000	2,555,999	76,600	51,000	127,600
2,556,000	2,557,999	76,600	51,100	127,700
2,558,000	2,559,999	76,700	51,100	127,800
2,560,000	2,563,999	76,800	51,200	128,000
2,564,000	2,565,999	76,900	51,200	128,100
2,566,000	2,567,999	76,900	51,300	128,200
2,568,000	2,569,999	77,000	51,300	128,300
2,570,000	2,573,999	77,100	51,400	128,500
2,574,000	2,575,999	77,200	51,400	128,600
2,576,000	2,577,999	77,200	51,500	128,700
2,578,000	2,579,999	77,300	51,500	128,800
2,580,000	2,583,999	77,400	51,600	129,000
2,584,000	2,585,999	77,500	51,600	129,100
2,586,000	2,587,999	77,500	51,700	129,200
2,588,000	2,589,999	77,600	51,700	129,300
2,590,000	2,593,999	77,700	51,800	129,500
2,594,000	2,595,999	77,800	51,800	129,600
2,596,000	2,597,999	77,800	51,900	129,700
2,598,000	2,599,999	77,900	51,900	129,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
2,600,000	2,603,999	78,000	52,000	130,000
2,604,000	2,605,999	78,100	52,000	130,100
2,606,000	2,607,999	78,100	52,100	130,200
2,608,000	2,609,999	78,200	52,100	130,300
2,610,000	2,613,999	78,300	52,200	130,500
2,614,000	2,615,999	78,400	52,200	130,600
2,616,000	2,617,999	78,400	52,300	130,700
2,618,000	2,619,999	78,500	52,300	130,800
2,620,000	2,623,999	78,600	52,400	131,000
2,624,000	2,625,999	78,700	52,400	131,100
2,626,000	2,627,999	78,700	52,500	131,200
2,628,000	2,629,999	78,800	52,500	131,300
2,630,000	2,633,999	78,900	52,600	131,500
2,634,000	2,635,999	79,000	52,600	131,600
2,636,000	2,637,999	79,000	52,700	131,700
2,638,000	2,639,999	79,100	52,700	131,800
2,640,000	2,643,999	79,200	52,800	132,000
2,644,000	2,645,999	79,300	52,800	132,100
2,646,000	2,647,999	79,300	52,900	132,200
2,648,000	2,649,999	79,400	52,900	132,300
2,650,000	2,653,999	79,500	53,000	132,500
2,654,000	2,655,999	79,600	53,000	132,600
2,656,000	2,657,999	79,600	53,100	132,700
2,658,000	2,659,999	79,700	53,100	132,800
2,660,000	2,663,999	79,800	53,200	133,000
2,664,000	2,665,999	79,900	53,200	133,100
2,666,000	2,667,999	79,900	53,300	133,200
2,668,000	2,669,999	80,000	53,300	133,300
2,670,000	2,673,999	80,100	53,400	133,500
2,674,000	2,675,999	80,200	53,400	133,600
2,676,000	2,677,999	80,200	53,500	133,700
2,678,000	2,679,999	80,300	53,500	133,800
2,680,000	2,683,999	80,400	53,600	134,000
2,684,000	2,685,999	80,500	53,600	134,100
2,686,000	2,687,999	80,500	53,700	134,200
2,688,000	2,689,999	80,600	53,700	134,300
2,690,000	2,693,999	80,700	53,800	134,500
2,694,000	2,695,999	80,800	53,800	134,600
2,696,000	2,697,999	80,800	53,900	134,700
2,698,000	2,699,999	80,900	53,900	134,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
2,700,000	2,703,999	81,000	54,000	135,000
2,704,000	2,705,999	81,100	54,000	135,100
2,706,000	2,707,999	81,100	54,100	135,200
2,708,000	2,709,999	81,200	54,100	135,300
2,710,000	2,713,999	81,300	54,200	135,500
2,714,000	2,715,999	81,400	54,200	135,600
2,716,000	2,717,999	81,400	54,300	135,700
2,718,000	2,719,999	81,500	54,300	135,800
2,720,000	2,723,999	81,600	54,400	136,000
2,724,000	2,725,999	81,700	54,400	136,100
2,726,000	2,727,999	81,700	54,500	136,200
2,728,000	2,729,999	81,800	54,500	136,300
2,730,000	2,733,999	81,900	54,600	136,500
2,734,000	2,735,999	82,000	54,600	136,600
2,736,000	2,737,999	82,000	54,700	136,700
2,738,000	2,739,999	82,100	54,700	136,800
2,740,000	2,743,999	82,200	54,800	137,000
2,744,000	2,745,999	82,300	54,800	137,100
2,746,000	2,747,999	82,300	54,900	137,200
2,748,000	2,749,999	82,400	54,900	137,300
2,750,000	2,753,999	82,500	55,000	137,500
2,754,000	2,755,999	82,600	55,000	137,600
2,756,000	2,757,999	82,600	55,100	137,700
2,758,000	2,759,999	82,700	55,100	137,800
2,760,000	2,763,999	82,800	55,200	138,000
2,764,000	2,765,999	82,900	55,200	138,100
2,766,000	2,767,999	82,900	55,300	138,200
2,768,000	2,769,999	83,000	55,300	138,300
2,770,000	2,773,999	83,100	55,400	138,500
2,774,000	2,775,999	83,200	55,400	138,600
2,776,000	2,777,999	83,200	55,500	138,700
2,778,000	2,779,999	83,300	55,500	138,800
2,780,000	2,783,999	83,400	55,600	139,000
2,784,000	2,785,999	83,500	55,600	139,100
2,786,000	2,787,999	83,500	55,700	139,200
2,788,000	2,789,999	83,600	55,700	139,300
2,790,000	2,793,999	83,700	55,800	139,500
2,794,000	2,795,999	83,800	55,800	139,600
2,796,000	2,797,999	83,800	55,900	139,700
2,798,000	2,799,999	83,900	55,900	139,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
2,800,000	2,803,999	84,000	56,000	140,000
2,804,000	2,805,999	84,100	56,000	140,100
2,806,000	2,807,999	84,100	56,100	140,200
2,808,000	2,809,999	84,200	56,100	140,300
2,810,000	2,813,999	84,300	56,200	140,500
2,814,000	2,815,999	84,400	56,200	140,600
2,816,000	2,817,999	84,400	56,300	140,700
2,818,000	2,819,999	84,500	56,300	140,800
2,820,000	2,823,999	84,600	56,400	141,000
2,824,000	2,825,999	84,700	56,400	141,100
2,826,000	2,827,999	84,700	56,500	141,200
2,828,000	2,829,999	84,800	56,500	141,300
2,830,000	2,833,999	84,900	56,600	141,500
2,834,000	2,835,999	85,000	56,600	141,600
2,836,000	2,837,999	85,000	56,700	141,700
2,838,000	2,839,999	85,100	56,700	141,800
2,840,000	2,843,999	85,200	56,800	142,000
2,844,000	2,845,999	85,300	56,800	142,100
2,846,000	2,847,999	85,300	56,900	142,200
2,848,000	2,849,999	85,400	56,900	142,300
2,850,000	2,853,999	85,500	57,000	142,500
2,854,000	2,855,999	85,600	57,000	142,600
2,856,000	2,857,999	85,600	57,100	142,700
2,858,000	2,859,999	85,700	57,100	142,800
2,860,000	2,863,999	85,800	57,200	143,000
2,864,000	2,865,999	85,900	57,200	143,100
2,866,000	2,867,999	85,900	57,300	143,200
2,868,000	2,869,999	86,000	57,300	143,300
2,870,000	2,873,999	86,100	57,400	143,500
2,874,000	2,875,999	86,200	57,400	143,600
2,876,000	2,877,999	86,200	57,500	143,700
2,878,000	2,879,999	86,300	57,500	143,800
2,880,000	2,883,999	86,400	57,600	144,000
2,884,000	2,885,999	86,500	57,600	144,100
2,886,000	2,887,999	86,500	57,700	144,200
2,888,000	2,889,999	86,600	57,700	144,300
2,890,000	2,893,999	86,700	57,800	144,500
2,894,000	2,895,999	86,800	57,800	144,600
2,896,000	2,897,999	86,800	57,900	144,700
2,898,000	2,899,999	86,900	57,900	144,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
2,900,000	2,903,999	87,000	58,000	145,000
2,904,000	2,905,999	87,100	58,000	145,100
2,906,000	2,907,999	87,100	58,100	145,200
2,908,000	2,909,999	87,200	58,100	145,300
2,910,000	2,913,999	87,300	58,200	145,500
2,914,000	2,915,999	87,400	58,200	145,600
2,916,000	2,917,999	87,400	58,300	145,700
2,918,000	2,919,999	87,500	58,300	145,800
2,920,000	2,923,999	87,600	58,400	146,000
2,924,000	2,925,999	87,700	58,400	146,100
2,926,000	2,927,999	87,700	58,500	146,200
2,928,000	2,929,999	87,800	58,500	146,300
2,930,000	2,933,999	87,900	58,600	146,500
2,934,000	2,935,999	88,000	58,600	146,600
2,936,000	2,937,999	88,000	58,700	146,700
2,938,000	2,939,999	88,100	58,700	146,800
2,940,000	2,943,999	88,200	58,800	147,000
2,944,000	2,945,999	88,300	58,800	147,100
2,946,000	2,947,999	88,300	58,900	147,200
2,948,000	2,949,999	88,400	58,900	147,300
2,950,000	2,953,999	88,500	59,000	147,500
2,954,000	2,955,999	88,600	59,000	147,600
2,956,000	2,957,999	88,600	59,100	147,700
2,958,000	2,959,999	88,700	59,100	147,800
2,960,000	2,963,999	88,800	59,200	148,000
2,964,000	2,965,999	88,900	59,200	148,100
2,966,000	2,967,999	88,900	59,300	148,200
2,968,000	2,969,999	89,000	59,300	148,300
2,970,000	2,973,999	89,100	59,400	148,500
2,974,000	2,975,999	89,200	59,400	148,600
2,976,000	2,977,999	89,200	59,500	148,700
2,978,000	2,979,999	89,300	59,500	148,800
2,980,000	2,983,999	89,400	59,600	149,000
2,984,000	2,985,999	89,500	59,600	149,100
2,986,000	2,987,999	89,500	59,700	149,200
2,988,000	2,989,999	89,600	59,700	149,300
2,990,000	2,993,999	89,700	59,800	149,500
2,994,000	2,995,999	89,800	59,800	149,600
2,996,000	2,997,999	89,800	59,900	149,700
2,998,000	2,999,999	89,900	59,900	149,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
3,000,000	3,003,999	90,000	60,000	150,000
3,004,000	3,005,999	90,100	60,000	150,100
3,006,000	3,007,999	90,100	60,100	150,200
3,008,000	3,009,999	90,200	60,100	150,300
3,010,000	3,013,999	90,300	60,200	150,500
3,014,000	3,015,999	90,400	60,200	150,600
3,016,000	3,017,999	90,400	60,300	150,700
3,018,000	3,019,999	90,500	60,300	150,800
3,020,000	3,023,999	90,600	60,400	151,000
3,024,000	3,025,999	90,700	60,400	151,100
3,026,000	3,027,999	90,700	60,500	151,200
3,028,000	3,029,999	90,800	60,500	151,300
3,030,000	3,033,999	90,900	60,600	151,500
3,034,000	3,035,999	91,000	60,600	151,600
3,036,000	3,037,999	91,000	60,700	151,700
3,038,000	3,039,999	91,100	60,700	151,800
3,040,000	3,043,999	91,200	60,800	152,000
3,044,000	3,045,999	91,300	60,800	152,100
3,046,000	3,047,999	91,300	60,900	152,200
3,048,000	3,049,999	91,400	60,900	152,300
3,050,000	3,053,999	91,500	61,000	152,500
3,054,000	3,055,999	91,600	61,000	152,600
3,056,000	3,057,999	91,600	61,100	152,700
3,058,000	3,059,999	91,700	61,100	152,800
3,060,000	3,063,999	91,800	61,200	153,000
3,064,000	3,065,999	91,900	61,200	153,100
3,066,000	3,067,999	91,900	61,300	153,200
3,068,000	3,069,999	92,000	61,300	153,300
3,070,000	3,073,999	92,100	61,400	153,500
3,074,000	3,075,999	92,200	61,400	153,600
3,076,000	3,077,999	92,200	61,500	153,700
3,078,000	3,079,999	92,300	61,500	153,800
3,080,000	3,083,999	92,400	61,600	154,000
3,084,000	3,085,999	92,500	61,600	154,100
3,086,000	3,087,999	92,500	61,700	154,200
3,088,000	3,089,999	92,600	61,700	154,300
3,090,000	3,093,999	92,700	61,800	154,500
3,094,000	3,095,999	92,800	61,800	154,600
3,096,000	3,097,999	92,800	61,900	154,700
3,098,000	3,099,999	92,900	61,900	154,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
3,100,000	3,103,999	93,000	62,000	155,000
3,104,000	3,105,999	93,100	62,000	155,100
3,106,000	3,107,999	93,100	62,100	155,200
3,108,000	3,109,999	93,200	62,100	155,300
3,110,000	3,113,999	93,300	62,200	155,500
3,114,000	3,115,999	93,400	62,200	155,600
3,116,000	3,117,999	93,400	62,300	155,700
3,118,000	3,119,999	93,500	62,300	155,800
3,120,000	3,123,999	93,600	62,400	156,000
3,124,000	3,125,999	93,700	62,400	156,100
3,126,000	3,127,999	93,700	62,500	156,200
3,128,000	3,129,999	93,800	62,500	156,300
3,130,000	3,133,999	93,900	62,600	156,500
3,134,000	3,135,999	94,000	62,600	156,600
3,136,000	3,137,999	94,000	62,700	156,700
3,138,000	3,139,999	94,100	62,700	156,800
3,140,000	3,143,999	94,200	62,800	157,000
3,144,000	3,145,999	94,300	62,800	157,100
3,146,000	3,147,999	94,300	62,900	157,200
3,148,000	3,149,999	94,400	62,900	157,300
3,150,000	3,153,999	94,500	63,000	157,500
3,154,000	3,155,999	94,600	63,000	157,600
3,156,000	3,157,999	94,600	63,100	157,700
3,158,000	3,159,999	94,700	63,100	157,800
3,160,000	3,163,999	94,800	63,200	158,000
3,164,000	3,165,999	94,900	63,200	158,100
3,166,000	3,167,999	94,900	63,300	158,200
3,168,000	3,169,999	95,000	63,300	158,300
3,170,000	3,173,999	95,100	63,400	158,500
3,174,000	3,175,999	95,200	63,400	158,600
3,176,000	3,177,999	95,200	63,500	158,700
3,178,000	3,179,999	95,300	63,500	158,800
3,180,000	3,183,999	95,400	63,600	159,000
3,184,000	3,185,999	95,500	63,600	159,100
3,186,000	3,187,999	95,500	63,700	159,200
3,188,000	3,189,999	95,600	63,700	159,300
3,190,000	3,193,999	95,700	63,800	159,500
3,194,000	3,195,999	95,800	63,800	159,600
3,196,000	3,197,999	95,800	63,900	159,700
3,198,000	3,199,999	95,900	63,900	159,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
3, 200, 000	3, 203, 999	96, 000	64, 000	160, 000
3, 204, 000	3, 205, 999	96, 100	64, 000	160, 100
3, 206, 000	3, 207, 999	96, 100	64, 100	160, 200
3, 208, 000	3, 209, 999	96, 200	64, 100	160, 300
3, 210, 000	3, 213, 999	96, 300	64, 200	160, 500
3, 214, 000	3, 215, 999	96, 400	64, 200	160, 600
3, 216, 000	3, 217, 999	96, 400	64, 300	160, 700
3, 218, 000	3, 219, 999	96, 500	64, 300	160, 800
3, 220, 000	3, 223, 999	96, 600	64, 400	161, 000
3, 224, 000	3, 225, 999	96, 700	64, 400	161, 100
3, 226, 000	3, 227, 999	96, 700	64, 500	161, 200
3, 228, 000	3, 229, 999	96, 800	64, 500	161, 300
3, 230, 000	3, 233, 999	96, 900	64, 600	161, 500
3, 234, 000	3, 235, 999	97, 000	64, 600	161, 600
3, 236, 000	3, 237, 999	97, 000	64, 700	161, 700
3, 238, 000	3, 239, 999	97, 100	64, 700	161, 800
3, 240, 000	3, 243, 999	97, 200	64, 800	162, 000
3, 244, 000	3, 245, 999	97, 300	64, 800	162, 100
3, 246, 000	3, 247, 999	97, 300	64, 900	162, 200
3, 248, 000	3, 249, 999	97, 400	64, 900	162, 300
3, 250, 000	3, 253, 999	97, 500	65, 000	162, 500
3, 254, 000	3, 255, 999	97, 600	65, 000	162, 600
3, 256, 000	3, 257, 999	97, 600	65, 100	162, 700
3, 258, 000	3, 259, 999	97, 700	65, 100	162, 800
3, 260, 000	3, 263, 999	97, 800	65, 200	163, 000
3, 264, 000	3, 265, 999	97, 900	65, 200	163, 100
3, 266, 000	3, 267, 999	97, 900	65, 300	163, 200
3, 268, 000	3, 269, 999	98, 000	65, 300	163, 300
3, 270, 000	3, 273, 999	98, 100	65, 400	163, 500
3, 274, 000	3, 275, 999	98, 200	65, 400	163, 600
3, 276, 000	3, 277, 999	98, 200	65, 500	163, 700
3, 278, 000	3, 279, 999	98, 300	65, 500	163, 800
3, 280, 000	3, 283, 999	98, 400	65, 600	164, 000
3, 284, 000	3, 285, 999	98, 500	65, 600	164, 100
3, 286, 000	3, 287, 999	98, 500	65, 700	164, 200
3, 288, 000	3, 289, 999	98, 600	65, 700	164, 300
3, 290, 000	3, 293, 999	98, 700	65, 800	164, 500
3, 294, 000	3, 295, 999	98, 800	65, 800	164, 600
3, 296, 000	3, 297, 999	98, 800	65, 900	164, 700
3, 298, 000	3, 299, 999	98, 900	65, 900	164, 800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
3, 300, 000	3, 303, 999	99, 000	66, 000	165, 000
3, 304, 000	3, 305, 999	99, 100	66, 000	165, 100
3, 306, 000	3, 307, 999	99, 100	66, 100	165, 200
3, 308, 000	3, 309, 999	99, 200	66, 100	165, 300
3, 310, 000	3, 313, 999	99, 300	66, 200	165, 500
3, 314, 000	3, 315, 999	99, 400	66, 200	165, 600
3, 316, 000	3, 317, 999	99, 400	66, 300	165, 700
3, 318, 000	3, 319, 999	99, 500	66, 300	165, 800
3, 320, 000	3, 323, 999	99, 600	66, 400	166, 000
3, 324, 000	3, 325, 999	99, 700	66, 400	166, 100
3, 326, 000	3, 327, 999	99, 700	66, 500	166, 200
3, 328, 000	3, 329, 999	99, 800	66, 500	166, 300
3, 330, 000	3, 333, 999	99, 900	66, 600	166, 500
3, 334, 000	3, 335, 999	100, 000	66, 600	166, 600
3, 336, 000	3, 337, 999	100, 000	66, 700	166, 700
3, 338, 000	3, 339, 999	100, 100	66, 700	166, 800
3, 340, 000	3, 343, 999	100, 200	66, 800	167, 000
3, 344, 000	3, 345, 999	100, 300	66, 800	167, 100
3, 346, 000	3, 347, 999	100, 300	66, 900	167, 200
3, 348, 000	3, 349, 999	100, 400	66, 900	167, 300
3, 350, 000	3, 353, 999	100, 500	67, 000	167, 500
3, 354, 000	3, 355, 999	100, 600	67, 000	167, 600
3, 356, 000	3, 357, 999	100, 600	67, 100	167, 700
3, 358, 000	3, 359, 999	100, 700	67, 100	167, 800
3, 360, 000	3, 363, 999	100, 800	67, 200	168, 000
3, 364, 000	3, 365, 999	100, 900	67, 200	168, 100
3, 366, 000	3, 367, 999	100, 900	67, 300	168, 200
3, 368, 000	3, 369, 999	101, 000	67, 300	168, 300
3, 370, 000	3, 373, 999	101, 100	67, 400	168, 500
3, 374, 000	3, 375, 999	101, 200	67, 400	168, 600
3, 376, 000	3, 377, 999	101, 200	67, 500	168, 700
3, 378, 000	3, 379, 999	101, 300	67, 500	168, 800
3, 380, 000	3, 383, 999	101, 400	67, 600	169, 000
3, 384, 000	3, 385, 999	101, 500	67, 600	169, 100
3, 386, 000	3, 387, 999	101, 500	67, 700	169, 200
3, 388, 000	3, 389, 999	101, 600	67, 700	169, 300
3, 390, 000	3, 393, 999	101, 700	67, 800	169, 500
3, 394, 000	3, 395, 999	101, 800	67, 800	169, 600
3, 396, 000	3, 397, 999	101, 800	67, 900	169, 700
3, 398, 000	3, 399, 999	101, 900	67, 900	169, 800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
3,400,000	3,403,999	102,000	68,000	170,000
3,404,000	3,405,999	102,100	68,000	170,100
3,406,000	3,407,999	102,100	68,100	170,200
3,408,000	3,409,999	102,200	68,100	170,300
3,410,000	3,413,999	102,300	68,200	170,500
3,414,000	3,415,999	102,400	68,200	170,600
3,416,000	3,417,999	102,400	68,300	170,700
3,418,000	3,419,999	102,500	68,300	170,800
3,420,000	3,423,999	102,600	68,400	171,000
3,424,000	3,425,999	102,700	68,400	171,100
3,426,000	3,427,999	102,700	68,500	171,200
3,428,000	3,429,999	102,800	68,500	171,300
3,430,000	3,433,999	102,900	68,600	171,500
3,434,000	3,435,999	103,000	68,600	171,600
3,436,000	3,437,999	103,000	68,700	171,700
3,438,000	3,439,999	103,100	68,700	171,800
3,440,000	3,443,999	103,200	68,800	172,000
3,444,000	3,445,999	103,300	68,800	172,100
3,446,000	3,447,999	103,300	68,900	172,200
3,448,000	3,449,999	103,400	68,900	172,300
3,450,000	3,453,999	103,500	69,000	172,500
3,454,000	3,455,999	103,600	69,000	172,600
3,456,000	3,457,999	103,600	69,100	172,700
3,458,000	3,459,999	103,700	69,100	172,800
3,460,000	3,463,999	103,800	69,200	173,000
3,464,000	3,465,999	103,900	69,200	173,100
3,466,000	3,467,999	103,900	69,300	173,200
3,468,000	3,469,999	104,000	69,300	173,300
3,470,000	3,473,999	104,100	69,400	173,500
3,474,000	3,475,999	104,200	69,400	173,600
3,476,000	3,477,999	104,200	69,500	173,700
3,478,000	3,479,999	104,300	69,500	173,800
3,480,000	3,483,999	104,400	69,600	174,000
3,484,000	3,485,999	104,500	69,600	174,100
3,486,000	3,487,999	104,500	69,700	174,200
3,488,000	3,489,999	104,600	69,700	174,300
3,490,000	3,493,999	104,700	69,800	174,500
3,494,000	3,495,999	104,800	69,800	174,600
3,496,000	3,497,999	104,800	69,900	174,700
3,498,000	3,499,999	104,900	69,900	174,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
3,500,000	3,503,999	105,000	70,000	175,000
3,504,000	3,505,999	105,100	70,000	175,100
3,506,000	3,507,999	105,100	70,100	175,200
3,508,000	3,509,999	105,200	70,100	175,300
3,510,000	3,513,999	105,300	70,200	175,500
3,514,000	3,515,999	105,400	70,200	175,600
3,516,000	3,517,999	105,400	70,300	175,700
3,518,000	3,519,999	105,500	70,300	175,800
3,520,000	3,523,999	105,600	70,400	176,000
3,524,000	3,525,999	105,700	70,400	176,100
3,526,000	3,527,999	105,700	70,500	176,200
3,528,000	3,529,999	105,800	70,500	176,300
3,530,000	3,533,999	105,900	70,600	176,500
3,534,000	3,535,999	106,000	70,600	176,600
3,536,000	3,537,999	106,000	70,700	176,700
3,538,000	3,539,999	106,100	70,700	176,800
3,540,000	3,543,999	106,200	70,800	177,000
3,544,000	3,545,999	106,300	70,800	177,100
3,546,000	3,547,999	106,300	70,900	177,200
3,548,000	3,549,999	106,400	70,900	177,300
3,550,000	3,553,999	106,500	71,000	177,500
3,554,000	3,555,999	106,600	71,000	177,600
3,556,000	3,557,999	106,600	71,100	177,700
3,558,000	3,559,999	106,700	71,100	177,800
3,560,000	3,563,999	106,800	71,200	178,000
3,564,000	3,565,999	106,900	71,200	178,100
3,566,000	3,567,999	106,900	71,300	178,200
3,568,000	3,569,999	107,000	71,300	178,300
3,570,000	3,573,999	107,100	71,400	178,500
3,574,000	3,575,999	107,200	71,400	178,600
3,576,000	3,577,999	107,200	71,500	178,700
3,578,000	3,579,999	107,300	71,500	178,800
3,580,000	3,583,999	107,400	71,600	179,000
3,584,000	3,585,999	107,500	71,600	179,100
3,586,000	3,587,999	107,500	71,700	179,200
3,588,000	3,589,999	107,600	71,700	179,300
3,590,000	3,593,999	107,700	71,800	179,500
3,594,000	3,595,999	107,800	71,800	179,600
3,596,000	3,597,999	107,800	71,900	179,700
3,598,000	3,599,999	107,900	71,900	179,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
3,600,000	3,603,999	108,000	72,000	180,000
3,604,000	3,605,999	108,100	72,000	180,100
3,606,000	3,607,999	108,100	72,100	180,200
3,608,000	3,609,999	108,200	72,100	180,300
3,610,000	3,613,999	108,300	72,200	180,500
3,614,000	3,615,999	108,400	72,200	180,600
3,616,000	3,617,999	108,400	72,300	180,700
3,618,000	3,619,999	108,500	72,300	180,800
3,620,000	3,623,999	108,600	72,400	181,000
3,624,000	3,625,999	108,700	72,400	181,100
3,626,000	3,627,999	108,700	72,500	181,200
3,628,000	3,629,999	108,800	72,500	181,300
3,630,000	3,633,999	108,900	72,600	181,500
3,634,000	3,635,999	109,000	72,600	181,600
3,636,000	3,637,999	109,000	72,700	181,700
3,638,000	3,639,999	109,100	72,700	181,800
3,640,000	3,643,999	109,200	72,800	182,000
3,644,000	3,645,999	109,300	72,800	182,100
3,646,000	3,647,999	109,300	72,900	182,200
3,648,000	3,649,999	109,400	72,900	182,300
3,650,000	3,653,999	109,500	73,000	182,500
3,654,000	3,655,999	109,600	73,000	182,600
3,656,000	3,657,999	109,600	73,100	182,700
3,658,000	3,659,999	109,700	73,100	182,800
3,660,000	3,663,999	109,800	73,200	183,000
3,664,000	3,665,999	109,900	73,200	183,100
3,666,000	3,667,999	109,900	73,300	183,200
3,668,000	3,669,999	110,000	73,300	183,300
3,670,000	3,673,999	110,100	73,400	183,500
3,674,000	3,675,999	110,200	73,400	183,600
3,676,000	3,677,999	110,200	73,500	183,700
3,678,000	3,679,999	110,300	73,500	183,800
3,680,000	3,683,999	110,400	73,600	184,000
3,684,000	3,685,999	110,500	73,600	184,100
3,686,000	3,687,999	110,500	73,700	184,200
3,688,000	3,689,999	110,600	73,700	184,300
3,690,000	3,693,999	110,700	73,800	184,500
3,694,000	3,695,999	110,800	73,800	184,600
3,696,000	3,697,999	110,800	73,900	184,700
3,698,000	3,699,999	110,900	73,900	184,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
3,700,000	3,703,999	111,000	74,000	185,000
3,704,000	3,705,999	111,100	74,000	185,100
3,706,000	3,707,999	111,100	74,100	185,200
3,708,000	3,709,999	111,200	74,100	185,300
3,710,000	3,713,999	111,300	74,200	185,500
3,714,000	3,715,999	111,400	74,200	185,600
3,716,000	3,717,999	111,400	74,300	185,700
3,718,000	3,719,999	111,500	74,300	185,800
3,720,000	3,723,999	111,600	74,400	186,000
3,724,000	3,725,999	111,700	74,400	186,100
3,726,000	3,727,999	111,700	74,500	186,200
3,728,000	3,729,999	111,800	74,500	186,300
3,730,000	3,733,999	111,900	74,600	186,500
3,734,000	3,735,999	112,000	74,600	186,600
3,736,000	3,737,999	112,000	74,700	186,700
3,738,000	3,739,999	112,100	74,700	186,800
3,740,000	3,743,999	112,200	74,800	187,000
3,744,000	3,745,999	112,300	74,800	187,100
3,746,000	3,747,999	112,300	74,900	187,200
3,748,000	3,749,999	112,400	74,900	187,300
3,750,000	3,753,999	112,500	75,000	187,500
3,754,000	3,755,999	112,600	75,000	187,600
3,756,000	3,757,999	112,600	75,100	187,700
3,758,000	3,759,999	112,700	75,100	187,800
3,760,000	3,763,999	112,800	75,200	188,000
3,764,000	3,765,999	112,900	75,200	188,100
3,766,000	3,767,999	112,900	75,300	188,200
3,768,000	3,769,999	113,000	75,300	188,300
3,770,000	3,773,999	113,100	75,400	188,500
3,774,000	3,775,999	113,200	75,400	188,600
3,776,000	3,777,999	113,200	75,500	188,700
3,778,000	3,779,999	113,300	75,500	188,800
3,780,000	3,783,999	113,400	75,600	189,000
3,784,000	3,785,999	113,500	75,600	189,100
3,786,000	3,787,999	113,500	75,700	189,200
3,788,000	3,789,999	113,600	75,700	189,300
3,790,000	3,793,999	113,700	75,800	189,500
3,794,000	3,795,999	113,800	75,800	189,600
3,796,000	3,797,999	113,800	75,900	189,700
3,798,000	3,799,999	113,900	75,900	189,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
3,800,000	3,803,999	114,000	76,000	190,000
3,804,000	3,805,999	114,100	76,000	190,100
3,806,000	3,807,999	114,100	76,100	190,200
3,808,000	3,809,999	114,200	76,100	190,300
3,810,000	3,813,999	114,300	76,200	190,500
3,814,000	3,815,999	114,400	76,200	190,600
3,816,000	3,817,999	114,400	76,300	190,700
3,818,000	3,819,999	114,500	76,300	190,800
3,820,000	3,823,999	114,600	76,400	191,000
3,824,000	3,825,999	114,700	76,400	191,100
3,826,000	3,827,999	114,700	76,500	191,200
3,828,000	3,829,999	114,800	76,500	191,300
3,830,000	3,833,999	114,900	76,600	191,500
3,834,000	3,835,999	115,000	76,600	191,600
3,836,000	3,837,999	115,000	76,700	191,700
3,838,000	3,839,999	115,100	76,700	191,800
3,840,000	3,843,999	115,200	76,800	192,000
3,844,000	3,845,999	115,300	76,800	192,100
3,846,000	3,847,999	115,300	76,900	192,200
3,848,000	3,849,999	115,400	76,900	192,300
3,850,000	3,853,999	115,500	77,000	192,500
3,854,000	3,855,999	115,600	77,000	192,600
3,856,000	3,857,999	115,600	77,100	192,700
3,858,000	3,859,999	115,700	77,100	192,800
3,860,000	3,863,999	115,800	77,200	193,000
3,864,000	3,865,999	115,900	77,200	193,100
3,866,000	3,867,999	115,900	77,300	193,200
3,868,000	3,869,999	116,000	77,300	193,300
3,870,000	3,873,999	116,100	77,400	193,500
3,874,000	3,875,999	116,200	77,400	193,600
3,876,000	3,877,999	116,200	77,500	193,700
3,878,000	3,879,999	116,300	77,500	193,800
3,880,000	3,883,999	116,400	77,600	194,000
3,884,000	3,885,999	116,500	77,600	194,100
3,886,000	3,887,999	116,500	77,700	194,200
3,888,000	3,889,999	116,600	77,700	194,300
3,890,000	3,893,999	116,700	77,800	194,500
3,894,000	3,895,999	116,800	77,800	194,600
3,896,000	3,897,999	116,800	77,900	194,700
3,898,000	3,899,999	116,900	77,900	194,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
3,900,000	3,903,999	117,000	78,000	195,000
3,904,000	3,905,999	117,100	78,000	195,100
3,906,000	3,907,999	117,100	78,100	195,200
3,908,000	3,909,999	117,200	78,100	195,300
3,910,000	3,913,999	117,300	78,200	195,500
3,914,000	3,915,999	117,400	78,200	195,600
3,916,000	3,917,999	117,400	78,300	195,700
3,918,000	3,919,999	117,500	78,300	195,800
3,920,000	3,923,999	117,600	78,400	196,000
3,924,000	3,925,999	117,700	78,400	196,100
3,926,000	3,927,999	117,700	78,500	196,200
3,928,000	3,929,999	117,800	78,500	196,300
3,930,000	3,933,999	117,900	78,600	196,500
3,934,000	3,935,999	118,000	78,600	196,600
3,936,000	3,937,999	118,000	78,700	196,700
3,938,000	3,939,999	118,100	78,700	196,800
3,940,000	3,943,999	118,200	78,800	197,000
3,944,000	3,945,999	118,300	78,800	197,100
3,946,000	3,947,999	118,300	78,900	197,200
3,948,000	3,949,999	118,400	78,900	197,300
3,950,000	3,953,999	118,500	79,000	197,500
3,954,000	3,955,999	118,600	79,000	197,600
3,956,000	3,957,999	118,600	79,100	197,700
3,958,000	3,959,999	118,700	79,100	197,800
3,960,000	3,963,999	118,800	79,200	198,000
3,964,000	3,965,999	118,900	79,200	198,100
3,966,000	3,967,999	118,900	79,300	198,200
3,968,000	3,969,999	119,000	79,300	198,300
3,970,000	3,973,999	119,100	79,400	198,500
3,974,000	3,975,999	119,200	79,400	198,600
3,976,000	3,977,999	119,200	79,500	198,700
3,978,000	3,979,999	119,300	79,500	198,800
3,980,000	3,983,999	119,400	79,600	199,000
3,984,000	3,985,999	119,500	79,600	199,100
3,986,000	3,987,999	119,500	79,700	199,200
3,988,000	3,989,999	119,600	79,700	199,300
3,990,000	3,993,999	119,700	79,800	199,500
3,994,000	3,995,999	119,800	79,800	199,600
3,996,000	3,997,999	119,800	79,900	199,700
3,998,000	3,999,999	119,900	79,900	199,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
4,000,000	4,003,999	120,000	80,000	200,000
4,004,000	4,005,999	120,100	80,000	200,100
4,006,000	4,007,999	120,100	80,100	200,200
4,008,000	4,009,999	120,200	80,100	200,300
4,010,000	4,013,999	120,300	80,200	200,500
4,014,000	4,015,999	120,400	80,200	200,600
4,016,000	4,017,999	120,400	80,300	200,700
4,018,000	4,019,999	120,500	80,300	200,800
4,020,000	4,023,999	120,600	80,400	201,000
4,024,000	4,025,999	120,700	80,400	201,100
4,026,000	4,027,999	120,700	80,500	201,200
4,028,000	4,029,999	120,800	80,500	201,300
4,030,000	4,033,999	120,900	80,600	201,500
4,034,000	4,035,999	121,000	80,600	201,600
4,036,000	4,037,999	121,000	80,700	201,700
4,038,000	4,039,999	121,100	80,700	201,800
4,040,000	4,043,999	121,200	80,800	202,000
4,044,000	4,045,999	121,300	80,800	202,100
4,046,000	4,047,999	121,300	80,900	202,200
4,048,000	4,049,999	121,400	80,900	202,300
4,050,000	4,053,999	121,500	81,000	202,500
4,054,000	4,055,999	121,600	81,000	202,600
4,056,000	4,057,999	121,600	81,100	202,700
4,058,000	4,059,999	121,700	81,100	202,800
4,060,000	4,063,999	121,800	81,200	203,000
4,064,000	4,065,999	121,900	81,200	203,100
4,066,000	4,067,999	121,900	81,300	203,200
4,068,000	4,069,999	122,000	81,300	203,300
4,070,000	4,073,999	122,100	81,400	203,500
4,074,000	4,075,999	122,200	81,400	203,600
4,076,000	4,077,999	122,200	81,500	203,700
4,078,000	4,079,999	122,300	81,500	203,800
4,080,000	4,083,999	122,400	81,600	204,000
4,084,000	4,085,999	122,500	81,600	204,100
4,086,000	4,087,999	122,500	81,700	204,200
4,088,000	4,089,999	122,600	81,700	204,300
4,090,000	4,093,999	122,700	81,800	204,500
4,094,000	4,095,999	122,800	81,800	204,600
4,096,000	4,097,999	122,800	81,900	204,700
4,098,000	4,099,999	122,900	81,900	204,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
4,100,000	4,103,999	123,000	82,000	205,000
4,104,000	4,105,999	123,100	82,000	205,100
4,106,000	4,107,999	123,100	82,100	205,200
4,108,000	4,109,999	123,200	82,100	205,300
4,110,000	4,113,999	123,300	82,200	205,500
4,114,000	4,115,999	123,400	82,200	205,600
4,116,000	4,117,999	123,400	82,300	205,700
4,118,000	4,119,999	123,500	82,300	205,800
4,120,000	4,123,999	123,600	82,400	206,000
4,124,000	4,125,999	123,700	82,400	206,100
4,126,000	4,127,999	123,700	82,500	206,200
4,128,000	4,129,999	123,800	82,500	206,300
4,130,000	4,133,999	123,900	82,600	206,500
4,134,000	4,135,999	124,000	82,600	206,600
4,136,000	4,137,999	124,000	82,700	206,700
4,138,000	4,139,999	124,100	82,700	206,800
4,140,000	4,143,999	124,200	82,800	207,000
4,144,000	4,145,999	124,300	82,800	207,100
4,146,000	4,147,999	124,300	82,900	207,200
4,148,000	4,149,999	124,400	82,900	207,300
4,150,000	4,153,999	124,500	83,000	207,500
4,154,000	4,155,999	124,600	83,000	207,600
4,156,000	4,157,999	124,600	83,100	207,700
4,158,000	4,159,999	124,700	83,100	207,800
4,160,000	4,163,999	124,800	83,200	208,000
4,164,000	4,165,999	124,900	83,200	208,100
4,166,000	4,167,999	124,900	83,300	208,200
4,168,000	4,169,999	125,000	83,300	208,300
4,170,000	4,173,999	125,100	83,400	208,500
4,174,000	4,175,999	125,200	83,400	208,600
4,176,000	4,177,999	125,200	83,500	208,700
4,178,000	4,179,999	125,300	83,500	208,800
4,180,000	4,183,999	125,400	83,600	209,000
4,184,000	4,185,999	125,500	83,600	209,100
4,186,000	4,187,999	125,500	83,700	209,200
4,188,000	4,189,999	125,600	83,700	209,300
4,190,000	4,193,999	125,700	83,800	209,500
4,194,000	4,195,999	125,800	83,800	209,600
4,196,000	4,197,999	125,800	83,900	209,700
4,198,000	4,199,999	125,900	83,900	209,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
4, 200, 000	4, 203, 999	126, 000	84, 000	210, 000
4, 204, 000	4, 205, 999	126, 100	84, 000	210, 100
4, 206, 000	4, 207, 999	126, 100	84, 100	210, 200
4, 208, 000	4, 209, 999	126, 200	84, 100	210, 300
4, 210, 000	4, 213, 999	126, 300	84, 200	210, 500
4, 214, 000	4, 215, 999	126, 400	84, 200	210, 600
4, 216, 000	4, 217, 999	126, 400	84, 300	210, 700
4, 218, 000	4, 219, 999	126, 500	84, 300	210, 800
4, 220, 000	4, 223, 999	126, 600	84, 400	211, 000
4, 224, 000	4, 225, 999	126, 700	84, 400	211, 100
4, 226, 000	4, 227, 999	126, 700	84, 500	211, 200
4, 228, 000	4, 229, 999	126, 800	84, 500	211, 300
4, 230, 000	4, 233, 999	126, 900	84, 600	211, 500
4, 234, 000	4, 235, 999	127, 000	84, 600	211, 600
4, 236, 000	4, 237, 999	127, 000	84, 700	211, 700
4, 238, 000	4, 239, 999	127, 100	84, 700	211, 800
4, 240, 000	4, 243, 999	127, 200	84, 800	212, 000
4, 244, 000	4, 245, 999	127, 300	84, 800	212, 100
4, 246, 000	4, 247, 999	127, 300	84, 900	212, 200
4, 248, 000	4, 249, 999	127, 400	84, 900	212, 300
4, 250, 000	4, 253, 999	127, 500	85, 000	212, 500
4, 254, 000	4, 255, 999	127, 600	85, 000	212, 600
4, 256, 000	4, 257, 999	127, 600	85, 100	212, 700
4, 258, 000	4, 259, 999	127, 700	85, 100	212, 800
4, 260, 000	4, 263, 999	127, 800	85, 200	213, 000
4, 264, 000	4, 265, 999	127, 900	85, 200	213, 100
4, 266, 000	4, 267, 999	127, 900	85, 300	213, 200
4, 268, 000	4, 269, 999	128, 000	85, 300	213, 300
4, 270, 000	4, 273, 999	128, 100	85, 400	213, 500
4, 274, 000	4, 275, 999	128, 200	85, 400	213, 600
4, 276, 000	4, 277, 999	128, 200	85, 500	213, 700
4, 278, 000	4, 279, 999	128, 300	85, 500	213, 800
4, 280, 000	4, 283, 999	128, 400	85, 600	214, 000
4, 284, 000	4, 285, 999	128, 500	85, 600	214, 100
4, 286, 000	4, 287, 999	128, 500	85, 700	214, 200
4, 288, 000	4, 289, 999	128, 600	85, 700	214, 300
4, 290, 000	4, 293, 999	128, 700	85, 800	214, 500
4, 294, 000	4, 295, 999	128, 800	85, 800	214, 600
4, 296, 000	4, 297, 999	128, 800	85, 900	214, 700
4, 298, 000	4, 299, 999	128, 900	85, 900	214, 800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
4, 300, 000	4, 303, 999	129, 000	86, 000	215, 000
4, 304, 000	4, 305, 999	129, 100	86, 000	215, 100
4, 306, 000	4, 307, 999	129, 100	86, 100	215, 200
4, 308, 000	4, 309, 999	129, 200	86, 100	215, 300
4, 310, 000	4, 313, 999	129, 300	86, 200	215, 500
4, 314, 000	4, 315, 999	129, 400	86, 200	215, 600
4, 316, 000	4, 317, 999	129, 400	86, 300	215, 700
4, 318, 000	4, 319, 999	129, 500	86, 300	215, 800
4, 320, 000	4, 323, 999	129, 600	86, 400	216, 000
4, 324, 000	4, 325, 999	129, 700	86, 400	216, 100
4, 326, 000	4, 327, 999	129, 700	86, 500	216, 200
4, 328, 000	4, 329, 999	129, 800	86, 500	216, 300
4, 330, 000	4, 333, 999	129, 900	86, 600	216, 500
4, 334, 000	4, 335, 999	130, 000	86, 600	216, 600
4, 336, 000	4, 337, 999	130, 000	86, 700	216, 700
4, 338, 000	4, 339, 999	130, 100	86, 700	216, 800
4, 340, 000	4, 343, 999	130, 200	86, 800	217, 000
4, 344, 000	4, 345, 999	130, 300	86, 800	217, 100
4, 346, 000	4, 347, 999	130, 300	86, 900	217, 200
4, 348, 000	4, 349, 999	130, 400	86, 900	217, 300
4, 350, 000	4, 353, 999	130, 500	87, 000	217, 500
4, 354, 000	4, 355, 999	130, 600	87, 000	217, 600
4, 356, 000	4, 357, 999	130, 600	87, 100	217, 700
4, 358, 000	4, 359, 999	130, 700	87, 100	217, 800
4, 360, 000	4, 363, 999	130, 800	87, 200	218, 000
4, 364, 000	4, 365, 999	130, 900	87, 200	218, 100
4, 366, 000	4, 367, 999	130, 900	87, 300	218, 200
4, 368, 000	4, 369, 999	131, 000	87, 300	218, 300
4, 370, 000	4, 373, 999	131, 100	87, 400	218, 500
4, 374, 000	4, 375, 999	131, 200	87, 400	218, 600
4, 376, 000	4, 377, 999	131, 200	87, 500	218, 700
4, 378, 000	4, 379, 999	131, 300	87, 500	218, 800
4, 380, 000	4, 383, 999	131, 400	87, 600	219, 000
4, 384, 000	4, 385, 999	131, 500	87, 600	219, 100
4, 386, 000	4, 387, 999	131, 500	87, 700	219, 200
4, 388, 000	4, 389, 999	131, 600	87, 700	219, 300
4, 390, 000	4, 393, 999	131, 700	87, 800	219, 500
4, 394, 000	4, 395, 999	131, 800	87, 800	219, 600
4, 396, 000	4, 397, 999	131, 800	87, 900	219, 700
4, 398, 000	4, 399, 999	131, 900	87, 900	219, 800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
4,400,000	4,403,999	132,000	88,000	220,000
4,404,000	4,405,999	132,100	88,000	220,100
4,406,000	4,407,999	132,100	88,100	220,200
4,408,000	4,409,999	132,200	88,100	220,300
4,410,000	4,413,999	132,300	88,200	220,500
4,414,000	4,415,999	132,400	88,200	220,600
4,416,000	4,417,999	132,400	88,300	220,700
4,418,000	4,419,999	132,500	88,300	220,800
4,420,000	4,423,999	132,600	88,400	221,000
4,424,000	4,425,999	132,700	88,400	221,100
4,426,000	4,427,999	132,700	88,500	221,200
4,428,000	4,429,999	132,800	88,500	221,300
4,430,000	4,433,999	132,900	88,600	221,500
4,434,000	4,435,999	133,000	88,600	221,600
4,436,000	4,437,999	133,000	88,700	221,700
4,438,000	4,439,999	133,100	88,700	221,800
4,440,000	4,443,999	133,200	88,800	222,000
4,444,000	4,445,999	133,300	88,800	222,100
4,446,000	4,447,999	133,300	88,900	222,200
4,448,000	4,449,999	133,400	88,900	222,300
4,450,000	4,453,999	133,500	89,000	222,500
4,454,000	4,455,999	133,600	89,000	222,600
4,456,000	4,457,999	133,600	89,100	222,700
4,458,000	4,459,999	133,700	89,100	222,800
4,460,000	4,463,999	133,800	89,200	223,000
4,464,000	4,465,999	133,900	89,200	223,100
4,466,000	4,467,999	133,900	89,300	223,200
4,468,000	4,469,999	134,000	89,300	223,300
4,470,000	4,473,999	134,100	89,400	223,500
4,474,000	4,475,999	134,200	89,400	223,600
4,476,000	4,477,999	134,200	89,500	223,700
4,478,000	4,479,999	134,300	89,500	223,800
4,480,000	4,483,999	134,400	89,600	224,000
4,484,000	4,485,999	134,500	89,600	224,100
4,486,000	4,487,999	134,500	89,700	224,200
4,488,000	4,489,999	134,600	89,700	224,300
4,490,000	4,493,999	134,700	89,800	224,500
4,494,000	4,495,999	134,800	89,800	224,600
4,496,000	4,497,999	134,800	89,900	224,700
4,498,000	4,499,999	134,900	89,900	224,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
4,500,000	4,503,999	135,000	90,000	225,000
4,504,000	4,505,999	135,100	90,000	225,100
4,506,000	4,507,999	135,100	90,100	225,200
4,508,000	4,509,999	135,200	90,100	225,300
4,510,000	4,513,999	135,300	90,200	225,500
4,514,000	4,515,999	135,400	90,200	225,600
4,516,000	4,517,999	135,400	90,300	225,700
4,518,000	4,519,999	135,500	90,300	225,800
4,520,000	4,523,999	135,600	90,400	226,000
4,524,000	4,525,999	135,700	90,400	226,100
4,526,000	4,527,999	135,700	90,500	226,200
4,528,000	4,529,999	135,800	90,500	226,300
4,530,000	4,533,999	135,900	90,600	226,500
4,534,000	4,535,999	136,000	90,600	226,600
4,536,000	4,537,999	136,000	90,700	226,700
4,538,000	4,539,999	136,100	90,700	226,800
4,540,000	4,543,999	136,200	90,800	227,000
4,544,000	4,545,999	136,300	90,800	227,100
4,546,000	4,547,999	136,300	90,900	227,200
4,548,000	4,549,999	136,400	90,900	227,300
4,550,000	4,553,999	136,500	91,000	227,500
4,554,000	4,555,999	136,600	91,000	227,600
4,556,000	4,557,999	136,600	91,100	227,700
4,558,000	4,559,999	136,700	91,100	227,800
4,560,000	4,563,999	136,800	91,200	228,000
4,564,000	4,565,999	136,900	91,200	228,100
4,566,000	4,567,999	136,900	91,300	228,200
4,568,000	4,569,999	137,000	91,300	228,300
4,570,000	4,573,999	137,100	91,400	228,500
4,574,000	4,575,999	137,200	91,400	228,600
4,576,000	4,577,999	137,200	91,500	228,700
4,578,000	4,579,999	137,300	91,500	228,800
4,580,000	4,583,999	137,400	91,600	229,000
4,584,000	4,585,999	137,500	91,600	229,100
4,586,000	4,587,999	137,500	91,700	229,200
4,588,000	4,589,999	137,600	91,700	229,300
4,590,000	4,593,999	137,700	91,800	229,500
4,594,000	4,595,999	137,800	91,800	229,600
4,596,000	4,597,999	137,800	91,900	229,700
4,598,000	4,599,999	137,900	91,900	229,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
4,600,000	4,603,999	138,000	92,000	230,000
4,604,000	4,605,999	138,100	92,000	230,100
4,606,000	4,607,999	138,100	92,100	230,200
4,608,000	4,609,999	138,200	92,100	230,300
4,610,000	4,613,999	138,300	92,200	230,500
4,614,000	4,615,999	138,400	92,200	230,600
4,616,000	4,617,999	138,400	92,300	230,700
4,618,000	4,619,999	138,500	92,300	230,800
4,620,000	4,623,999	138,600	92,400	231,000
4,624,000	4,625,999	138,700	92,400	231,100
4,626,000	4,627,999	138,700	92,500	231,200
4,628,000	4,629,999	138,800	92,500	231,300
4,630,000	4,633,999	138,900	92,600	231,500
4,634,000	4,635,999	139,000	92,600	231,600
4,636,000	4,637,999	139,000	92,700	231,700
4,638,000	4,639,999	139,100	92,700	231,800
4,640,000	4,643,999	139,200	92,800	232,000
4,644,000	4,645,999	139,300	92,800	232,100
4,646,000	4,647,999	139,300	92,900	232,200
4,648,000	4,649,999	139,400	92,900	232,300
4,650,000	4,653,999	139,500	93,000	232,500
4,654,000	4,655,999	139,600	93,000	232,600
4,656,000	4,657,999	139,600	93,100	232,700
4,658,000	4,659,999	139,700	93,100	232,800
4,660,000	4,663,999	139,800	93,200	233,000
4,664,000	4,665,999	139,900	93,200	233,100
4,666,000	4,667,999	139,900	93,300	233,200
4,668,000	4,669,999	140,000	93,300	233,300
4,670,000	4,673,999	140,100	93,400	233,500
4,674,000	4,675,999	140,200	93,400	233,600
4,676,000	4,677,999	140,200	93,500	233,700
4,678,000	4,679,999	140,300	93,500	233,800
4,680,000	4,683,999	140,400	93,600	234,000
4,684,000	4,685,999	140,500	93,600	234,100
4,686,000	4,687,999	140,500	93,700	234,200
4,688,000	4,689,999	140,600	93,700	234,300
4,690,000	4,693,999	140,700	93,800	234,500
4,694,000	4,695,999	140,800	93,800	234,600
4,696,000	4,697,999	140,800	93,900	234,700
4,698,000	4,699,999	140,900	93,900	234,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
4,700,000	4,703,999	141,000	94,000	235,000
4,704,000	4,705,999	141,100	94,000	235,100
4,706,000	4,707,999	141,100	94,100	235,200
4,708,000	4,709,999	141,200	94,100	235,300
4,710,000	4,713,999	141,300	94,200	235,500
4,714,000	4,715,999	141,400	94,200	235,600
4,716,000	4,717,999	141,400	94,300	235,700
4,718,000	4,719,999	141,500	94,300	235,800
4,720,000	4,723,999	141,600	94,400	236,000
4,724,000	4,725,999	141,700	94,400	236,100
4,726,000	4,727,999	141,700	94,500	236,200
4,728,000	4,729,999	141,800	94,500	236,300
4,730,000	4,733,999	141,900	94,600	236,500
4,734,000	4,735,999	142,000	94,600	236,600
4,736,000	4,737,999	142,000	94,700	236,700
4,738,000	4,739,999	142,100	94,700	236,800
4,740,000	4,743,999	142,200	94,800	237,000
4,744,000	4,745,999	142,300	94,800	237,100
4,746,000	4,747,999	142,300	94,900	237,200
4,748,000	4,749,999	142,400	94,900	237,300
4,750,000	4,753,999	142,500	95,000	237,500
4,754,000	4,755,999	142,600	95,000	237,600
4,756,000	4,757,999	142,600	95,100	237,700
4,758,000	4,759,999	142,700	95,100	237,800
4,760,000	4,763,999	142,800	95,200	238,000
4,764,000	4,765,999	142,900	95,200	238,100
4,766,000	4,767,999	142,900	95,300	238,200
4,768,000	4,769,999	143,000	95,300	238,300
4,770,000	4,773,999	143,100	95,400	238,500
4,774,000	4,775,999	143,200	95,400	238,600
4,776,000	4,777,999	143,200	95,500	238,700
4,778,000	4,779,999	143,300	95,500	238,800
4,780,000	4,783,999	143,400	95,600	239,000
4,784,000	4,785,999	143,500	95,600	239,100
4,786,000	4,787,999	143,500	95,700	239,200
4,788,000	4,789,999	143,600	95,700	239,300
4,790,000	4,793,999	143,700	95,800	239,500
4,794,000	4,795,999	143,800	95,800	239,600
4,796,000	4,797,999	143,800	95,900	239,700
4,798,000	4,799,999	143,900	95,900	239,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
4, 800, 000	4, 803, 999	144, 000	96, 000	240, 000
4, 804, 000	4, 805, 999	144, 100	96, 000	240, 100
4, 806, 000	4, 807, 999	144, 100	96, 100	240, 200
4, 808, 000	4, 809, 999	144, 200	96, 100	240, 300
4, 810, 000	4, 813, 999	144, 300	96, 200	240, 500
4, 814, 000	4, 815, 999	144, 400	96, 200	240, 600
4, 816, 000	4, 817, 999	144, 400	96, 300	240, 700
4, 818, 000	4, 819, 999	144, 500	96, 300	240, 800
4, 820, 000	4, 823, 999	144, 600	96, 400	241, 000
4, 824, 000	4, 825, 999	144, 700	96, 400	241, 100
4, 826, 000	4, 827, 999	144, 700	96, 500	241, 200
4, 828, 000	4, 829, 999	144, 800	96, 500	241, 300
4, 830, 000	4, 833, 999	144, 900	96, 600	241, 500
4, 834, 000	4, 835, 999	145, 000	96, 600	241, 600
4, 836, 000	4, 837, 999	145, 000	96, 700	241, 700
4, 838, 000	4, 839, 999	145, 100	96, 700	241, 800
4, 840, 000	4, 843, 999	145, 200	96, 800	242, 000
4, 844, 000	4, 845, 999	145, 300	96, 800	242, 100
4, 846, 000	4, 847, 999	145, 300	96, 900	242, 200
4, 848, 000	4, 849, 999	145, 400	96, 900	242, 300
4, 850, 000	4, 853, 999	145, 500	97, 000	242, 500
4, 854, 000	4, 855, 999	145, 600	97, 000	242, 600
4, 856, 000	4, 857, 999	145, 600	97, 100	242, 700
4, 858, 000	4, 859, 999	145, 700	97, 100	242, 800
4, 860, 000	4, 863, 999	145, 800	97, 200	243, 000
4, 864, 000	4, 865, 999	145, 900	97, 200	243, 100
4, 866, 000	4, 867, 999	145, 900	97, 300	243, 200
4, 868, 000	4, 869, 999	146, 000	97, 300	243, 300
4, 870, 000	4, 873, 999	146, 100	97, 400	243, 500
4, 874, 000	4, 875, 999	146, 200	97, 400	243, 600
4, 876, 000	4, 877, 999	146, 200	97, 500	243, 700
4, 878, 000	4, 879, 999	146, 300	97, 500	243, 800
4, 880, 000	4, 883, 999	146, 400	97, 600	244, 000
4, 884, 000	4, 885, 999	146, 500	97, 600	244, 100
4, 886, 000	4, 887, 999	146, 500	97, 700	244, 200
4, 888, 000	4, 889, 999	146, 600	97, 700	244, 300
4, 890, 000	4, 893, 999	146, 700	97, 800	244, 500
4, 894, 000	4, 895, 999	146, 800	97, 800	244, 600
4, 896, 000	4, 897, 999	146, 800	97, 900	244, 700
4, 898, 000	4, 899, 999	146, 900	97, 900	244, 800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
4, 900, 000	4, 903, 999	147, 000	98, 000	245, 000
4, 904, 000	4, 905, 999	147, 100	98, 000	245, 100
4, 906, 000	4, 907, 999	147, 100	98, 100	245, 200
4, 908, 000	4, 909, 999	147, 200	98, 100	245, 300
4, 910, 000	4, 913, 999	147, 300	98, 200	245, 500
4, 914, 000	4, 915, 999	147, 400	98, 200	245, 600
4, 916, 000	4, 917, 999	147, 400	98, 300	245, 700
4, 918, 000	4, 919, 999	147, 500	98, 300	245, 800
4, 920, 000	4, 923, 999	147, 600	98, 400	246, 000
4, 924, 000	4, 925, 999	147, 700	98, 400	246, 100
4, 926, 000	4, 927, 999	147, 700	98, 500	246, 200
4, 928, 000	4, 929, 999	147, 800	98, 500	246, 300
4, 930, 000	4, 933, 999	147, 900	98, 600	246, 500
4, 934, 000	4, 935, 999	148, 000	98, 600	246, 600
4, 936, 000	4, 937, 999	148, 000	98, 700	246, 700
4, 938, 000	4, 939, 999	148, 100	98, 700	246, 800
4, 940, 000	4, 943, 999	148, 200	98, 800	247, 000
4, 944, 000	4, 945, 999	148, 300	98, 800	247, 100
4, 946, 000	4, 947, 999	148, 300	98, 900	247, 200
4, 948, 000	4, 949, 999	148, 400	98, 900	247, 300
4, 950, 000	4, 953, 999	148, 500	99, 000	247, 500
4, 954, 000	4, 955, 999	148, 600	99, 000	247, 600
4, 956, 000	4, 957, 999	148, 600	99, 100	247, 700
4, 958, 000	4, 959, 999	148, 700	99, 100	247, 800
4, 960, 000	4, 963, 999	148, 800	99, 200	248, 000
4, 964, 000	4, 965, 999	148, 900	99, 200	248, 100
4, 966, 000	4, 967, 999	148, 900	99, 300	248, 200
4, 968, 000	4, 969, 999	149, 000	99, 300	248, 300
4, 970, 000	4, 973, 999	149, 100	99, 400	248, 500
4, 974, 000	4, 975, 999	149, 200	99, 400	248, 600
4, 976, 000	4, 977, 999	149, 200	99, 500	248, 700
4, 978, 000	4, 979, 999	149, 300	99, 500	248, 800
4, 980, 000	4, 983, 999	149, 400	99, 600	249, 000
4, 984, 000	4, 985, 999	149, 500	99, 600	249, 100
4, 986, 000	4, 987, 999	149, 500	99, 700	249, 200
4, 988, 000	4, 989, 999	149, 600	99, 700	249, 300
4, 990, 000	4, 993, 999	149, 700	99, 800	249, 500
4, 994, 000	4, 995, 999	149, 800	99, 800	249, 600
4, 996, 000	4, 997, 999	149, 800	99, 900	249, 700
4, 998, 000	4, 999, 999	149, 900	99, 900	249, 800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
5,000,000	5,003,999	150,000	100,000	250,000
5,004,000	5,005,999	150,100	100,000	250,100
5,006,000	5,007,999	150,100	100,100	250,200
5,008,000	5,009,999	150,200	100,100	250,300
5,010,000	5,013,999	150,300	100,200	250,500
5,014,000	5,015,999	150,400	100,200	250,600
5,016,000	5,017,999	150,400	100,300	250,700
5,018,000	5,019,999	150,500	100,300	250,800
5,020,000	5,023,999	150,600	100,400	251,000
5,024,000	5,025,999	150,700	100,400	251,100
5,026,000	5,027,999	150,700	100,500	251,200
5,028,000	5,029,999	150,800	100,500	251,300
5,030,000	5,033,999	150,900	100,600	251,500
5,034,000	5,035,999	151,000	100,600	251,600
5,036,000	5,037,999	151,000	100,700	251,700
5,038,000	5,039,999	151,100	100,700	251,800
5,040,000	5,043,999	151,200	100,800	252,000
5,044,000	5,045,999	151,300	100,800	252,100
5,046,000	5,047,999	151,300	100,900	252,200
5,048,000	5,049,999	151,400	100,900	252,300
5,050,000	5,053,999	151,500	101,000	252,500
5,054,000	5,055,999	151,600	101,000	252,600
5,056,000	5,057,999	151,600	101,100	252,700
5,058,000	5,059,999	151,700	101,100	252,800
5,060,000	5,063,999	151,800	101,200	253,000
5,064,000	5,065,999	151,900	101,200	253,100
5,066,000	5,067,999	151,900	101,300	253,200
5,068,000	5,069,999	152,000	101,300	253,300
5,070,000	5,073,999	152,100	101,400	253,500
5,074,000	5,075,999	152,200	101,400	253,600
5,076,000	5,077,999	152,200	101,500	253,700
5,078,000	5,079,999	152,300	101,500	253,800
5,080,000	5,083,999	152,400	101,600	254,000
5,084,000	5,085,999	152,500	101,600	254,100
5,086,000	5,087,999	152,500	101,700	254,200
5,088,000	5,089,999	152,600	101,700	254,300
5,090,000	5,093,999	152,700	101,800	254,500
5,094,000	5,095,999	152,800	101,800	254,600
5,096,000	5,097,999	152,800	101,900	254,700
5,098,000	5,099,999	152,900	101,900	254,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
5,100,000	5,103,999	153,000	102,000	255,000
5,104,000	5,105,999	153,100	102,000	255,100
5,106,000	5,107,999	153,100	102,100	255,200
5,108,000	5,109,999	153,200	102,100	255,300
5,110,000	5,113,999	153,300	102,200	255,500
5,114,000	5,115,999	153,400	102,200	255,600
5,116,000	5,117,999	153,400	102,300	255,700
5,118,000	5,119,999	153,500	102,300	255,800
5,120,000	5,123,999	153,600	102,400	256,000
5,124,000	5,125,999	153,700	102,400	256,100
5,126,000	5,127,999	153,700	102,500	256,200
5,128,000	5,129,999	153,800	102,500	256,300
5,130,000	5,133,999	153,900	102,600	256,500
5,134,000	5,135,999	154,000	102,600	256,600
5,136,000	5,137,999	154,000	102,700	256,700
5,138,000	5,139,999	154,100	102,700	256,800
5,140,000	5,143,999	154,200	102,800	257,000
5,144,000	5,145,999	154,300	102,800	257,100
5,146,000	5,147,999	154,300	102,900	257,200
5,148,000	5,149,999	154,400	102,900	257,300
5,150,000	5,153,999	154,500	103,000	257,500
5,154,000	5,155,999	154,600	103,000	257,600
5,156,000	5,157,999	154,600	103,100	257,700
5,158,000	5,159,999	154,700	103,100	257,800
5,160,000	5,163,999	154,800	103,200	258,000
5,164,000	5,165,999	154,900	103,200	258,100
5,166,000	5,167,999	154,900	103,300	258,200
5,168,000	5,169,999	155,000	103,300	258,300
5,170,000	5,173,999	155,100	103,400	258,500
5,174,000	5,175,999	155,200	103,400	258,600
5,176,000	5,177,999	155,200	103,500	258,700
5,178,000	5,179,999	155,300	103,500	258,800
5,180,000	5,183,999	155,400	103,600	259,000
5,184,000	5,185,999	155,500	103,600	259,100
5,186,000	5,187,999	155,500	103,700	259,200
5,188,000	5,189,999	155,600	103,700	259,300
5,190,000	5,193,999	155,700	103,800	259,500
5,194,000	5,195,999	155,800	103,800	259,600
5,196,000	5,197,999	155,800	103,900	259,700
5,198,000	5,199,999	155,900	103,900	259,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
5, 200, 000	5, 203, 999	156, 000	104, 000	260, 000
5, 204, 000	5, 205, 999	156, 100	104, 000	260, 100
5, 206, 000	5, 207, 999	156, 100	104, 100	260, 200
5, 208, 000	5, 209, 999	156, 200	104, 100	260, 300
5, 210, 000	5, 213, 999	156, 300	104, 200	260, 500
5, 214, 000	5, 215, 999	156, 400	104, 200	260, 600
5, 216, 000	5, 217, 999	156, 400	104, 300	260, 700
5, 218, 000	5, 219, 999	156, 500	104, 300	260, 800
5, 220, 000	5, 223, 999	156, 600	104, 400	261, 000
5, 224, 000	5, 225, 999	156, 700	104, 400	261, 100
5, 226, 000	5, 227, 999	156, 700	104, 500	261, 200
5, 228, 000	5, 229, 999	156, 800	104, 500	261, 300
5, 230, 000	5, 233, 999	156, 900	104, 600	261, 500
5, 234, 000	5, 235, 999	157, 000	104, 600	261, 600
5, 236, 000	5, 237, 999	157, 000	104, 700	261, 700
5, 238, 000	5, 239, 999	157, 100	104, 700	261, 800
5, 240, 000	5, 243, 999	157, 200	104, 800	262, 000
5, 244, 000	5, 245, 999	157, 300	104, 800	262, 100
5, 246, 000	5, 247, 999	157, 300	104, 900	262, 200
5, 248, 000	5, 249, 999	157, 400	104, 900	262, 300
5, 250, 000	5, 253, 999	157, 500	105, 000	262, 500
5, 254, 000	5, 255, 999	157, 600	105, 000	262, 600
5, 256, 000	5, 257, 999	157, 600	105, 100	262, 700
5, 258, 000	5, 259, 999	157, 700	105, 100	262, 800
5, 260, 000	5, 263, 999	157, 800	105, 200	263, 000
5, 264, 000	5, 265, 999	157, 900	105, 200	263, 100
5, 266, 000	5, 267, 999	157, 900	105, 300	263, 200
5, 268, 000	5, 269, 999	158, 000	105, 300	263, 300
5, 270, 000	5, 273, 999	158, 100	105, 400	263, 500
5, 274, 000	5, 275, 999	158, 200	105, 400	263, 600
5, 276, 000	5, 277, 999	158, 200	105, 500	263, 700
5, 278, 000	5, 279, 999	158, 300	105, 500	263, 800
5, 280, 000	5, 283, 999	158, 400	105, 600	264, 000
5, 284, 000	5, 285, 999	158, 500	105, 600	264, 100
5, 286, 000	5, 287, 999	158, 500	105, 700	264, 200
5, 288, 000	5, 289, 999	158, 600	105, 700	264, 300
5, 290, 000	5, 293, 999	158, 700	105, 800	264, 500
5, 294, 000	5, 295, 999	158, 800	105, 800	264, 600
5, 296, 000	5, 297, 999	158, 800	105, 900	264, 700
5, 298, 000	5, 299, 999	158, 900	105, 900	264, 800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
5, 300, 000	5, 303, 999	159, 000	106, 000	265, 000
5, 304, 000	5, 305, 999	159, 100	106, 000	265, 100
5, 306, 000	5, 307, 999	159, 100	106, 100	265, 200
5, 308, 000	5, 309, 999	159, 200	106, 100	265, 300
5, 310, 000	5, 313, 999	159, 300	106, 200	265, 500
5, 314, 000	5, 315, 999	159, 400	106, 200	265, 600
5, 316, 000	5, 317, 999	159, 400	106, 300	265, 700
5, 318, 000	5, 319, 999	159, 500	106, 300	265, 800
5, 320, 000	5, 323, 999	159, 600	106, 400	266, 000
5, 324, 000	5, 325, 999	159, 700	106, 400	266, 100
5, 326, 000	5, 327, 999	159, 700	106, 500	266, 200
5, 328, 000	5, 329, 999	159, 800	106, 500	266, 300
5, 330, 000	5, 333, 999	159, 900	106, 600	266, 500
5, 334, 000	5, 335, 999	160, 000	106, 600	266, 600
5, 336, 000	5, 337, 999	160, 000	106, 700	266, 700
5, 338, 000	5, 339, 999	160, 100	106, 700	266, 800
5, 340, 000	5, 343, 999	160, 200	106, 800	267, 000
5, 344, 000	5, 345, 999	160, 300	106, 800	267, 100
5, 346, 000	5, 347, 999	160, 300	106, 900	267, 200
5, 348, 000	5, 349, 999	160, 400	106, 900	267, 300
5, 350, 000	5, 353, 999	160, 500	107, 000	267, 500
5, 354, 000	5, 355, 999	160, 600	107, 000	267, 600
5, 356, 000	5, 357, 999	160, 600	107, 100	267, 700
5, 358, 000	5, 359, 999	160, 700	107, 100	267, 800
5, 360, 000	5, 363, 999	160, 800	107, 200	268, 000
5, 364, 000	5, 365, 999	160, 900	107, 200	268, 100
5, 366, 000	5, 367, 999	160, 900	107, 300	268, 200
5, 368, 000	5, 369, 999	161, 000	107, 300	268, 300
5, 370, 000	5, 373, 999	161, 100	107, 400	268, 500
5, 374, 000	5, 375, 999	161, 200	107, 400	268, 600
5, 376, 000	5, 377, 999	161, 200	107, 500	268, 700
5, 378, 000	5, 379, 999	161, 300	107, 500	268, 800
5, 380, 000	5, 383, 999	161, 400	107, 600	269, 000
5, 384, 000	5, 385, 999	161, 500	107, 600	269, 100
5, 386, 000	5, 387, 999	161, 500	107, 700	269, 200
5, 388, 000	5, 389, 999	161, 600	107, 700	269, 300
5, 390, 000	5, 393, 999	161, 700	107, 800	269, 500
5, 394, 000	5, 395, 999	161, 800	107, 800	269, 600
5, 396, 000	5, 397, 999	161, 800	107, 900	269, 700
5, 398, 000	5, 399, 999	161, 900	107, 900	269, 800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
5,400,000	5,403,999	162,000	108,000	270,000
5,404,000	5,405,999	162,100	108,000	270,100
5,406,000	5,407,999	162,100	108,100	270,200
5,408,000	5,409,999	162,200	108,100	270,300
5,410,000	5,413,999	162,300	108,200	270,500
5,414,000	5,415,999	162,400	108,200	270,600
5,416,000	5,417,999	162,400	108,300	270,700
5,418,000	5,419,999	162,500	108,300	270,800
5,420,000	5,423,999	162,600	108,400	271,000
5,424,000	5,425,999	162,700	108,400	271,100
5,426,000	5,427,999	162,700	108,500	271,200
5,428,000	5,429,999	162,800	108,500	271,300
5,430,000	5,433,999	162,900	108,600	271,500
5,434,000	5,435,999	163,000	108,600	271,600
5,436,000	5,437,999	163,000	108,700	271,700
5,438,000	5,439,999	163,100	108,700	271,800
5,440,000	5,443,999	163,200	108,800	272,000
5,444,000	5,445,999	163,300	108,800	272,100
5,446,000	5,447,999	163,300	108,900	272,200
5,448,000	5,449,999	163,400	108,900	272,300
5,450,000	5,453,999	163,500	109,000	272,500
5,454,000	5,455,999	163,600	109,000	272,600
5,456,000	5,457,999	163,600	109,100	272,700
5,458,000	5,459,999	163,700	109,100	272,800
5,460,000	5,463,999	163,800	109,200	273,000
5,464,000	5,465,999	163,900	109,200	273,100
5,466,000	5,467,999	163,900	109,300	273,200
5,468,000	5,469,999	164,000	109,300	273,300
5,470,000	5,473,999	164,100	109,400	273,500
5,474,000	5,475,999	164,200	109,400	273,600
5,476,000	5,477,999	164,200	109,500	273,700
5,478,000	5,479,999	164,300	109,500	273,800
5,480,000	5,483,999	164,400	109,600	274,000
5,484,000	5,485,999	164,500	109,600	274,100
5,486,000	5,487,999	164,500	109,700	274,200
5,488,000	5,489,999	164,600	109,700	274,300
5,490,000	5,493,999	164,700	109,800	274,500
5,494,000	5,495,999	164,800	109,800	274,600
5,496,000	5,497,999	164,800	109,900	274,700
5,498,000	5,499,999	164,900	109,900	274,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
5,500,000	5,503,999	165,000	110,000	275,000
5,504,000	5,505,999	165,100	110,000	275,100
5,506,000	5,507,999	165,100	110,100	275,200
5,508,000	5,509,999	165,200	110,100	275,300
5,510,000	5,513,999	165,300	110,200	275,500
5,514,000	5,515,999	165,400	110,200	275,600
5,516,000	5,517,999	165,400	110,300	275,700
5,518,000	5,519,999	165,500	110,300	275,800
5,520,000	5,523,999	165,600	110,400	276,000
5,524,000	5,525,999	165,700	110,400	276,100
5,526,000	5,527,999	165,700	110,500	276,200
5,528,000	5,529,999	165,800	110,500	276,300
5,530,000	5,533,999	165,900	110,600	276,500
5,534,000	5,535,999	166,000	110,600	276,600
5,536,000	5,537,999	166,000	110,700	276,700
5,538,000	5,539,999	166,100	110,700	276,800
5,540,000	5,543,999	166,200	110,800	277,000
5,544,000	5,545,999	166,300	110,800	277,100
5,546,000	5,547,999	166,300	110,900	277,200
5,548,000	5,549,999	166,400	110,900	277,300
5,550,000	5,553,999	166,500	111,000	277,500
5,554,000	5,555,999	166,600	111,000	277,600
5,556,000	5,557,999	166,600	111,100	277,700
5,558,000	5,559,999	166,700	111,100	277,800
5,560,000	5,563,999	166,800	111,200	278,000
5,564,000	5,565,999	166,900	111,200	278,100
5,566,000	5,567,999	166,900	111,300	278,200
5,568,000	5,569,999	167,000	111,300	278,300
5,570,000	5,573,999	167,100	111,400	278,500
5,574,000	5,575,999	167,200	111,400	278,600
5,576,000	5,577,999	167,200	111,500	278,700
5,578,000	5,579,999	167,300	111,500	278,800
5,580,000	5,583,999	167,400	111,600	279,000
5,584,000	5,585,999	167,500	111,600	279,100
5,586,000	5,587,999	167,500	111,700	279,200
5,588,000	5,589,999	167,600	111,700	279,300
5,590,000	5,593,999	167,700	111,800	279,500
5,594,000	5,595,999	167,800	111,800	279,600
5,596,000	5,597,999	167,800	111,900	279,700
5,598,000	5,599,999	167,900	111,900	279,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
5,600,000	5,603,999	168,000	112,000	280,000
5,604,000	5,605,999	168,100	112,000	280,100
5,606,000	5,607,999	168,100	112,100	280,200
5,608,000	5,609,999	168,200	112,100	280,300
5,610,000	5,613,999	168,300	112,200	280,500
5,614,000	5,615,999	168,400	112,200	280,600
5,616,000	5,617,999	168,400	112,300	280,700
5,618,000	5,619,999	168,500	112,300	280,800
5,620,000	5,623,999	168,600	112,400	281,000
5,624,000	5,625,999	168,700	112,400	281,100
5,626,000	5,627,999	168,700	112,500	281,200
5,628,000	5,629,999	168,800	112,500	281,300
5,630,000	5,633,999	168,900	112,600	281,500
5,634,000	5,635,999	169,000	112,600	281,600
5,636,000	5,637,999	169,000	112,700	281,700
5,638,000	5,639,999	169,100	112,700	281,800
5,640,000	5,643,999	169,200	112,800	282,000
5,644,000	5,645,999	169,300	112,800	282,100
5,646,000	5,647,999	169,300	112,900	282,200
5,648,000	5,649,999	169,400	112,900	282,300
5,650,000	5,653,999	169,500	113,000	282,500
5,654,000	5,655,999	169,600	113,000	282,600
5,656,000	5,657,999	169,600	113,100	282,700
5,658,000	5,659,999	169,700	113,100	282,800
5,660,000	5,663,999	169,800	113,200	283,000
5,664,000	5,665,999	169,900	113,200	283,100
5,666,000	5,667,999	169,900	113,300	283,200
5,668,000	5,669,999	170,000	113,300	283,300
5,670,000	5,673,999	170,100	113,400	283,500
5,674,000	5,675,999	170,200	113,400	283,600
5,676,000	5,677,999	170,200	113,500	283,700
5,678,000	5,679,999	170,300	113,500	283,800
5,680,000	5,683,999	170,400	113,600	284,000
5,684,000	5,685,999	170,500	113,600	284,100
5,686,000	5,687,999	170,500	113,700	284,200
5,688,000	5,689,999	170,600	113,700	284,300
5,690,000	5,693,999	170,700	113,800	284,500
5,694,000	5,695,999	170,800	113,800	284,600
5,696,000	5,697,999	170,800	113,900	284,700
5,698,000	5,699,999	170,900	113,900	284,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
5,700,000	5,703,999	171,000	114,000	285,000
5,704,000	5,705,999	171,100	114,000	285,100
5,706,000	5,707,999	171,100	114,100	285,200
5,708,000	5,709,999	171,200	114,100	285,300
5,710,000	5,713,999	171,300	114,200	285,500
5,714,000	5,715,999	171,400	114,200	285,600
5,716,000	5,717,999	171,400	114,300	285,700
5,718,000	5,719,999	171,500	114,300	285,800
5,720,000	5,723,999	171,600	114,400	286,000
5,724,000	5,725,999	171,700	114,400	286,100
5,726,000	5,727,999	171,700	114,500	286,200
5,728,000	5,729,999	171,800	114,500	286,300
5,730,000	5,733,999	171,900	114,600	286,500
5,734,000	5,735,999	172,000	114,600	286,600
5,736,000	5,737,999	172,000	114,700	286,700
5,738,000	5,739,999	172,100	114,700	286,800
5,740,000	5,743,999	172,200	114,800	287,000
5,744,000	5,745,999	172,300	114,800	287,100
5,746,000	5,747,999	172,300	114,900	287,200
5,748,000	5,749,999	172,400	114,900	287,300
5,750,000	5,753,999	172,500	115,000	287,500
5,754,000	5,755,999	172,600	115,000	287,600
5,756,000	5,757,999	172,600	115,100	287,700
5,758,000	5,759,999	172,700	115,100	287,800
5,760,000	5,763,999	172,800	115,200	288,000
5,764,000	5,765,999	172,900	115,200	288,100
5,766,000	5,767,999	172,900	115,300	288,200
5,768,000	5,769,999	173,000	115,300	288,300
5,770,000	5,773,999	173,100	115,400	288,500
5,774,000	5,775,999	173,200	115,400	288,600
5,776,000	5,777,999	173,200	115,500	288,700
5,778,000	5,779,999	173,300	115,500	288,800
5,780,000	5,783,999	173,400	115,600	289,000
5,784,000	5,785,999	173,500	115,600	289,100
5,786,000	5,787,999	173,500	115,700	289,200
5,788,000	5,789,999	173,600	115,700	289,300
5,790,000	5,793,999	173,700	115,800	289,500
5,794,000	5,795,999	173,800	115,800	289,600
5,796,000	5,797,999	173,800	115,900	289,700
5,798,000	5,799,999	173,900	115,900	289,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
5,800,000	5,803,999	174,000	116,000	290,000
5,804,000	5,805,999	174,100	116,000	290,100
5,806,000	5,807,999	174,100	116,100	290,200
5,808,000	5,809,999	174,200	116,100	290,300
5,810,000	5,813,999	174,300	116,200	290,500
5,814,000	5,815,999	174,400	116,200	290,600
5,816,000	5,817,999	174,400	116,300	290,700
5,818,000	5,819,999	174,500	116,300	290,800
5,820,000	5,823,999	174,600	116,400	291,000
5,824,000	5,825,999	174,700	116,400	291,100
5,826,000	5,827,999	174,700	116,500	291,200
5,828,000	5,829,999	174,800	116,500	291,300
5,830,000	5,833,999	174,900	116,600	291,500
5,834,000	5,835,999	175,000	116,600	291,600
5,836,000	5,837,999	175,000	116,700	291,700
5,838,000	5,839,999	175,100	116,700	291,800
5,840,000	5,843,999	175,200	116,800	292,000
5,844,000	5,845,999	175,300	116,800	292,100
5,846,000	5,847,999	175,300	116,900	292,200
5,848,000	5,849,999	175,400	116,900	292,300
5,850,000	5,853,999	175,500	117,000	292,500
5,854,000	5,855,999	175,600	117,000	292,600
5,856,000	5,857,999	175,600	117,100	292,700
5,858,000	5,859,999	175,700	117,100	292,800
5,860,000	5,863,999	175,800	117,200	293,000
5,864,000	5,865,999	175,900	117,200	293,100
5,866,000	5,867,999	175,900	117,300	293,200
5,868,000	5,869,999	176,000	117,300	293,300
5,870,000	5,873,999	176,100	117,400	293,500
5,874,000	5,875,999	176,200	117,400	293,600
5,876,000	5,877,999	176,200	117,500	293,700
5,878,000	5,879,999	176,300	117,500	293,800
5,880,000	5,883,999	176,400	117,600	294,000
5,884,000	5,885,999	176,500	117,600	294,100
5,886,000	5,887,999	176,500	117,700	294,200
5,888,000	5,889,999	176,600	117,700	294,300
5,890,000	5,893,999	176,700	117,800	294,500
5,894,000	5,895,999	176,800	117,800	294,600
5,896,000	5,897,999	176,800	117,900	294,700
5,898,000	5,899,999	176,900	117,900	294,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
5,900,000	5,903,999	177,000	118,000	295,000
5,904,000	5,905,999	177,100	118,000	295,100
5,906,000	5,907,999	177,100	118,100	295,200
5,908,000	5,909,999	177,200	118,100	295,300
5,910,000	5,913,999	177,300	118,200	295,500
5,914,000	5,915,999	177,400	118,200	295,600
5,916,000	5,917,999	177,400	118,300	295,700
5,918,000	5,919,999	177,500	118,300	295,800
5,920,000	5,923,999	177,600	118,400	296,000
5,924,000	5,925,999	177,700	118,400	296,100
5,926,000	5,927,999	177,700	118,500	296,200
5,928,000	5,929,999	177,800	118,500	296,300
5,930,000	5,933,999	177,900	118,600	296,500
5,934,000	5,935,999	178,000	118,600	296,600
5,936,000	5,937,999	178,000	118,700	296,700
5,938,000	5,939,999	178,100	118,700	296,800
5,940,000	5,943,999	178,200	118,800	297,000
5,944,000	5,945,999	178,300	118,800	297,100
5,946,000	5,947,999	178,300	118,900	297,200
5,948,000	5,949,999	178,400	118,900	297,300
5,950,000	5,953,999	178,500	119,000	297,500
5,954,000	5,955,999	178,600	119,000	297,600
5,956,000	5,957,999	178,600	119,100	297,700
5,958,000	5,959,999	178,700	119,100	297,800
5,960,000	5,963,999	178,800	119,200	298,000
5,964,000	5,965,999	178,900	119,200	298,100
5,966,000	5,967,999	178,900	119,300	298,200
5,968,000	5,969,999	179,000	119,300	298,300
5,970,000	5,973,999	179,100	119,400	298,500
5,974,000	5,975,999	179,200	119,400	298,600
5,976,000	5,977,999	179,200	119,500	298,700
5,978,000	5,979,999	179,300	119,500	298,800
5,980,000	5,983,999	179,400	119,600	299,000
5,984,000	5,985,999	179,500	119,600	299,100
5,986,000	5,987,999	179,500	119,700	299,200
5,988,000	5,989,999	179,600	119,700	299,300
5,990,000	5,993,999	179,700	119,800	299,500
5,994,000	5,995,999	179,800	119,800	299,600
5,996,000	5,997,999	179,800	119,900	299,700
5,998,000	5,999,999	179,900	119,900	299,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
6,000,000	6,003,999	180,000	120,000	300,000
6,004,000	6,005,999	180,100	120,000	300,100
6,006,000	6,007,999	180,100	120,100	300,200
6,008,000	6,009,999	180,200	120,100	300,300
6,010,000	6,013,999	180,300	120,200	300,500
6,014,000	6,015,999	180,400	120,200	300,600
6,016,000	6,017,999	180,400	120,300	300,700
6,018,000	6,019,999	180,500	120,300	300,800
6,020,000	6,023,999	180,600	120,400	301,000
6,024,000	6,025,999	180,700	120,400	301,100
6,026,000	6,027,999	180,700	120,500	301,200
6,028,000	6,029,999	180,800	120,500	301,300
6,030,000	6,033,999	180,900	120,600	301,500
6,034,000	6,035,999	181,000	120,600	301,600
6,036,000	6,037,999	181,000	120,700	301,700
6,038,000	6,039,999	181,100	120,700	301,800
6,040,000	6,043,999	181,200	120,800	302,000
6,044,000	6,045,999	181,300	120,800	302,100
6,046,000	6,047,999	181,300	120,900	302,200
6,048,000	6,049,999	181,400	120,900	302,300
6,050,000	6,053,999	181,500	121,000	302,500
6,054,000	6,055,999	181,600	121,000	302,600
6,056,000	6,057,999	181,600	121,100	302,700
6,058,000	6,059,999	181,700	121,100	302,800
6,060,000	6,063,999	181,800	121,200	303,000
6,064,000	6,065,999	181,900	121,200	303,100
6,066,000	6,067,999	181,900	121,300	303,200
6,068,000	6,069,999	182,000	121,300	303,300
6,070,000	6,073,999	182,100	121,400	303,500
6,074,000	6,075,999	182,200	121,400	303,600
6,076,000	6,077,999	182,200	121,500	303,700
6,078,000	6,079,999	182,300	121,500	303,800
6,080,000	6,083,999	182,400	121,600	304,000
6,084,000	6,085,999	182,500	121,600	304,100
6,086,000	6,087,999	182,500	121,700	304,200
6,088,000	6,089,999	182,600	121,700	304,300
6,090,000	6,093,999	182,700	121,800	304,500
6,094,000	6,095,999	182,800	121,800	304,600
6,096,000	6,097,999	182,800	121,900	304,700
6,098,000	6,099,999	182,900	121,900	304,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
6,100,000	6,103,999	183,000	122,000	305,000
6,104,000	6,105,999	183,100	122,000	305,100
6,106,000	6,107,999	183,100	122,100	305,200
6,108,000	6,109,999	183,200	122,100	305,300
6,110,000	6,113,999	183,300	122,200	305,500
6,114,000	6,115,999	183,400	122,200	305,600
6,116,000	6,117,999	183,400	122,300	305,700
6,118,000	6,119,999	183,500	122,300	305,800
6,120,000	6,123,999	183,600	122,400	306,000
6,124,000	6,125,999	183,700	122,400	306,100
6,126,000	6,127,999	183,700	122,500	306,200
6,128,000	6,129,999	183,800	122,500	306,300
6,130,000	6,133,999	183,900	122,600	306,500
6,134,000	6,135,999	184,000	122,600	306,600
6,136,000	6,137,999	184,000	122,700	306,700
6,138,000	6,139,999	184,100	122,700	306,800
6,140,000	6,143,999	184,200	122,800	307,000
6,144,000	6,145,999	184,300	122,800	307,100
6,146,000	6,147,999	184,300	122,900	307,200
6,148,000	6,149,999	184,400	122,900	307,300
6,150,000	6,153,999	184,500	123,000	307,500
6,154,000	6,155,999	184,600	123,000	307,600
6,156,000	6,157,999	184,600	123,100	307,700
6,158,000	6,159,999	184,700	123,100	307,800
6,160,000	6,163,999	184,800	123,200	308,000
6,164,000	6,165,999	184,900	123,200	308,100
6,166,000	6,167,999	184,900	123,300	308,200
6,168,000	6,169,999	185,000	123,300	308,300
6,170,000	6,173,999	185,100	123,400	308,500
6,174,000	6,175,999	185,200	123,400	308,600
6,176,000	6,177,999	185,200	123,500	308,700
6,178,000	6,179,999	185,300	123,500	308,800
6,180,000	6,183,999	185,400	123,600	309,000
6,184,000	6,185,999	185,500	123,600	309,100
6,186,000	6,187,999	185,500	123,700	309,200
6,188,000	6,189,999	185,600	123,700	309,300
6,190,000	6,193,999	185,700	123,800	309,500
6,194,000	6,195,999	185,800	123,800	309,600
6,196,000	6,197,999	185,800	123,900	309,700
6,198,000	6,199,999	185,900	123,900	309,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
6, 200, 000	6, 203, 999	186, 000	124, 000	310, 000
6, 204, 000	6, 205, 999	186, 100	124, 000	310, 100
6, 206, 000	6, 207, 999	186, 100	124, 100	310, 200
6, 208, 000	6, 209, 999	186, 200	124, 100	310, 300
6, 210, 000	6, 213, 999	186, 300	124, 200	310, 500
6, 214, 000	6, 215, 999	186, 400	124, 200	310, 600
6, 216, 000	6, 217, 999	186, 400	124, 300	310, 700
6, 218, 000	6, 219, 999	186, 500	124, 300	310, 800
6, 220, 000	6, 223, 999	186, 600	124, 400	311, 000
6, 224, 000	6, 225, 999	186, 700	124, 400	311, 100
6, 226, 000	6, 227, 999	186, 700	124, 500	311, 200
6, 228, 000	6, 229, 999	186, 800	124, 500	311, 300
6, 230, 000	6, 233, 999	186, 900	124, 600	311, 500
6, 234, 000	6, 235, 999	187, 000	124, 600	311, 600
6, 236, 000	6, 237, 999	187, 000	124, 700	311, 700
6, 238, 000	6, 239, 999	187, 100	124, 700	311, 800
6, 240, 000	6, 243, 999	187, 200	124, 800	312, 000
6, 244, 000	6, 245, 999	187, 300	124, 800	312, 100
6, 246, 000	6, 247, 999	187, 300	124, 900	312, 200
6, 248, 000	6, 249, 999	187, 400	124, 900	312, 300
6, 250, 000	6, 253, 999	187, 500	125, 000	312, 500
6, 254, 000	6, 255, 999	187, 600	125, 000	312, 600
6, 256, 000	6, 257, 999	187, 600	125, 100	312, 700
6, 258, 000	6, 259, 999	187, 700	125, 100	312, 800
6, 260, 000	6, 263, 999	187, 800	125, 200	313, 000
6, 264, 000	6, 265, 999	187, 900	125, 200	313, 100
6, 266, 000	6, 267, 999	187, 900	125, 300	313, 200
6, 268, 000	6, 269, 999	188, 000	125, 300	313, 300
6, 270, 000	6, 273, 999	188, 100	125, 400	313, 500
6, 274, 000	6, 275, 999	188, 200	125, 400	313, 600
6, 276, 000	6, 277, 999	188, 200	125, 500	313, 700
6, 278, 000	6, 279, 999	188, 300	125, 500	313, 800
6, 280, 000	6, 283, 999	188, 400	125, 600	314, 000
6, 284, 000	6, 285, 999	188, 500	125, 600	314, 100
6, 286, 000	6, 287, 999	188, 500	125, 700	314, 200
6, 288, 000	6, 289, 999	188, 600	125, 700	314, 300
6, 290, 000	6, 293, 999	188, 700	125, 800	314, 500
6, 294, 000	6, 295, 999	188, 800	125, 800	314, 600
6, 296, 000	6, 297, 999	188, 800	125, 900	314, 700
6, 298, 000	6, 299, 999	188, 900	125, 900	314, 800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
6, 300, 000	6, 303, 999	189, 000	126, 000	315, 000
6, 304, 000	6, 305, 999	189, 100	126, 000	315, 100
6, 306, 000	6, 307, 999	189, 100	126, 100	315, 200
6, 308, 000	6, 309, 999	189, 200	126, 100	315, 300
6, 310, 000	6, 313, 999	189, 300	126, 200	315, 500
6, 314, 000	6, 315, 999	189, 400	126, 200	315, 600
6, 316, 000	6, 317, 999	189, 400	126, 300	315, 700
6, 318, 000	6, 319, 999	189, 500	126, 300	315, 800
6, 320, 000	6, 323, 999	189, 600	126, 400	316, 000
6, 324, 000	6, 325, 999	189, 700	126, 400	316, 100
6, 326, 000	6, 327, 999	189, 700	126, 500	316, 200
6, 328, 000	6, 329, 999	189, 800	126, 500	316, 300
6, 330, 000	6, 333, 999	189, 900	126, 600	316, 500
6, 334, 000	6, 335, 999	190, 000	126, 600	316, 600
6, 336, 000	6, 337, 999	190, 000	126, 700	316, 700
6, 338, 000	6, 339, 999	190, 100	126, 700	316, 800
6, 340, 000	6, 343, 999	190, 200	126, 800	317, 000
6, 344, 000	6, 345, 999	190, 300	126, 800	317, 100
6, 346, 000	6, 347, 999	190, 300	126, 900	317, 200
6, 348, 000	6, 349, 999	190, 400	126, 900	317, 300
6, 350, 000	6, 353, 999	190, 500	127, 000	317, 500
6, 354, 000	6, 355, 999	190, 600	127, 000	317, 600
6, 356, 000	6, 357, 999	190, 600	127, 100	317, 700
6, 358, 000	6, 359, 999	190, 700	127, 100	317, 800
6, 360, 000	6, 363, 999	190, 800	127, 200	318, 000
6, 364, 000	6, 365, 999	190, 900	127, 200	318, 100
6, 366, 000	6, 367, 999	190, 900	127, 300	318, 200
6, 368, 000	6, 369, 999	191, 000	127, 300	318, 300
6, 370, 000	6, 373, 999	191, 100	127, 400	318, 500
6, 374, 000	6, 375, 999	191, 200	127, 400	318, 600
6, 376, 000	6, 377, 999	191, 200	127, 500	318, 700
6, 378, 000	6, 379, 999	191, 300	127, 500	318, 800
6, 380, 000	6, 383, 999	191, 400	127, 600	319, 000
6, 384, 000	6, 385, 999	191, 500	127, 600	319, 100
6, 386, 000	6, 387, 999	191, 500	127, 700	319, 200
6, 388, 000	6, 389, 999	191, 600	127, 700	319, 300
6, 390, 000	6, 393, 999	191, 700	127, 800	319, 500
6, 394, 000	6, 395, 999	191, 800	127, 800	319, 600
6, 396, 000	6, 397, 999	191, 800	127, 900	319, 700
6, 398, 000	6, 399, 999	191, 900	127, 900	319, 800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
6,400,000	6,403,999	192,000	128,000	320,000
6,404,000	6,405,999	192,100	128,000	320,100
6,406,000	6,407,999	192,100	128,100	320,200
6,408,000	6,409,999	192,200	128,100	320,300
6,410,000	6,413,999	192,300	128,200	320,500
6,414,000	6,415,999	192,400	128,200	320,600
6,416,000	6,417,999	192,400	128,300	320,700
6,418,000	6,419,999	192,500	128,300	320,800
6,420,000	6,423,999	192,600	128,400	321,000
6,424,000	6,425,999	192,700	128,400	321,100
6,426,000	6,427,999	192,700	128,500	321,200
6,428,000	6,429,999	192,800	128,500	321,300
6,430,000	6,433,999	192,900	128,600	321,500
6,434,000	6,435,999	193,000	128,600	321,600
6,436,000	6,437,999	193,000	128,700	321,700
6,438,000	6,439,999	193,100	128,700	321,800
6,440,000	6,443,999	193,200	128,800	322,000
6,444,000	6,445,999	193,300	128,800	322,100
6,446,000	6,447,999	193,300	128,900	322,200
6,448,000	6,449,999	193,400	128,900	322,300
6,450,000	6,453,999	193,500	129,000	322,500
6,454,000	6,455,999	193,600	129,000	322,600
6,456,000	6,457,999	193,600	129,100	322,700
6,458,000	6,459,999	193,700	129,100	322,800
6,460,000	6,463,999	193,800	129,200	323,000
6,464,000	6,465,999	193,900	129,200	323,100
6,466,000	6,467,999	193,900	129,300	323,200
6,468,000	6,469,999	194,000	129,300	323,300
6,470,000	6,473,999	194,100	129,400	323,500
6,474,000	6,475,999	194,200	129,400	323,600
6,476,000	6,477,999	194,200	129,500	323,700
6,478,000	6,479,999	194,300	129,500	323,800
6,480,000	6,483,999	194,400	129,600	324,000
6,484,000	6,485,999	194,500	129,600	324,100
6,486,000	6,487,999	194,500	129,700	324,200
6,488,000	6,489,999	194,600	129,700	324,300
6,490,000	6,493,999	194,700	129,800	324,500
6,494,000	6,495,999	194,800	129,800	324,600
6,496,000	6,497,999	194,800	129,900	324,700
6,498,000	6,499,999	194,900	129,900	324,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
6,500,000	6,503,999	195,000	130,000	325,000
6,504,000	6,505,999	195,100	130,000	325,100
6,506,000	6,507,999	195,100	130,100	325,200
6,508,000	6,509,999	195,200	130,100	325,300
6,510,000	6,513,999	195,300	130,200	325,500
6,514,000	6,515,999	195,400	130,200	325,600
6,516,000	6,517,999	195,400	130,300	325,700
6,518,000	6,519,999	195,500	130,300	325,800
6,520,000	6,523,999	195,600	130,400	326,000
6,524,000	6,525,999	195,700	130,400	326,100
6,526,000	6,527,999	195,700	130,500	326,200
6,528,000	6,529,999	195,800	130,500	326,300
6,530,000	6,533,999	195,900	130,600	326,500
6,534,000	6,535,999	196,000	130,600	326,600
6,536,000	6,537,999	196,000	130,700	326,700
6,538,000	6,539,999	196,100	130,700	326,800
6,540,000	6,543,999	196,200	130,800	327,000
6,544,000	6,545,999	196,300	130,800	327,100
6,546,000	6,547,999	196,300	130,900	327,200
6,548,000	6,549,999	196,400	130,900	327,300
6,550,000	6,553,999	196,500	131,000	327,500
6,554,000	6,555,999	196,600	131,000	327,600
6,556,000	6,557,999	196,600	131,100	327,700
6,558,000	6,559,999	196,700	131,100	327,800
6,560,000	6,563,999	196,800	131,200	328,000
6,564,000	6,565,999	196,900	131,200	328,100
6,566,000	6,567,999	196,900	131,300	328,200
6,568,000	6,569,999	197,000	131,300	328,300
6,570,000	6,573,999	197,100	131,400	328,500
6,574,000	6,575,999	197,200	131,400	328,600
6,576,000	6,577,999	197,200	131,500	328,700
6,578,000	6,579,999	197,300	131,500	328,800
6,580,000	6,583,999	197,400	131,600	329,000
6,584,000	6,585,999	197,500	131,600	329,100
6,586,000	6,587,999	197,500	131,700	329,200
6,588,000	6,589,999	197,600	131,700	329,300
6,590,000	6,593,999	197,700	131,800	329,500
6,594,000	6,595,999	197,800	131,800	329,600
6,596,000	6,597,999	197,800	131,900	329,700
6,598,000	6,599,999	197,900	131,900	329,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
6,600,000	6,603,999	198,000	132,000	330,000
6,604,000	6,605,999	198,100	132,000	330,100
6,606,000	6,607,999	198,100	132,100	330,200
6,608,000	6,609,999	198,200	132,100	330,300
6,610,000	6,613,999	198,300	132,200	330,500
6,614,000	6,615,999	198,400	132,200	330,600
6,616,000	6,617,999	198,400	132,300	330,700
6,618,000	6,619,999	198,500	132,300	330,800
6,620,000	6,623,999	198,600	132,400	331,000
6,624,000	6,625,999	198,700	132,400	331,100
6,626,000	6,627,999	198,700	132,500	331,200
6,628,000	6,629,999	198,800	132,500	331,300
6,630,000	6,633,999	198,900	132,600	331,500
6,634,000	6,635,999	199,000	132,600	331,600
6,636,000	6,637,999	199,000	132,700	331,700
6,638,000	6,639,999	199,100	132,700	331,800
6,640,000	6,643,999	199,200	132,800	332,000
6,644,000	6,645,999	199,300	132,800	332,100
6,646,000	6,647,999	199,300	132,900	332,200
6,648,000	6,649,999	199,400	132,900	332,300
6,650,000	6,653,999	199,500	133,000	332,500
6,654,000	6,655,999	199,600	133,000	332,600
6,656,000	6,657,999	199,600	133,100	332,700
6,658,000	6,659,999	199,700	133,100	332,800
6,660,000	6,663,999	199,800	133,200	333,000
6,664,000	6,665,999	199,900	133,200	333,100
6,666,000	6,667,999	199,900	133,300	333,200
6,668,000	6,669,999	200,000	133,300	333,300
6,670,000	6,673,999	200,100	133,400	333,500
6,674,000	6,675,999	200,200	133,400	333,600
6,676,000	6,677,999	200,200	133,500	333,700
6,678,000	6,679,999	200,300	133,500	333,800
6,680,000	6,683,999	200,400	133,600	334,000
6,684,000	6,685,999	200,500	133,600	334,100
6,686,000	6,687,999	200,500	133,700	334,200
6,688,000	6,689,999	200,600	133,700	334,300
6,690,000	6,693,999	200,700	133,800	334,500
6,694,000	6,695,999	200,800	133,800	334,600
6,696,000	6,697,999	200,800	133,900	334,700
6,698,000	6,699,999	200,900	133,900	334,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
6,700,000	6,703,999	201,000	134,000	335,000
6,704,000	6,705,999	201,100	134,000	335,100
6,706,000	6,707,999	201,100	134,100	335,200
6,708,000	6,709,999	201,200	134,100	335,300
6,710,000	6,713,999	201,300	134,200	335,500
6,714,000	6,715,999	201,400	134,200	335,600
6,716,000	6,717,999	201,400	134,300	335,700
6,718,000	6,719,999	201,500	134,300	335,800
6,720,000	6,723,999	201,600	134,400	336,000
6,724,000	6,725,999	201,700	134,400	336,100
6,726,000	6,727,999	201,700	134,500	336,200
6,728,000	6,729,999	201,800	134,500	336,300
6,730,000	6,733,999	201,900	134,600	336,500
6,734,000	6,735,999	202,000	134,600	336,600
6,736,000	6,737,999	202,000	134,700	336,700
6,738,000	6,739,999	202,100	134,700	336,800
6,740,000	6,743,999	202,200	134,800	337,000
6,744,000	6,745,999	202,300	134,800	337,100
6,746,000	6,747,999	202,300	134,900	337,200
6,748,000	6,749,999	202,400	134,900	337,300
6,750,000	6,753,999	202,500	135,000	337,500
6,754,000	6,755,999	202,600	135,000	337,600
6,756,000	6,757,999	202,600	135,100	337,700
6,758,000	6,759,999	202,700	135,100	337,800
6,760,000	6,763,999	202,800	135,200	338,000
6,764,000	6,765,999	202,900	135,200	338,100
6,766,000	6,767,999	202,900	135,300	338,200
6,768,000	6,769,999	203,000	135,300	338,300
6,770,000	6,773,999	203,100	135,400	338,500
6,774,000	6,775,999	203,200	135,400	338,600
6,776,000	6,777,999	203,200	135,500	338,700
6,778,000	6,779,999	203,300	135,500	338,800
6,780,000	6,783,999	203,400	135,600	339,000
6,784,000	6,785,999	203,500	135,600	339,100
6,786,000	6,787,999	203,500	135,700	339,200
6,788,000	6,789,999	203,600	135,700	339,300
6,790,000	6,793,999	203,700	135,800	339,500
6,794,000	6,795,999	203,800	135,800	339,600
6,796,000	6,797,999	203,800	135,900	339,700
6,798,000	6,799,999	203,900	135,900	339,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
6,800,000	6,803,999	204,000	136,000	340,000
6,804,000	6,805,999	204,100	136,000	340,100
6,806,000	6,807,999	204,100	136,100	340,200
6,808,000	6,809,999	204,200	136,100	340,300
6,810,000	6,813,999	204,300	136,200	340,500
6,814,000	6,815,999	204,400	136,200	340,600
6,816,000	6,817,999	204,400	136,300	340,700
6,818,000	6,819,999	204,500	136,300	340,800
6,820,000	6,823,999	204,600	136,400	341,000
6,824,000	6,825,999	204,700	136,400	341,100
6,826,000	6,827,999	204,700	136,500	341,200
6,828,000	6,829,999	204,800	136,500	341,300
6,830,000	6,833,999	204,900	136,600	341,500
6,834,000	6,835,999	205,000	136,600	341,600
6,836,000	6,837,999	205,000	136,700	341,700
6,838,000	6,839,999	205,100	136,700	341,800
6,840,000	6,843,999	205,200	136,800	342,000
6,844,000	6,845,999	205,300	136,800	342,100
6,846,000	6,847,999	205,300	136,900	342,200
6,848,000	6,849,999	205,400	136,900	342,300
6,850,000	6,853,999	205,500	137,000	342,500
6,854,000	6,855,999	205,600	137,000	342,600
6,856,000	6,857,999	205,600	137,100	342,700
6,858,000	6,859,999	205,700	137,100	342,800
6,860,000	6,863,999	205,800	137,200	343,000
6,864,000	6,865,999	205,900	137,200	343,100
6,866,000	6,867,999	205,900	137,300	343,200
6,868,000	6,869,999	206,000	137,300	343,300
6,870,000	6,873,999	206,100	137,400	343,500
6,874,000	6,875,999	206,200	137,400	343,600
6,876,000	6,877,999	206,200	137,500	343,700
6,878,000	6,879,999	206,300	137,500	343,800
6,880,000	6,883,999	206,400	137,600	344,000
6,884,000	6,885,999	206,500	137,600	344,100
6,886,000	6,887,999	206,500	137,700	344,200
6,888,000	6,889,999	206,600	137,700	344,300
6,890,000	6,893,999	206,700	137,800	344,500
6,894,000	6,895,999	206,800	137,800	344,600
6,896,000	6,897,999	206,800	137,900	344,700
6,898,000	6,899,999	206,900	137,900	344,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
6,900,000	6,903,999	207,000	138,000	345,000
6,904,000	6,905,999	207,100	138,000	345,100
6,906,000	6,907,999	207,100	138,100	345,200
6,908,000	6,909,999	207,200	138,100	345,300
6,910,000	6,913,999	207,300	138,200	345,500
6,914,000	6,915,999	207,400	138,200	345,600
6,916,000	6,917,999	207,400	138,300	345,700
6,918,000	6,919,999	207,500	138,300	345,800
6,920,000	6,923,999	207,600	138,400	346,000
6,924,000	6,925,999	207,700	138,400	346,100
6,926,000	6,927,999	207,700	138,500	346,200
6,928,000	6,929,999	207,800	138,500	346,300
6,930,000	6,933,999	207,900	138,600	346,500
6,934,000	6,935,999	208,000	138,600	346,600
6,936,000	6,937,999	208,000	138,700	346,700
6,938,000	6,939,999	208,100	138,700	346,800
6,940,000	6,943,999	208,200	138,800	347,000
6,944,000	6,945,999	208,300	138,800	347,100
6,946,000	6,947,999	208,300	138,900	347,200
6,948,000	6,949,999	208,400	138,900	347,300
6,950,000	6,953,999	208,500	139,000	347,500
6,954,000	6,955,999	208,600	139,000	347,600
6,956,000	6,957,999	208,600	139,100	347,700
6,958,000	6,959,999	208,700	139,100	347,800
6,960,000	6,963,999	208,800	139,200	348,000
6,964,000	6,965,999	208,900	139,200	348,100
6,966,000	6,967,999	208,900	139,300	348,200
6,968,000	6,969,999	209,000	139,300	348,300
6,970,000	6,973,999	209,100	139,400	348,500
6,974,000	6,975,999	209,200	139,400	348,600
6,976,000	6,977,999	209,200	139,500	348,700
6,978,000	6,979,999	209,300	139,500	348,800
6,980,000	6,983,999	209,400	139,600	349,000
6,984,000	6,985,999	209,500	139,600	349,100
6,986,000	6,987,999	209,500	139,700	349,200
6,988,000	6,989,999	209,600	139,700	349,300
6,990,000	6,993,999	209,700	139,800	349,500
6,994,000	6,995,999	209,800	139,800	349,600
6,996,000	6,997,999	209,800	139,900	349,700
6,998,000	6,999,999	209,900	139,900	349,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
7,000,000	7,003,999	210,000	140,000	350,000
7,004,000	7,005,999	210,100	140,000	350,100
7,006,000	7,007,999	210,100	140,100	350,200
7,008,000	7,009,999	210,200	140,100	350,300
7,010,000	7,013,999	210,300	140,200	350,500
7,014,000	7,015,999	210,400	140,200	350,600
7,016,000	7,017,999	210,400	140,300	350,700
7,018,000	7,019,999	210,500	140,300	350,800
7,020,000	7,023,999	210,600	140,400	351,000
7,024,000	7,025,999	210,700	140,400	351,100
7,026,000	7,027,999	210,700	140,500	351,200
7,028,000	7,029,999	210,800	140,500	351,300
7,030,000	7,033,999	210,900	140,600	351,500
7,034,000	7,035,999	211,000	140,600	351,600
7,036,000	7,037,999	211,000	140,700	351,700
7,038,000	7,039,999	211,100	140,700	351,800
7,040,000	7,043,999	211,200	140,800	352,000
7,044,000	7,045,999	211,300	140,800	352,100
7,046,000	7,047,999	211,300	140,900	352,200
7,048,000	7,049,999	211,400	140,900	352,300
7,050,000	7,053,999	211,500	141,000	352,500
7,054,000	7,055,999	211,600	141,000	352,600
7,056,000	7,057,999	211,600	141,100	352,700
7,058,000	7,059,999	211,700	141,100	352,800
7,060,000	7,063,999	211,800	141,200	353,000
7,064,000	7,065,999	211,900	141,200	353,100
7,066,000	7,067,999	211,900	141,300	353,200
7,068,000	7,069,999	212,000	141,300	353,300
7,070,000	7,073,999	212,100	141,400	353,500
7,074,000	7,075,999	212,200	141,400	353,600
7,076,000	7,077,999	212,200	141,500	353,700
7,078,000	7,079,999	212,300	141,500	353,800
7,080,000	7,083,999	212,400	141,600	354,000
7,084,000	7,085,999	212,500	141,600	354,100
7,086,000	7,087,999	212,500	141,700	354,200
7,088,000	7,089,999	212,600	141,700	354,300
7,090,000	7,093,999	212,700	141,800	354,500
7,094,000	7,095,999	212,800	141,800	354,600
7,096,000	7,097,999	212,800	141,900	354,700
7,098,000	7,099,999	212,900	141,900	354,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
7,100,000	7,103,999	213,000	142,000	355,000
7,104,000	7,105,999	213,100	142,000	355,100
7,106,000	7,107,999	213,100	142,100	355,200
7,108,000	7,109,999	213,200	142,100	355,300
7,110,000	7,113,999	213,300	142,200	355,500
7,114,000	7,115,999	213,400	142,200	355,600
7,116,000	7,117,999	213,400	142,300	355,700
7,118,000	7,119,999	213,500	142,300	355,800
7,120,000	7,123,999	213,600	142,400	356,000
7,124,000	7,125,999	213,700	142,400	356,100
7,126,000	7,127,999	213,700	142,500	356,200
7,128,000	7,129,999	213,800	142,500	356,300
7,130,000	7,133,999	213,900	142,600	356,500
7,134,000	7,135,999	214,000	142,600	356,600
7,136,000	7,137,999	214,000	142,700	356,700
7,138,000	7,139,999	214,100	142,700	356,800
7,140,000	7,143,999	214,200	142,800	357,000
7,144,000	7,145,999	214,300	142,800	357,100
7,146,000	7,147,999	214,300	142,900	357,200
7,148,000	7,149,999	214,400	142,900	357,300
7,150,000	7,153,999	214,500	143,000	357,500
7,154,000	7,155,999	214,600	143,000	357,600
7,156,000	7,157,999	214,600	143,100	357,700
7,158,000	7,159,999	214,700	143,100	357,800
7,160,000	7,163,999	214,800	143,200	358,000
7,164,000	7,165,999	214,900	143,200	358,100
7,166,000	7,167,999	214,900	143,300	358,200
7,168,000	7,169,999	215,000	143,300	358,300
7,170,000	7,173,999	215,100	143,400	358,500
7,174,000	7,175,999	215,200	143,400	358,600
7,176,000	7,177,999	215,200	143,500	358,700
7,178,000	7,179,999	215,300	143,500	358,800
7,180,000	7,183,999	215,400	143,600	359,000
7,184,000	7,185,999	215,500	143,600	359,100
7,186,000	7,187,999	215,500	143,700	359,200
7,188,000	7,189,999	215,600	143,700	359,300
7,190,000	7,193,999	215,700	143,800	359,500
7,194,000	7,195,999	215,800	143,800	359,600
7,196,000	7,197,999	215,800	143,900	359,700
7,198,000	7,199,999	215,900	143,900	359,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
7, 200, 000	7, 203, 999	216, 000	144, 000	360, 000
7, 204, 000	7, 205, 999	216, 100	144, 000	360, 100
7, 206, 000	7, 207, 999	216, 100	144, 100	360, 200
7, 208, 000	7, 209, 999	216, 200	144, 100	360, 300
7, 210, 000	7, 213, 999	216, 300	144, 200	360, 500
7, 214, 000	7, 215, 999	216, 400	144, 200	360, 600
7, 216, 000	7, 217, 999	216, 400	144, 300	360, 700
7, 218, 000	7, 219, 999	216, 500	144, 300	360, 800
7, 220, 000	7, 223, 999	216, 600	144, 400	361, 000
7, 224, 000	7, 225, 999	216, 700	144, 400	361, 100
7, 226, 000	7, 227, 999	216, 700	144, 500	361, 200
7, 228, 000	7, 229, 999	216, 800	144, 500	361, 300
7, 230, 000	7, 233, 999	216, 900	144, 600	361, 500
7, 234, 000	7, 235, 999	217, 000	144, 600	361, 600
7, 236, 000	7, 237, 999	217, 000	144, 700	361, 700
7, 238, 000	7, 239, 999	217, 100	144, 700	361, 800
7, 240, 000	7, 243, 999	217, 200	144, 800	362, 000
7, 244, 000	7, 245, 999	217, 300	144, 800	362, 100
7, 246, 000	7, 247, 999	217, 300	144, 900	362, 200
7, 248, 000	7, 249, 999	217, 400	144, 900	362, 300
7, 250, 000	7, 253, 999	217, 500	145, 000	362, 500
7, 254, 000	7, 255, 999	217, 600	145, 000	362, 600
7, 256, 000	7, 257, 999	217, 600	145, 100	362, 700
7, 258, 000	7, 259, 999	217, 700	145, 100	362, 800
7, 260, 000	7, 263, 999	217, 800	145, 200	363, 000
7, 264, 000	7, 265, 999	217, 900	145, 200	363, 100
7, 266, 000	7, 267, 999	217, 900	145, 300	363, 200
7, 268, 000	7, 269, 999	218, 000	145, 300	363, 300
7, 270, 000	7, 273, 999	218, 100	145, 400	363, 500
7, 274, 000	7, 275, 999	218, 200	145, 400	363, 600
7, 276, 000	7, 277, 999	218, 200	145, 500	363, 700
7, 278, 000	7, 279, 999	218, 300	145, 500	363, 800
7, 280, 000	7, 283, 999	218, 400	145, 600	364, 000
7, 284, 000	7, 285, 999	218, 500	145, 600	364, 100
7, 286, 000	7, 287, 999	218, 500	145, 700	364, 200
7, 288, 000	7, 289, 999	218, 600	145, 700	364, 300
7, 290, 000	7, 293, 999	218, 700	145, 800	364, 500
7, 294, 000	7, 295, 999	218, 800	145, 800	364, 600
7, 296, 000	7, 297, 999	218, 800	145, 900	364, 700
7, 298, 000	7, 299, 999	218, 900	145, 900	364, 800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
7, 300, 000	7, 303, 999	219, 000	146, 000	365, 000
7, 304, 000	7, 305, 999	219, 100	146, 000	365, 100
7, 306, 000	7, 307, 999	219, 100	146, 100	365, 200
7, 308, 000	7, 309, 999	219, 200	146, 100	365, 300
7, 310, 000	7, 313, 999	219, 300	146, 200	365, 500
7, 314, 000	7, 315, 999	219, 400	146, 200	365, 600
7, 316, 000	7, 317, 999	219, 400	146, 300	365, 700
7, 318, 000	7, 319, 999	219, 500	146, 300	365, 800
7, 320, 000	7, 323, 999	219, 600	146, 400	366, 000
7, 324, 000	7, 325, 999	219, 700	146, 400	366, 100
7, 326, 000	7, 327, 999	219, 700	146, 500	366, 200
7, 328, 000	7, 329, 999	219, 800	146, 500	366, 300
7, 330, 000	7, 333, 999	219, 900	146, 600	366, 500
7, 334, 000	7, 335, 999	220, 000	146, 600	366, 600
7, 336, 000	7, 337, 999	220, 000	146, 700	366, 700
7, 338, 000	7, 339, 999	220, 100	146, 700	366, 800
7, 340, 000	7, 343, 999	220, 200	146, 800	367, 000
7, 344, 000	7, 345, 999	220, 300	146, 800	367, 100
7, 346, 000	7, 347, 999	220, 300	146, 900	367, 200
7, 348, 000	7, 349, 999	220, 400	146, 900	367, 300
7, 350, 000	7, 353, 999	220, 500	147, 000	367, 500
7, 354, 000	7, 355, 999	220, 600	147, 000	367, 600
7, 356, 000	7, 357, 999	220, 600	147, 100	367, 700
7, 358, 000	7, 359, 999	220, 700	147, 100	367, 800
7, 360, 000	7, 363, 999	220, 800	147, 200	368, 000
7, 364, 000	7, 365, 999	220, 900	147, 200	368, 100
7, 366, 000	7, 367, 999	220, 900	147, 300	368, 200
7, 368, 000	7, 369, 999	221, 000	147, 300	368, 300
7, 370, 000	7, 373, 999	221, 100	147, 400	368, 500
7, 374, 000	7, 375, 999	221, 200	147, 400	368, 600
7, 376, 000	7, 377, 999	221, 200	147, 500	368, 700
7, 378, 000	7, 379, 999	221, 300	147, 500	368, 800
7, 380, 000	7, 383, 999	221, 400	147, 600	369, 000
7, 384, 000	7, 385, 999	221, 500	147, 600	369, 100
7, 386, 000	7, 387, 999	221, 500	147, 700	369, 200
7, 388, 000	7, 389, 999	221, 600	147, 700	369, 300
7, 390, 000	7, 393, 999	221, 700	147, 800	369, 500
7, 394, 000	7, 395, 999	221, 800	147, 800	369, 600
7, 396, 000	7, 397, 999	221, 800	147, 900	369, 700
7, 398, 000	7, 399, 999	221, 900	147, 900	369, 800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
7,400,000	7,403,999	222,000	148,000	370,000
7,404,000	7,405,999	222,100	148,000	370,100
7,406,000	7,407,999	222,100	148,100	370,200
7,408,000	7,409,999	222,200	148,100	370,300
7,410,000	7,413,999	222,300	148,200	370,500
7,414,000	7,415,999	222,400	148,200	370,600
7,416,000	7,417,999	222,400	148,300	370,700
7,418,000	7,419,999	222,500	148,300	370,800
7,420,000	7,423,999	222,600	148,400	371,000
7,424,000	7,425,999	222,700	148,400	371,100
7,426,000	7,427,999	222,700	148,500	371,200
7,428,000	7,429,999	222,800	148,500	371,300
7,430,000	7,433,999	222,900	148,600	371,500
7,434,000	7,435,999	223,000	148,600	371,600
7,436,000	7,437,999	223,000	148,700	371,700
7,438,000	7,439,999	223,100	148,700	371,800
7,440,000	7,443,999	223,200	148,800	372,000
7,444,000	7,445,999	223,300	148,800	372,100
7,446,000	7,447,999	223,300	148,900	372,200
7,448,000	7,449,999	223,400	148,900	372,300
7,450,000	7,453,999	223,500	149,000	372,500
7,454,000	7,455,999	223,600	149,000	372,600
7,456,000	7,457,999	223,600	149,100	372,700
7,458,000	7,459,999	223,700	149,100	372,800
7,460,000	7,463,999	223,800	149,200	373,000
7,464,000	7,465,999	223,900	149,200	373,100
7,466,000	7,467,999	223,900	149,300	373,200
7,468,000	7,469,999	224,000	149,300	373,300
7,470,000	7,473,999	224,100	149,400	373,500
7,474,000	7,475,999	224,200	149,400	373,600
7,476,000	7,477,999	224,200	149,500	373,700
7,478,000	7,479,999	224,300	149,500	373,800
7,480,000	7,483,999	224,400	149,600	374,000
7,484,000	7,485,999	224,500	149,600	374,100
7,486,000	7,487,999	224,500	149,700	374,200
7,488,000	7,489,999	224,600	149,700	374,300
7,490,000	7,493,999	224,700	149,800	374,500
7,494,000	7,495,999	224,800	149,800	374,600
7,496,000	7,497,999	224,800	149,900	374,700
7,498,000	7,499,999	224,900	149,900	374,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
7,500,000	7,503,999	225,000	150,000	375,000
7,504,000	7,505,999	225,100	150,000	375,100
7,506,000	7,507,999	225,100	150,100	375,200
7,508,000	7,509,999	225,200	150,100	375,300
7,510,000	7,513,999	225,300	150,200	375,500
7,514,000	7,515,999	225,400	150,200	375,600
7,516,000	7,517,999	225,400	150,300	375,700
7,518,000	7,519,999	225,500	150,300	375,800
7,520,000	7,523,999	225,600	150,400	376,000
7,524,000	7,525,999	225,700	150,400	376,100
7,526,000	7,527,999	225,700	150,500	376,200
7,528,000	7,529,999	225,800	150,500	376,300
7,530,000	7,533,999	225,900	150,600	376,500
7,534,000	7,535,999	226,000	150,600	376,600
7,536,000	7,537,999	226,000	150,700	376,700
7,538,000	7,539,999	226,100	150,700	376,800
7,540,000	7,543,999	226,200	150,800	377,000
7,544,000	7,545,999	226,300	150,800	377,100
7,546,000	7,547,999	226,300	150,900	377,200
7,548,000	7,549,999	226,400	150,900	377,300
7,550,000	7,553,999	226,500	151,000	377,500
7,554,000	7,555,999	226,600	151,000	377,600
7,556,000	7,557,999	226,600	151,100	377,700
7,558,000	7,559,999	226,700	151,100	377,800
7,560,000	7,563,999	226,800	151,200	378,000
7,564,000	7,565,999	226,900	151,200	378,100
7,566,000	7,567,999	226,900	151,300	378,200
7,568,000	7,569,999	227,000	151,300	378,300
7,570,000	7,573,999	227,100	151,400	378,500
7,574,000	7,575,999	227,200	151,400	378,600
7,576,000	7,577,999	227,200	151,500	378,700
7,578,000	7,579,999	227,300	151,500	378,800
7,580,000	7,583,999	227,400	151,600	379,000
7,584,000	7,585,999	227,500	151,600	379,100
7,586,000	7,587,999	227,500	151,700	379,200
7,588,000	7,589,999	227,600	151,700	379,300
7,590,000	7,593,999	227,700	151,800	379,500
7,594,000	7,595,999	227,800	151,800	379,600
7,596,000	7,597,999	227,800	151,900	379,700
7,598,000	7,599,999	227,900	151,900	379,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
7,600,000	7,603,999	228,000	152,000	380,000
7,604,000	7,605,999	228,100	152,000	380,100
7,606,000	7,607,999	228,100	152,100	380,200
7,608,000	7,609,999	228,200	152,100	380,300
7,610,000	7,613,999	228,300	152,200	380,500
7,614,000	7,615,999	228,400	152,200	380,600
7,616,000	7,617,999	228,400	152,300	380,700
7,618,000	7,619,999	228,500	152,300	380,800
7,620,000	7,623,999	228,600	152,400	381,000
7,624,000	7,625,999	228,700	152,400	381,100
7,626,000	7,627,999	228,700	152,500	381,200
7,628,000	7,629,999	228,800	152,500	381,300
7,630,000	7,633,999	228,900	152,600	381,500
7,634,000	7,635,999	229,000	152,600	381,600
7,636,000	7,637,999	229,000	152,700	381,700
7,638,000	7,639,999	229,100	152,700	381,800
7,640,000	7,643,999	229,200	152,800	382,000
7,644,000	7,645,999	229,300	152,800	382,100
7,646,000	7,647,999	229,300	152,900	382,200
7,648,000	7,649,999	229,400	152,900	382,300
7,650,000	7,653,999	229,500	153,000	382,500
7,654,000	7,655,999	229,600	153,000	382,600
7,656,000	7,657,999	229,600	153,100	382,700
7,658,000	7,659,999	229,700	153,100	382,800
7,660,000	7,663,999	229,800	153,200	383,000
7,664,000	7,665,999	229,900	153,200	383,100
7,666,000	7,667,999	229,900	153,300	383,200
7,668,000	7,669,999	230,000	153,300	383,300
7,670,000	7,673,999	230,100	153,400	383,500
7,674,000	7,675,999	230,200	153,400	383,600
7,676,000	7,677,999	230,200	153,500	383,700
7,678,000	7,679,999	230,300	153,500	383,800
7,680,000	7,683,999	230,400	153,600	384,000
7,684,000	7,685,999	230,500	153,600	384,100
7,686,000	7,687,999	230,500	153,700	384,200
7,688,000	7,689,999	230,600	153,700	384,300
7,690,000	7,693,999	230,700	153,800	384,500
7,694,000	7,695,999	230,800	153,800	384,600
7,696,000	7,697,999	230,800	153,900	384,700
7,698,000	7,699,999	230,900	153,900	384,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
7,700,000	7,703,999	231,000	154,000	385,000
7,704,000	7,705,999	231,100	154,000	385,100
7,706,000	7,707,999	231,100	154,100	385,200
7,708,000	7,709,999	231,200	154,100	385,300
7,710,000	7,713,999	231,300	154,200	385,500
7,714,000	7,715,999	231,400	154,200	385,600
7,716,000	7,717,999	231,400	154,300	385,700
7,718,000	7,719,999	231,500	154,300	385,800
7,720,000	7,723,999	231,600	154,400	386,000
7,724,000	7,725,999	231,700	154,400	386,100
7,726,000	7,727,999	231,700	154,500	386,200
7,728,000	7,729,999	231,800	154,500	386,300
7,730,000	7,733,999	231,900	154,600	386,500
7,734,000	7,735,999	232,000	154,600	386,600
7,736,000	7,737,999	232,000	154,700	386,700
7,738,000	7,739,999	232,100	154,700	386,800
7,740,000	7,743,999	232,200	154,800	387,000
7,744,000	7,745,999	232,300	154,800	387,100
7,746,000	7,747,999	232,300	154,900	387,200
7,748,000	7,749,999	232,400	154,900	387,300
7,750,000	7,753,999	232,500	155,000	387,500
7,754,000	7,755,999	232,600	155,000	387,600
7,756,000	7,757,999	232,600	155,100	387,700
7,758,000	7,759,999	232,700	155,100	387,800
7,760,000	7,763,999	232,800	155,200	388,000
7,764,000	7,765,999	232,900	155,200	388,100
7,766,000	7,767,999	232,900	155,300	388,200
7,768,000	7,769,999	233,000	155,300	388,300
7,770,000	7,773,999	233,100	155,400	388,500
7,774,000	7,775,999	233,200	155,400	388,600
7,776,000	7,777,999	233,200	155,500	388,700
7,778,000	7,779,999	233,300	155,500	388,800
7,780,000	7,783,999	233,400	155,600	389,000
7,784,000	7,785,999	233,500	155,600	389,100
7,786,000	7,787,999	233,500	155,700	389,200
7,788,000	7,789,999	233,600	155,700	389,300
7,790,000	7,793,999	233,700	155,800	389,500
7,794,000	7,795,999	233,800	155,800	389,600
7,796,000	7,797,999	233,800	155,900	389,700
7,798,000	7,799,999	233,900	155,900	389,800

退職所得に係る道府県民税・市町村民税の特別徴収税額早見表（平成25年1月1日以降適用）

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
7,800,000	7,803,999	234,000	156,000	390,000
7,804,000	7,805,999	234,100	156,000	390,100
7,806,000	7,807,999	234,100	156,100	390,200
7,808,000	7,809,999	234,200	156,100	390,300
7,810,000	7,813,999	234,300	156,200	390,500
7,814,000	7,815,999	234,400	156,200	390,600
7,816,000	7,817,999	234,400	156,300	390,700
7,818,000	7,819,999	234,500	156,300	390,800
7,820,000	7,823,999	234,600	156,400	391,000
7,824,000	7,825,999	234,700	156,400	391,100
7,826,000	7,827,999	234,700	156,500	391,200
7,828,000	7,829,999	234,800	156,500	391,300
7,830,000	7,833,999	234,900	156,600	391,500
7,834,000	7,835,999	235,000	156,600	391,600
7,836,000	7,837,999	235,000	156,700	391,700
7,838,000	7,839,999	235,100	156,700	391,800
7,840,000	7,843,999	235,200	156,800	392,000
7,844,000	7,845,999	235,300	156,800	392,100
7,846,000	7,847,999	235,300	156,900	392,200
7,848,000	7,849,999	235,400	156,900	392,300
7,850,000	7,853,999	235,500	157,000	392,500
7,854,000	7,855,999	235,600	157,000	392,600
7,856,000	7,857,999	235,600	157,100	392,700
7,858,000	7,859,999	235,700	157,100	392,800
7,860,000	7,863,999	235,800	157,200	393,000
7,864,000	7,865,999	235,900	157,200	393,100
7,866,000	7,867,999	235,900	157,300	393,200
7,868,000	7,869,999	236,000	157,300	393,300
7,870,000	7,873,999	236,100	157,400	393,500
7,874,000	7,875,999	236,200	157,400	393,600
7,876,000	7,877,999	236,200	157,500	393,700
7,878,000	7,879,999	236,300	157,500	393,800
7,880,000	7,883,999	236,400	157,600	394,000
7,884,000	7,885,999	236,500	157,600	394,100
7,886,000	7,887,999	236,500	157,700	394,200
7,888,000	7,889,999	236,600	157,700	394,300
7,890,000	7,893,999	236,700	157,800	394,500
7,894,000	7,895,999	236,800	157,800	394,600
7,896,000	7,897,999	236,800	157,900	394,700
7,898,000	7,899,999	236,900	157,900	394,800

退職所得控除額控除後の退職 手当等の金額（2分の1前）		特別徴収税額		
か ら	ま で	市町村民税 (特別区民税)	道府県民税 (都 民 税)	合 計
円	円	円	円	円
7,900,000	7,903,999	237,000	158,000	395,000
7,904,000	7,905,999	237,100	158,000	395,100
7,906,000	7,907,999	237,100	158,100	395,200
7,908,000	7,909,999	237,200	158,100	395,300
7,910,000	7,913,999	237,300	158,200	395,500
7,914,000	7,915,999	237,400	158,200	395,600
7,916,000	7,917,999	237,400	158,300	395,700
7,918,000	7,919,999	237,500	158,300	395,800
7,920,000	7,923,999	237,600	158,400	396,000
7,924,000	7,925,999	237,700	158,400	396,100
7,926,000	7,927,999	237,700	158,500	396,200
7,928,000	7,929,999	237,800	158,500	396,300
7,930,000	7,933,999	237,900	158,600	396,500
7,934,000	7,935,999	238,000	158,600	396,600
7,936,000	7,937,999	238,000	158,700	396,700
7,938,000	7,939,999	238,100	158,700	396,800
7,940,000	7,943,999	238,200	158,800	397,000
7,944,000	7,945,999	238,300	158,800	397,100
7,946,000	7,947,999	238,300	158,900	397,200
7,948,000	7,949,999	238,400	158,900	397,300
7,950,000	7,953,999	238,500	159,000	397,500
7,954,000	7,955,999	238,600	159,000	397,600
7,956,000	7,957,999	238,600	159,100	397,700
7,958,000	7,959,999	238,700	159,100	397,800
7,960,000	7,963,999	238,800	159,200	398,000
7,964,000	7,965,999	238,900	159,200	398,100
7,966,000	7,967,999	238,900	159,300	398,200
7,968,000	7,969,999	239,000	159,300	398,300
7,970,000	7,973,999	239,100	159,400	398,500
7,974,000	7,975,999	239,200	159,400	398,600
7,976,000	7,977,999	239,200	159,500	398,700
7,978,000	7,979,999	239,300	159,500	398,800
7,980,000	7,983,999	239,400	159,600	399,000
7,984,000	7,985,999	239,500	159,600	399,100
7,986,000	7,987,999	239,500	159,700	399,200
7,988,000	7,989,999	239,600	159,700	399,300
7,990,000	7,993,999	239,700	159,800	399,500
7,994,000	7,995,999	239,800	159,800	399,600
7,996,000	7,997,999	239,800	159,900	399,700
7,998,000	7,999,999	239,900	159,900	399,800