

学卒求人用賃金控除額早見表（一般事業主用）

雇用保険料率適用期間（令和7年4月～令和8年3月）

令和7年5月作成

社会保険控除額					雇用保険加入＋社会保険加入				雇用保険のみ加入時			
①賃金 支給総額	②(①×0.0055) 雇用保険	③ 健康保険	④ 厚生年金	⑤(②+③+④) 社会保険額計	⑥(①－⑤) 課税対象額	⑦ 所得税	⑧(⑤+⑦) 控除額計	⑨(①－⑧) 差引手取額	⑩(①－②) 課税対象額	⑪ 所得税	⑫(①－②+⑪) 差引手取額	
105,000	577	5,216	9,516	15,309	89,691	180	15,489	89,511	104,423	930	103,493	
106,000	583	5,216	9,516	15,315	90,685	230	15,545	90,455	105,417	1,030	104,387	
107,000	588	5,516	10,065	16,169	90,831	230	16,399	90,601	106,412	1,030	105,382	
108,000	594	5,516	10,065	16,175	91,825	290	16,465	91,535	107,406	1,130	106,276	
109,000	599	5,516	10,065	16,180	92,820	340	16,520	92,480	108,401	1,130	107,271	
110,000	605	5,516	10,065	16,186	93,814	390	16,576	93,424	109,395	1,240	108,155	
111,000	610	5,516	10,065	16,191	94,809	440	16,631	94,369	110,390	1,240	109,150	
112,000	616	5,516	10,065	16,197	95,803	490	16,687	95,313	111,384	1,340	110,044	
113,000	621	5,516	10,065	16,202	96,798	540	16,742	96,258	112,379	1,340	111,039	
114,000	627	5,918	10,797	17,342	96,658	540	17,882	96,118	113,373	1,440	111,933	
115,000	632	5,918	10,797	17,347	97,653	590	17,937	97,063	114,368	1,440	112,928	
116,000	638	5,918	10,797	17,353	98,647	640	17,993	98,007	115,362	1,540	113,822	
117,000	643	5,918	10,797	17,358	99,642	720	18,078	98,922	116,357	1,540	114,817	
118,000	649	5,918	10,797	17,364	100,636	720	18,084	99,916	117,351	1,640	115,711	
119,000	654	5,918	10,797	17,369	101,631	830	18,199	100,801	118,346	1,640	116,706	
120,000	660	5,918	10,797	17,375	102,625	830	18,205	101,795	119,340	1,750	117,590	
121,000	665	5,918	10,797	17,380	103,620	930	18,310	102,690	120,335	1,750	118,585	
122,000	671	6,319	11,529	18,519	103,481	930	19,449	102,551	121,329	1,850	119,479	
123,000	676	6,319	11,529	18,524	104,476	930	19,454	103,546	122,324	1,850	120,474	
124,000	682	6,319	11,529	18,530	105,470	1,030	19,560	104,440	123,318	1,950	121,368	
125,000	687	6,319	11,529	18,535	106,465	1,030	19,565	105,435	124,313	1,950	122,363	
126,000	693	6,319	11,529	18,541	107,459	1,130	19,671	106,329	125,307	2,050	123,257	
127,000	698	6,319	11,529	18,546	108,454	1,130	19,676	107,324	126,302	2,050	124,252	
128,000	704	6,319	11,529	18,552	109,448	1,240	19,792	108,208	127,296	2,150	125,146	
129,000	709	6,319	11,529	18,557	110,443	1,240	19,797	109,203	128,291	2,150	126,141	
130,000	715	6,720	12,261	19,696	110,304	1,240	20,936	109,064	129,285	2,260	127,025	
131,000	720	6,720	12,261	19,701	111,299	1,340	21,041	109,959	130,280	2,260	128,020	
132,000	726	6,720	12,261	19,707	112,293	1,340	21,047	110,953	131,274	2,360	128,914	
133,000	731	6,720	12,261	19,712	113,288	1,440	21,152	111,848	132,269	2,360	129,909	
134,000	737	6,720	12,261	19,718	114,282	1,440	21,158	112,842	133,263	2,460	130,803	
135,000	742	6,720	12,261	19,723	115,277	1,540	21,263	113,737	134,258	2,460	131,798	
136,000	748	6,720	12,261	19,729	116,271	1,540	21,269	114,731	135,252	2,550	132,702	
137,000	753	6,720	12,261	19,734	117,266	1,640	21,374	115,626	136,247	2,550	133,697	
138,000	759	7,121	12,993	20,873	117,127	1,640	22,513	115,487	137,241	2,610	134,631	
139,000	764	7,121	12,993	20,878	118,122	1,640	22,518	116,482	138,236	2,610	135,626	
140,000	770	7,121	12,993	20,884	119,116	1,750	22,634	117,366	139,230	2,680	136,550	
141,000	775	7,121	12,993	20,889	120,111	1,750	22,639	118,361	140,225	2,680	137,545	
142,000	781	7,121	12,993	20,895	121,105	1,850	22,745	119,255	141,219	2,740	138,479	
143,000	786	7,121	12,993	20,900	122,100	1,850	22,750	120,250	142,214	2,740	139,474	
144,000	792	7,121	12,993	20,906	123,094	1,950	22,856	121,144	143,208	2,800	140,408	
145,000	797	7,121	12,993	20,911	124,089	1,950	22,861	122,139	144,203	2,800	141,403	
146,000	803	7,522	13,725	22,050	123,950	1,950	24,000	122,000	145,197	2,860	142,337	
147,000	808	7,522	13,725	22,055	124,945	1,950	24,005	122,995	146,192	2,860	143,332	
148,000	814	7,522	13,725	22,061	125,939	2,050	24,111	123,889	147,186	2,920	144,266	
149,000	819	7,522	13,725	22,066	126,934	2,050	24,116	124,884	148,181	2,920	145,261	
150,000	825	7,522	13,725	22,072	127,928	2,150	24,222	125,778	149,175	2,980	146,195	
151,000	830	7,522	13,725	22,077	128,923	2,150	24,227	126,773	150,170	2,980	147,190	
152,000	836	7,522	13,725	22,083	129,917	2,260	24,343	127,657	151,164	3,050	148,114	
153,000	841	7,522	13,725	22,088	130,912	2,260	24,348	128,652	152,159	3,050	149,109	
154,000	847	7,522	13,725	22,094	131,906	2,360	24,454	129,546	153,153	3,120	150,033	
155,000	852	8,024	14,640	23,516	131,484	2,360	25,876	129,124	154,148	3,120	151,028	
156,000	858	8,024	14,640	23,522	132,478	2,360	25,882	130,118	155,142	3,200	151,942	
157,000	863	8,024	14,640	23,527	133,473	2,460	25,987	131,013	156,137	3,200	152,937	
158,000	869	8,024	14,640	23,533	134,467	2,460	25,993	132,007	157,131	3,270	153,861	
159,000	874	8,024	14,640	23,538	135,462	2,550	26,088	132,912	158,126	3,270	154,856	
160,000	880	8,024	14,640	23,544	136,456	2,550	26,094	133,906	159,120	3,340	155,780	
161,000	885	8,024	14,640	23,549	137,451	2,610	26,159	134,841	160,115	3,340	156,775	
162,000	891	8,024	14,640	23,555	138,445	2,610	26,165	135,835	161,109	3,410	157,699	
163,000	896	8,024	14,640	23,560	139,440	2,680	26,240	136,760	162,104	3,410	158,694	
164,000	902	8,024	14,640	23,566	140,434	2,680	26,246	137,754	163,098	3,480	159,618	

学卒求人用賃金控除額早見表（一般事業主用）

雇用保険料率適用期間（令和7年4月～令和8年3月）

令和7年5月作成

社会保険控除額					雇用保険加入＋社会保険加入				雇用保険のみ加入時			
①賃金 支給総額	②(①×0.0055) 雇用保険	③ 健康保険	④ 厚生年金	⑤(②+③+④) 社会保険額計	⑥(①－⑤) 課税対象額	⑦ 所得税	⑧(⑤+⑦) 控除額計	⑨(①－⑧) 差引手取額	⑩(①－②) 課税対象額	⑪ 所得税	⑫(①－②+⑪) 差引手取額	
165,000	907	8,525	15,555	24,987	140,013	2,680	27,667	137,333	164,093	3,480	160,613	
166,000	913	8,525	15,555	24,993	141,007	2,740	27,733	138,267	165,087	3,550	161,537	
167,000	918	8,525	15,555	24,998	142,002	2,740	27,738	139,262	166,082	3,550	162,532	
168,000	924	8,525	15,555	25,004	142,996	2,740	27,744	140,256	167,076	3,620	163,456	
169,000	929	8,525	15,555	25,009	143,991	2,800	27,809	141,191	168,071	3,620	164,451	
170,000	935	8,525	15,555	25,015	144,985	2,800	27,815	142,185	169,065	3,700	165,365	
171,000	940	8,525	15,555	25,020	145,980	2,860	27,880	143,120	170,060	3,700	166,360	
172,000	946	8,525	15,555	25,026	146,974	2,860	27,886	144,114	171,054	3,770	167,284	
173,000	951	8,525	15,555	25,031	147,969	2,920	27,951	145,049	172,049	3,770	168,279	
174,000	957	8,525	15,555	25,037	148,963	2,920	27,957	146,043	173,043	3,840	169,203	
175,000	962	9,027	16,470	26,459	148,541	2,920	29,379	145,621	174,038	3,840	170,198	
176,000	968	9,027	16,470	26,465	149,535	2,980	29,445	146,555	175,032	3,910	171,122	
177,000	973	9,027	16,470	26,470	150,530	2,980	29,450	147,550	176,027	3,910	172,117	
178,000	979	9,027	16,470	26,476	151,524	3,050	29,526	148,474	177,021	3,980	173,041	
179,000	984	9,027	16,470	26,481	152,519	3,050	29,531	149,469	178,016	3,980	174,036	
180,000	990	9,027	16,470	26,487	153,513	3,120	29,607	150,393	179,010	4,050	174,960	
181,000	995	9,027	16,470	26,492	154,508	3,120	29,612	151,388	180,005	4,050	175,955	
182,000	1,001	9,027	16,470	26,498	155,502	3,200	29,698	152,302	180,999	4,050	176,949	
183,000	1,006	9,027	16,470	26,503	156,497	3,200	29,703	153,297	181,994	4,120	177,874	
184,000	1,012	9,027	16,470	26,509	157,491	3,270	29,779	154,221	182,988	4,120	178,868	
185,000	1,017	9,528	17,385	27,930	157,070	3,270	31,200	153,800	183,983	4,200	179,783	
186,000	1,023	9,528	17,385	27,936	158,064	3,270	31,206	154,794	184,977	4,200	180,777	
187,000	1,028	9,528	17,385	27,941	159,059	3,340	31,281	155,719	185,972	4,270	181,702	
188,000	1,034	9,528	17,385	27,947	160,053	3,340	31,287	156,713	186,966	4,270	182,696	
189,000	1,039	9,528	17,385	27,952	161,048	3,410	31,362	157,638	187,961	4,340	183,621	
190,000	1,045	9,528	17,385	27,958	162,042	3,410	31,368	158,632	188,955	4,340	184,615	
191,000	1,050	9,528	17,385	27,963	163,037	3,480	31,443	159,557	189,950	4,410	185,540	
192,000	1,056	9,528	17,385	27,969	164,031	3,480	31,449	160,551	190,944	4,410	186,534	
193,000	1,061	9,528	17,385	27,974	165,026	3,550	31,524	161,476	191,939	4,480	187,459	
194,000	1,067	9,528	17,385	27,980	166,020	3,550	31,530	162,470	192,933	4,480	188,453	
195,000	1,072	10,030	18,300	29,402	165,598	3,550	32,952	162,048	193,928	4,550	189,378	
196,000	1,078	10,030	18,300	29,408	166,592	3,550	32,958	163,042	194,922	4,550	190,372	
197,000	1,083	10,030	18,300	29,413	167,587	3,620	33,033	163,967	195,917	4,630	191,287	
198,000	1,089	10,030	18,300	29,419	168,581	3,620	33,039	164,961	196,911	4,630	192,281	
199,000	1,094	10,030	18,300	29,424	169,576	3,700	33,124	165,876	197,906	4,700	193,206	
200,000	1,100	10,030	18,300	29,430	170,570	3,700	33,130	166,870	198,900	4,700	194,200	
201,000	1,105	10,030	18,300	29,435	171,565	3,770	33,205	167,795	199,895	4,770	195,125	
202,000	1,111	10,030	18,300	29,441	172,559	3,770	33,211	168,789	200,889	4,770	196,119	
203,000	1,116	10,030	18,300	29,446	173,554	3,840	33,286	169,714	201,884	4,840	197,044	
204,000	1,122	10,030	18,300	29,452	174,548	3,840	33,292	170,708	202,878	4,840	198,038	
205,000	1,127	10,030	18,300	29,457	175,543	3,910	33,367	171,633	203,873	4,910	198,963	
206,000	1,133	10,030	18,300	29,463	176,537	3,910	33,373	172,627	204,867	4,910	199,957	
207,000	1,138	10,030	18,300	29,468	177,532	3,980	33,448	173,552	205,862	4,980	200,882	
208,000	1,144	10,030	18,300	29,474	178,526	3,980	33,454	174,546	206,856	4,980	201,876	
209,000	1,149	10,030	18,300	29,479	179,521	4,050	33,529	175,471	207,851	5,050	202,801	
210,000	1,155	11,033	20,130	32,318	177,682	3,980	36,298	173,702	208,845	5,050	203,795	
211,000	1,160	11,033	20,130	32,323	178,677	3,980	36,303	174,697	209,840	5,130	204,710	
212,000	1,166	11,033	20,130	32,329	179,671	4,050	36,379	175,621	210,834	5,130	205,704	
213,000	1,171	11,033	20,130	32,334	180,666	4,050	36,384	176,616	211,829	5,200	206,629	
214,000	1,177	11,033	20,130	32,340	181,660	4,120	36,460	177,540	212,823	5,200	207,623	
215,000	1,182	11,033	20,130	32,345	182,655	4,120	36,465	178,535	213,818	5,270	208,548	
216,000	1,188	11,033	20,130	32,351	183,649	4,200	36,551	179,449	214,812	5,270	209,542	
217,000	1,193	11,033	20,130	32,356	184,644	4,200	36,556	180,444	215,807	5,340	210,467	
218,000	1,199	11,033	20,130	32,362	185,638	4,270	36,632	181,368	216,801	5,340	211,461	
219,000	1,204	11,033	20,130	32,367	186,633	4,270	36,637	182,363	217,796	5,410	212,386	
220,000	1,210	11,033	20,130	32,373	187,627	4,340	36,713	183,287	218,790	5,410	213,380	
221,000	1,215	11,033	20,130	32,378	188,622	4,340	36,718	184,282	219,785	5,480	214,305	
222,000	1,221	11,033	20,130	32,384	189,616	4,410	36,794	185,206	220,779	5,480	215,299	
223,000	1,226	11,033	20,130	32,389	190,611	4,410	36,799	186,201	221,774	5,560	216,214	
224,000	1,232	11,033	20,130	32,395	191,605	4,480	36,875	187,125	222,768	5,560	217,208	

学卒求人用賃金控除額早見表（一般事業主用）

雇用保険料率適用期間（令和7年4月～令和8年3月）

令和7年5月作成

社会保険控除額					雇用保険加入＋社会保険加入				雇用保険のみ加入時			
①賃金 支給総額	②(①×0.0055) 雇用保険	③ 健康保険	④ 厚生年金	⑤(②+③+④) 社会保険額計	⑥(①－⑤) 課税対象額	⑦ 所得税	⑧(⑤＋⑦) 控除額計	⑨(①－⑧) 差引手取額	⑩(①－②) 課税対象額	⑪ 所得税	⑫(①－②＋⑪) 差引手取額	
225,000	1,237	11,033	20,130	32,400	192,600	4,480	36,880	188,120	223,763	5,560	218,203	
226,000	1,243	11,033	20,130	32,406	193,594	4,550	36,956	189,044	224,757	5,680	219,077	
227,000	1,248	11,033	20,130	32,411	194,589	4,550	36,961	190,039	225,752	5,680	220,072	
228,000	1,254	11,033	20,130	32,417	195,583	4,630	37,047	190,953	226,746	5,680	221,066	
229,000	1,259	11,033	20,130	32,422	196,578	4,630	37,052	191,948	227,741	5,780	221,961	
230,000	1,265	12,036	21,960	35,261	194,739	4,550	39,811	190,189	228,735	5,780	222,955	
231,000	1,270	12,036	21,960	35,266	195,734	4,630	39,896	191,104	229,730	5,780	223,950	
232,000	1,276	12,036	21,960	35,272	196,728	4,630	39,902	192,098	230,724	5,890	224,834	
233,000	1,281	12,036	21,960	35,277	197,723	4,700	39,977	193,023	231,719	5,890	225,829	
234,000	1,287	12,036	21,960	35,283	198,717	4,700	39,983	194,017	232,713	5,890	226,823	
235,000	1,292	12,036	21,960	35,288	199,712	4,770	40,058	194,942	233,708	5,990	227,718	
236,000	1,298	12,036	21,960	35,294	200,706	4,770	40,064	195,936	234,702	5,990	228,712	
237,000	1,303	12,036	21,960	35,299	201,701	4,840	40,139	196,861	235,697	5,990	229,707	
238,000	1,309	12,036	21,960	35,305	202,695	4,840	40,145	197,855	236,691	6,110	230,581	
239,000	1,314	12,036	21,960	35,310	203,690	4,910	40,220	198,780	237,686	6,110	231,576	
240,000	1,320	12,036	21,960	35,316	204,684	4,910	40,226	199,774	238,680	6,110	232,570	
241,000	1,325	12,036	21,960	35,321	205,679	4,980	40,301	200,699	239,675	6,210	233,465	
242,000	1,331	12,036	21,960	35,327	206,673	4,980	40,307	201,693	240,669	6,210	234,459	
243,000	1,336	12,036	21,960	35,332	207,668	5,050	40,382	202,618	241,664	6,210	235,454	
244,000	1,342	12,036	21,960	35,338	208,662	5,050	40,388	203,612	242,658	6,320	236,338	
245,000	1,347	12,036	21,960	35,343	209,657	5,130	40,473	204,527	243,653	6,320	237,333	
246,000	1,353	12,036	21,960	35,349	210,651	5,130	40,479	205,521	244,647	6,320	238,327	
247,000	1,358	12,036	21,960	35,354	211,646	5,200	40,554	206,446	245,642	6,420	239,222	
248,000	1,364	12,036	21,960	35,360	212,640	5,200	40,560	207,440	246,636	6,420	240,216	
249,000	1,369	12,036	21,960	35,365	213,635	5,270	40,635	208,365	247,631	6,420	241,211	
250,000	1,375	13,039	23,790	38,204	211,796	5,200	43,404	206,596	248,625	6,530	242,095	
251,000	1,380	13,039	23,790	38,209	212,791	5,200	43,409	207,591	249,620	6,530	243,090	
252,000	1,386	13,039	23,790	38,215	213,785	5,270	43,485	208,515	250,614	6,530	244,084	
253,000	1,391	13,039	23,790	38,220	214,780	5,270	43,490	209,510	251,609	6,640	244,969	
254,000	1,397	13,039	23,790	38,226	215,774	5,340	43,566	210,434	252,603	6,640	245,963	
255,000	1,402	13,039	23,790	38,231	216,769	5,340	43,571	211,429	253,598	6,640	246,958	
256,000	1,408	13,039	23,790	38,237	217,763	5,410	43,647	212,353	254,592	6,750	247,842	
257,000	1,413	13,039	23,790	38,242	218,758	5,410	43,652	213,348	255,587	6,750	248,837	
258,000	1,419	13,039	23,790	38,248	219,752	5,480	43,728	214,272	256,581	6,750	249,831	
259,000	1,424	13,039	23,790	38,253	220,747	5,480	43,733	215,267	257,576	6,850	250,726	
260,000	1,430	13,039	23,790	38,259	221,741	5,560	43,819	216,181	258,570	6,850	251,720	
261,000	1,435	13,039	23,790	38,264	222,736	5,560	43,824	217,176	259,565	6,850	252,715	
262,000	1,441	13,039	23,790	38,270	223,730	5,560	43,830	218,170	260,559	6,960	253,599	
263,000	1,446	13,039	23,790	38,275	224,725	5,680	43,955	219,045	261,554	6,960	254,594	
264,000	1,452	13,039	23,790	38,281	225,719	5,680	43,961	220,039	262,548	6,960	255,588	
265,000	1,457	13,039	23,790	38,286	226,714	5,680	43,966	221,034	263,543	7,070	256,473	
266,000	1,463	13,039	23,790	38,292	227,708	5,780	44,072	221,928	264,537	7,070	257,467	
267,000	1,468	13,039	23,790	38,297	228,703	5,780	44,077	222,923	265,532	7,070	258,462	
268,000	1,474	13,039	23,790	38,303	229,697	5,780	44,083	223,917	266,526	7,180	259,346	
269,000	1,479	13,039	23,790	38,308	230,692	5,890	44,198	224,802	267,521	7,180	260,341	
270,000	1,485	14,042	25,620	41,147	228,853	5,780	46,927	223,073	268,515	7,180	261,335	
271,000	1,490	14,042	25,620	41,152	229,848	5,780	46,932	224,068	269,510	7,280	262,230	
272,000	1,496	14,042	25,620	41,158	230,842	5,890	47,048	224,952	270,504	7,280	263,224	
273,000	1,501	14,042	25,620	41,163	231,837	5,890	47,053	225,947	271,499	7,280	264,219	
274,000	1,507	14,042	25,620	41,169	232,831	5,890	47,059	226,941	272,493	7,390	265,103	
275,000	1,512	14,042	25,620	41,174	233,826	5,990	47,164	227,836	273,488	7,390	266,098	
276,000	1,518	14,042	25,620	41,180	234,820	5,990	47,170	228,830	274,482	7,390	267,092	
277,000	1,523	14,042	25,620	41,185	235,815	5,990	47,175	229,825	275,477	7,490	267,987	
278,000	1,529	14,042	25,620	41,191	236,809	6,110	47,301	230,699	276,471	7,490	268,981	
279,000	1,534	14,042	25,620	41,196	237,804	6,110	47,306	231,694	277,466	7,490	269,976	
280,000	1,540	14,042	25,620	41,202	238,798	6,110	47,312	232,688	278,460	7,610	270,850	
281,000	1,545	14,042	25,620	41,207	239,793	6,210	47,417	233,583	279,455	7,610	271,845	
282,000	1,551	14,042	25,620	41,213	240,787	6,210	47,423	234,577	280,449	7,610	272,839	
283,000	1,556	14,042	25,620	41,218	241,782	6,210	47,428	235,572	281,444	7,710	273,734	
284,000	1,562	14,042	25,620	41,224	242,776	6,320	47,544	236,456	282,438	7,710	274,728	

学卒求人用賃金控除額早見表（一般事業主用）

雇用保険料率適用期間（令和7年4月～令和8年3月）

令和7年5月作成

	社会保険控除額				雇用保険加入＋社会保険加入				雇用保険のみ加入時		
①賃金 支給総額	②(①×0.0055) 雇用保険	③健康保険	④厚生年金	⑤(②＋③＋④) 社会保険額計	⑥(①－⑤) 課税対象額	⑦所得税	⑧(⑤＋⑦) 控除額計	⑨(①－⑧) 差引手取額	⑩(①－②) 課税対象額	⑪所得税	⑫(①－②＋⑪) 差引手取額
285,000	1,567	14,042	25,620	41,229	243,771	6,320	47,549	237,451	283,433	7,710	275,723
286,000	1,573	14,042	25,620	41,235	244,765	6,320	47,555	238,445	284,427	7,820	276,607
287,000	1,578	14,042	25,620	41,240	245,760	6,420	47,660	239,340	285,422	7,820	277,602
288,000	1,584	14,042	25,620	41,246	246,754	6,420	47,666	240,334	286,416	7,820	278,596
289,000	1,589	14,042	25,620	41,251	247,749	6,420	47,671	241,329	287,411	7,920	279,491
290,000	1,595	15,045	27,450	44,090	245,910	6,420	50,510	239,490	288,405	7,920	280,485
291,000	1,600	15,045	27,450	44,095	246,905	6,420	50,515	240,485	289,400	7,920	281,480
292,000	1,606	15,045	27,450	44,101	247,899	6,420	50,521	241,479	290,394	8,040	282,354
293,000	1,611	15,045	27,450	44,106	248,894	6,530	50,636	242,364	291,389	8,040	283,349
294,000	1,617	15,045	27,450	44,112	249,888	6,530	50,642	243,358	292,383	8,040	284,343
295,000	1,622	15,045	27,450	44,117	250,883	6,530	50,647	244,353	293,378	8,140	285,238
296,000	1,628	15,045	27,450	44,123	251,877	6,640	50,763	245,237	294,372	8,140	286,232
297,000	1,633	15,045	27,450	44,128	252,872	6,640	50,768	246,232	295,367	8,140	287,227
298,000	1,639	15,045	27,450	44,134	253,866	6,640	50,774	247,226	296,361	8,250	288,111
299,000	1,644	15,045	27,450	44,139	254,861	6,750	50,889	248,111	297,356	8,250	289,106
300,000	1,650	15,045	27,450	44,145	255,855	6,750	50,895	249,105	298,350	8,250	290,100
301,000	1,655	15,045	27,450	44,150	256,850	6,750	50,900	250,100	299,345	8,420	290,925
302,000	1,661	15,045	27,450	44,156	257,844	6,850	51,006	250,994	300,339	8,420	291,919
303,000	1,666	15,045	27,450	44,161	258,839	6,850	51,011	251,989	301,334	8,420	292,914
304,000	1,672	15,045	27,450	44,167	259,833	6,850	51,017	252,983	302,328	8,670	293,658
305,000	1,677	15,045	27,450	44,172	260,828	6,960	51,132	253,868	303,323	8,670	294,653
306,000	1,683	15,045	27,450	44,178	261,822	6,960	51,138	254,862	304,317	8,670	295,647
307,000	1,688	15,045	27,450	44,183	262,817	6,960	51,143	255,857	305,312	8,910	296,402
308,000	1,694	15,045	27,450	44,189	263,811	7,070	51,259	256,741	306,306	8,910	297,396
309,000	1,699	15,045	27,450	44,194	264,806	7,070	51,264	257,736	307,301	8,910	298,391
310,000	1,705	16,048	29,280	47,033	262,967	6,960	53,993	256,007	308,295	9,160	299,135
311,000	1,710	16,048	29,280	47,038	263,962	7,070	54,108	256,892	309,290	9,160	300,130
312,000	1,716	16,048	29,280	47,044	264,956	7,070	54,114	257,886	310,284	9,160	301,124
313,000	1,721	16,048	29,280	47,049	265,951	7,070	54,119	258,881	311,279	9,400	301,879
314,000	1,727	16,048	29,280	47,055	266,945	7,180	54,235	259,765	312,273	9,400	302,873
315,000	1,732	16,048	29,280	47,060	267,940	7,180	54,240	260,760	313,268	9,400	303,868
316,000	1,738	16,048	29,280	47,066	268,934	7,180	54,246	261,754	314,262	9,650	304,612
317,000	1,743	16,048	29,280	47,071	269,929	7,280	54,351	262,649	315,257	9,650	305,607
318,000	1,749	16,048	29,280	47,077	270,923	7,280	54,357	263,643	316,251	9,650	306,601
319,000	1,754	16,048	29,280	47,082	271,918	7,280	54,362	264,638	317,246	9,890	307,356

学卒求人用賃金控除額早見表（特掲事業主用）

雇用保険料率適用期間（令和7年4月～令和8年3月）

令和7年5月作成

	社会保険控除額				雇用保険加入＋社会保険加入				雇用保険のみ加入時			
①賃金 支給総額	②(①×0.0065) 雇用保険	③ 健康保険	④ 厚生年金	⑤(②+③+④) 社会保険額計	⑥(①－⑤) 課税対象額	⑦ 所得税	⑧(⑤+⑦) 控除額計	⑨(①－⑧) 差引手取額	⑩(①－②) 課税対象額	⑪ 所得税	⑫(①－②+⑪) 差引手取額	
105,000	682	5,216	9,516	15,414	89,586	180	15,594	89,406	104,318	930	103,388	
106,000	689	5,216	9,516	15,421	90,579	230	15,651	90,349	105,311	1,030	104,281	
107,000	695	5,516	10,065	16,276	90,724	230	16,506	90,494	106,305	1,030	105,275	
108,000	702	5,516	10,065	16,283	91,717	290	16,573	91,427	107,298	1,130	106,168	
109,000	708	5,516	10,065	16,289	92,711	340	16,629	92,371	108,292	1,130	107,162	
110,000	715	5,516	10,065	16,296	93,704	390	16,686	93,314	109,285	1,240	108,045	
111,000	721	5,516	10,065	16,302	94,698	440	16,742	94,258	110,279	1,240	109,039	
112,000	728	5,516	10,065	16,309	95,691	490	16,799	95,201	111,272	1,340	109,932	
113,000	734	5,516	10,065	16,315	96,685	540	16,855	96,145	112,266	1,340	110,926	
114,000	741	5,918	10,797	17,456	96,544	540	17,996	96,004	113,259	1,440	111,819	
115,000	747	5,918	10,797	17,462	97,538	590	18,052	96,948	114,253	1,440	112,813	
116,000	754	5,918	10,797	17,469	98,531	640	18,109	97,891	115,246	1,540	113,706	
117,000	760	5,918	10,797	17,475	99,525	720	18,195	98,805	116,240	1,540	114,700	
118,000	767	5,918	10,797	17,482	100,518	720	18,202	99,798	117,233	1,640	115,593	
119,000	773	5,918	10,797	17,488	101,512	830	18,318	100,682	118,227	1,640	116,587	
120,000	780	5,918	10,797	17,495	102,505	830	18,325	101,675	119,220	1,750	117,470	
121,000	786	5,918	10,797	17,501	103,499	930	18,431	102,569	120,214	1,750	118,464	
122,000	793	6,319	11,529	18,641	103,359	930	19,571	102,429	121,207	1,850	119,357	
123,000	799	6,319	11,529	18,647	104,353	930	19,577	103,423	122,201	1,850	120,351	
124,000	806	6,319	11,529	18,654	105,346	1,030	19,684	104,316	123,194	1,950	121,244	
125,000	812	6,319	11,529	18,660	106,340	1,030	19,690	105,310	124,188	1,950	122,238	
126,000	819	6,319	11,529	18,667	107,333	1,130	19,797	106,203	125,181	2,050	123,131	
127,000	825	6,319	11,529	18,673	108,327	1,130	19,803	107,197	126,175	2,050	124,125	
128,000	832	6,319	11,529	18,680	109,320	1,240	19,920	108,080	127,168	2,150	125,018	
129,000	838	6,319	11,529	18,686	110,314	1,240	19,926	109,074	128,162	2,150	126,012	
130,000	845	6,720	12,261	19,826	110,174	1,240	21,066	108,934	129,155	2,260	126,895	
131,000	851	6,720	12,261	19,832	111,168	1,340	21,172	109,828	130,149	2,260	127,889	
132,000	858	6,720	12,261	19,839	112,161	1,340	21,179	110,821	131,142	2,360	128,782	
133,000	864	6,720	12,261	19,845	113,155	1,440	21,285	111,715	132,136	2,360	129,776	
134,000	871	6,720	12,261	19,852	114,148	1,440	21,292	112,708	133,129	2,460	130,669	
135,000	877	6,720	12,261	19,858	115,142	1,540	21,398	113,602	134,123	2,460	131,663	
136,000	884	6,720	12,261	19,865	116,135	1,540	21,405	114,595	135,116	2,550	132,566	
137,000	890	6,720	12,261	19,871	117,129	1,640	21,511	115,489	136,110	2,550	133,560	
138,000	897	7,121	12,993	21,011	116,989	1,540	22,551	115,449	137,103	2,610	134,493	
139,000	903	7,121	12,993	21,017	117,983	1,640	22,657	116,343	138,097	2,610	135,487	
140,000	910	7,121	12,993	21,024	118,976	1,640	22,664	117,336	139,090	2,680	136,410	
141,000	916	7,121	12,993	21,030	119,970	1,750	22,780	118,220	140,084	2,680	137,404	
142,000	923	7,121	12,993	21,037	120,963	1,750	22,787	119,213	141,077	2,740	138,337	
143,000	929	7,121	12,993	21,043	121,957	1,850	22,893	120,107	142,071	2,740	139,331	
144,000	936	7,121	12,993	21,050	122,950	1,850	22,900	121,100	143,064	2,800	140,264	
145,000	942	7,121	12,993	21,056	123,944	1,950	23,006	121,994	144,058	2,800	141,258	
146,000	949	7,522	13,725	22,196	123,804	1,950	24,146	121,854	145,051	2,860	142,191	
147,000	955	7,522	13,725	22,202	124,798	1,950	24,152	122,848	146,045	2,860	143,185	
148,000	962	7,522	13,725	22,209	125,791	2,050	24,259	123,741	147,038	2,920	144,118	
149,000	968	7,522	13,725	22,215	126,785	2,050	24,265	124,735	148,032	2,920	145,112	
150,000	975	7,522	13,725	22,222	127,778	2,150	24,372	125,628	149,025	2,980	146,045	
151,000	981	7,522	13,725	22,228	128,772	2,150	24,378	126,622	150,019	2,980	147,039	
152,000	988	7,522	13,725	22,235	129,765	2,260	24,495	127,505	151,012	3,050	147,962	
153,000	994	7,522	13,725	22,241	130,759	2,260	24,501	128,499	152,006	3,050	148,956	
154,000	1,001	7,522	13,725	22,248	131,752	2,360	24,608	129,392	152,999	3,050	149,949	
155,000	1,007	8,024	14,640	23,671	131,329	2,360	26,031	128,969	153,993	3,120	150,873	
156,000	1,014	8,024	14,640	23,678	132,322	2,360	26,038	129,962	154,986	3,120	151,866	
157,000	1,020	8,024	14,640	23,684	133,316	2,460	26,144	130,856	155,980	3,200	152,780	
158,000	1,027	8,024	14,640	23,691	134,309	2,460	26,151	131,849	156,973	3,200	153,773	
159,000	1,033	8,024	14,640	23,697	135,303	2,550	26,247	132,753	157,967	3,270	154,697	
160,000	1,040	8,024	14,640	23,704	136,296	2,550	26,254	133,746	158,960	3,270	155,690	
161,000	1,046	8,024	14,640	23,710	137,290	2,610	26,320	134,680	159,954	3,340	156,614	
162,000	1,053	8,024	14,640	23,717	138,283	2,610	26,327	135,673	160,947	3,340	157,607	
163,000	1,059	8,024	14,640	23,723	139,277	2,680	26,403	136,597	161,941	3,410	158,531	
164,000	1,066	8,024	14,640	23,730	140,270	2,680	26,410	137,590	162,934	3,410	159,524	

学卒求人用賃金控除額早見表（特掲事業主用）

雇用保険料率適用期間（令和7年4月～令和8年3月）

令和7年5月作成

①賃金 支給総額	社会保険控除額				雇用保険加入＋社会保険加入				雇用保険のみ加入時			
	②(①×0.0065) 雇用保険	③ 健康保険	④ 厚生年金	⑤(②+③+④) 社会保険額計	⑥(①－⑤) 課税対象額	⑦ 所得税	⑧(⑤+⑦) 控除額計	⑨(①－⑧) 差引手取額	⑩(①－②) 課税対象額	⑪ 所得税	⑫(①－②+⑪) 差引手取額	
165,000	1,072	8,525	15,555	25,152	139,848	2,680	27,832	137,168	163,928	3,480	160,448	
166,000	1,079	8,525	15,555	25,159	140,841	2,680	27,839	138,161	164,921	3,480	161,441	
167,000	1,085	8,525	15,555	25,165	141,835	2,740	27,905	139,095	165,915	3,550	162,365	
168,000	1,092	8,525	15,555	25,172	142,828	2,740	27,912	140,088	166,908	3,550	163,358	
169,000	1,098	8,525	15,555	25,178	143,822	2,800	27,978	141,022	167,902	3,620	164,282	
170,000	1,105	8,525	15,555	25,185	144,815	2,800	27,985	142,015	168,895	3,620	165,275	
171,000	1,111	8,525	15,555	25,191	145,809	2,860	28,051	142,949	169,889	3,700	166,189	
172,000	1,118	8,525	15,555	25,198	146,802	2,860	28,058	143,942	170,882	3,700	167,182	
173,000	1,124	8,525	15,555	25,204	147,796	2,920	28,124	144,876	171,876	3,770	168,106	
174,000	1,131	8,525	15,555	25,211	148,789	2,920	28,131	145,869	172,869	3,770	169,099	
175,000	1,137	9,027	16,470	26,634	148,366	2,920	29,554	145,446	173,863	3,840	170,023	
176,000	1,144	9,027	16,470	26,641	149,359	2,980	29,621	146,379	174,856	3,840	171,016	
177,000	1,150	9,027	16,470	26,647	150,353	2,980	29,627	147,373	175,850	3,910	171,940	
178,000	1,157	9,027	16,470	26,654	151,346	3,050	29,704	148,296	176,843	3,910	172,933	
179,000	1,163	9,027	16,470	26,660	152,340	3,050	29,710	149,290	177,837	3,980	173,857	
180,000	1,170	9,027	16,470	26,667	153,333	3,120	29,787	150,213	178,830	3,980	174,850	
181,000	1,176	9,027	16,470	26,673	154,327	3,120	29,793	151,207	179,824	4,050	175,774	
182,000	1,183	9,027	16,470	26,680	155,320	3,200	29,880	152,120	180,817	4,050	176,767	
183,000	1,189	9,027	16,470	26,686	156,314	3,200	29,886	153,114	181,811	4,120	177,691	
184,000	1,196	9,027	16,470	26,693	157,307	3,270	29,963	154,037	182,804	4,120	178,684	
185,000	1,202	9,528	17,385	28,115	156,885	3,200	31,315	153,685	183,798	4,200	179,598	
186,000	1,209	9,528	17,385	28,122	157,878	3,270	31,392	154,608	184,791	4,200	180,591	
187,000	1,215	9,528	17,385	28,128	158,872	3,270	31,398	155,602	185,785	4,270	181,515	
188,000	1,222	9,528	17,385	28,135	159,865	3,340	31,475	156,525	186,778	4,270	182,508	
189,000	1,228	9,528	17,385	28,141	160,859	3,340	31,481	157,519	187,772	4,340	183,432	
190,000	1,235	9,528	17,385	28,148	161,852	3,410	31,558	158,442	188,765	4,340	184,425	
191,000	1,241	9,528	17,385	28,154	162,846	3,410	31,564	159,436	189,759	4,410	185,349	
192,000	1,248	9,528	17,385	28,161	163,839	3,480	31,641	160,359	190,752	4,410	186,342	
193,000	1,254	9,528	17,385	28,167	164,833	3,480	31,647	161,353	191,746	4,480	187,266	
194,000	1,261	9,528	17,385	28,174	165,826	3,550	31,724	162,276	192,739	4,480	188,259	
195,000	1,267	10,030	18,300	29,597	165,403	3,550	33,147	161,853	193,733	4,550	189,183	
196,000	1,274	10,030	18,300	29,604	166,396	3,550	33,154	162,846	194,726	4,550	190,176	
197,000	1,280	10,030	18,300	29,610	167,390	3,620	33,230	163,770	195,720	4,630	191,090	
198,000	1,287	10,030	18,300	29,617	168,383	3,620	33,237	164,763	196,713	4,630	192,083	
199,000	1,293	10,030	18,300	29,623	169,377	3,700	33,323	165,677	197,707	4,700	193,007	
200,000	1,300	10,030	18,300	29,630	170,370	3,700	33,330	166,670	198,700	4,700	194,000	
201,000	1,306	10,030	18,300	29,636	171,364	3,770	33,406	167,594	199,694	4,770	194,924	
202,000	1,313	10,030	18,300	29,643	172,357	3,770	33,413	168,587	200,687	4,770	195,917	
203,000	1,319	10,030	18,300	29,649	173,351	3,840	33,489	169,511	201,681	4,840	196,841	
204,000	1,326	10,030	18,300	29,656	174,344	3,840	33,496	170,504	202,674	4,840	197,834	
205,000	1,332	10,030	18,300	29,662	175,338	3,910	33,572	171,428	203,668	4,910	198,758	
206,000	1,339	10,030	18,300	29,669	176,331	3,910	33,579	172,421	204,661	4,910	199,751	
207,000	1,345	10,030	18,300	29,675	177,325	3,980	33,655	173,345	205,655	4,980	200,675	
208,000	1,352	10,030	18,300	29,682	178,318	3,980	33,662	174,338	206,648	4,980	201,668	
209,000	1,358	10,030	18,300	29,688	179,312	4,050	33,738	175,262	207,642	5,050	202,592	
210,000	1,365	11,033	20,130	32,528	177,472	3,980	36,508	173,492	208,635	5,050	203,585	
211,000	1,371	11,033	20,130	32,534	178,466	3,980	36,514	174,486	209,629	5,130	204,499	
212,000	1,378	11,033	20,130	32,541	179,459	4,050	36,591	175,409	210,622	5,130	205,492	
213,000	1,384	11,033	20,130	32,547	180,453	4,050	36,597	176,403	211,616	5,200	206,416	
214,000	1,391	11,033	20,130	32,554	181,446	4,120	36,674	177,326	212,609	5,200	207,409	
215,000	1,397	11,033	20,130	32,560	182,440	4,120	36,680	178,320	213,603	5,270	208,333	
216,000	1,404	11,033	20,130	32,567	183,433	4,200	36,767	179,233	214,596	5,270	209,326	
217,000	1,410	11,033	20,130	32,573	184,427	4,200	36,773	180,227	215,590	5,340	210,250	
218,000	1,417	11,033	20,130	32,580	185,420	4,270	36,850	181,150	216,583	5,340	211,243	
219,000	1,423	11,033	20,130	32,586	186,414	4,270	36,856	182,144	217,577	5,410	212,167	
220,000	1,430	11,033	20,130	32,593	187,407	4,340	36,933	183,067	218,570	5,410	213,160	
221,000	1,436	11,033	20,130	32,599	188,401	4,340	36,939	184,061	219,564	5,480	214,084	
222,000	1,443	11,033	20,130	32,606	189,394	4,410	37,016	184,984	220,557	5,480	215,077	
223,000	1,449	11,033	20,130	32,612	190,388	4,410	37,022	185,978	221,551	5,560	215,991	
224,000	1,456	11,033	20,130	32,619	191,381	4,480	37,099	186,901	222,544	5,560	216,984	

学卒求人用賃金控除額早見表（特掲事業主用）

雇用保険料率適用期間（令和7年4月～令和8年3月）

令和7年5月作成

	社会保険控除額				雇用保険加入＋社会保険加入				雇用保険のみ加入時			
①賃金	②(①×0.0065)	③	④	⑤(②+③+④)	⑥(①－⑤)	⑦	⑧(⑤+⑦)	⑨(①－⑧)	⑩(①－②)	⑪	⑫(①－②+⑩)	
支給総額	雇用保険	健康保険	厚生年金	社会保険額計	課税対象額	所得税	控除額計	差引手取額	課税対象額	所得税	差引手取額	
225,000	1,462	11,033	20,130	32,625	192,375	4,480	37,105	187,895	223,538	5,560	217,978	
226,000	1,469	11,033	20,130	32,632	193,368	4,550	37,182	188,818	224,531	5,680	218,851	
227,000	1,475	11,033	20,130	32,638	194,362	4,550	37,188	189,812	225,525	5,680	219,845	
228,000	1,482	11,033	20,130	32,645	195,355	4,630	37,275	190,725	226,518	5,680	220,838	
229,000	1,488	11,033	20,130	32,651	196,349	4,630	37,281	191,719	227,512	5,780	221,732	
230,000	1,495	12,036	21,960	35,491	194,509	4,550	40,041	189,959	228,505	5,780	222,725	
231,000	1,501	12,036	21,960	35,497	195,503	4,630	40,127	190,873	229,499	5,780	223,719	
232,000	1,508	12,036	21,960	35,504	196,496	4,630	40,134	191,866	230,492	5,890	224,602	
233,000	1,514	12,036	21,960	35,510	197,490	4,700	40,210	192,790	231,486	5,890	225,596	
234,000	1,521	12,036	21,960	35,517	198,483	4,700	40,217	193,783	232,479	5,890	226,589	
235,000	1,527	12,036	21,960	35,523	199,477	4,770	40,293	194,707	233,473	5,990	227,483	
236,000	1,534	12,036	21,960	35,530	200,470	4,770	40,300	195,700	234,466	5,990	228,476	
237,000	1,540	12,036	21,960	35,536	201,464	4,840	40,376	196,624	235,460	5,990	229,470	
238,000	1,547	12,036	21,960	35,543	202,457	4,840	40,383	197,617	236,453	6,110	230,343	
239,000	1,553	12,036	21,960	35,549	203,451	4,910	40,459	198,541	237,447	6,110	231,337	
240,000	1,560	12,036	21,960	35,556	204,444	4,910	40,466	199,534	238,440	6,110	232,330	
241,000	1,566	12,036	21,960	35,562	205,438	4,980	40,542	200,458	239,434	6,210	233,224	
242,000	1,573	12,036	21,960	35,569	206,431	4,980	40,549	201,451	240,427	6,210	234,217	
243,000	1,579	12,036	21,960	35,575	207,425	5,050	40,625	202,375	241,421	6,210	235,211	
244,000	1,586	12,036	21,960	35,582	208,418	5,050	40,632	203,368	242,414	6,320	236,094	
245,000	1,592	12,036	21,960	35,588	209,412	5,130	40,718	204,282	243,408	6,320	237,088	
246,000	1,599	12,036	21,960	35,595	210,405	5,130	40,725	205,275	244,401	6,320	238,081	
247,000	1,605	12,036	21,960	35,601	211,399	5,200	40,801	206,199	245,395	6,420	238,975	
248,000	1,612	12,036	21,960	35,608	212,392	5,200	40,808	207,192	246,388	6,420	239,968	
249,000	1,618	12,036	21,960	35,614	213,386	5,270	40,884	208,116	247,382	6,420	240,962	
250,000	1,625	13,039	23,790	38,454	211,546	5,200	43,654	206,346	248,375	6,530	241,845	
251,000	1,631	13,039	23,790	38,460	212,540	5,200	43,660	207,340	249,369	6,530	242,839	
252,000	1,638	13,039	23,790	38,467	213,533	5,270	43,737	208,263	250,362	6,530	243,832	
253,000	1,644	13,039	23,790	38,473	214,527	5,270	43,743	209,257	251,356	6,640	244,716	
254,000	1,651	13,039	23,790	38,480	215,520	5,340	43,820	210,180	252,349	6,640	245,709	
255,000	1,657	13,039	23,790	38,486	216,514	5,340	43,826	211,174	253,343	6,640	246,703	
256,000	1,664	13,039	23,790	38,493	217,507	5,410	43,903	212,097	254,336	6,750	247,586	
257,000	1,670	13,039	23,790	38,499	218,501	5,410	43,909	213,091	255,330	6,750	248,580	
258,000	1,677	13,039	23,790	38,506	219,494	5,480	43,986	214,014	256,323	6,750	249,573	
259,000	1,683	13,039	23,790	38,512	220,488	5,480	43,992	215,008	257,317	6,850	250,467	
260,000	1,690	13,039	23,790	38,519	221,481	5,560	44,079	215,921	258,310	6,850	251,460	
261,000	1,696	13,039	23,790	38,525	222,475	5,560	44,085	216,915	259,304	6,850	252,454	
262,000	1,703	13,039	23,790	38,532	223,468	5,560	44,092	217,908	260,297	6,960	253,337	
263,000	1,709	13,039	23,790	38,538	224,462	5,680	44,218	218,782	261,291	6,960	254,331	
264,000	1,716	13,039	23,790	38,545	225,455	5,680	44,225	219,775	262,284	6,960	255,324	
265,000	1,722	13,039	23,790	38,551	226,449	5,680	44,231	220,769	263,278	7,070	256,208	
266,000	1,729	13,039	23,790	38,558	227,442	5,780	44,338	221,662	264,271	7,070	257,201	
267,000	1,735	13,039	23,790	38,564	228,436	5,780	44,344	222,656	265,265	7,070	258,195	
268,000	1,742	13,039	23,790	38,571	229,429	5,780	44,351	223,649	266,258	7,180	259,078	
269,000	1,748	13,039	23,790	38,577	230,423	5,890	44,467	224,533	267,252	7,180	260,072	
270,000	1,755	14,042	25,620	41,417	228,583	5,780	47,197	222,803	268,245	7,180	261,065	
271,000	1,761	14,042	25,620	41,423	229,577	5,780	47,203	223,797	269,239	7,280	261,959	
272,000	1,768	14,042	25,620	41,430	230,570	5,890	47,320	224,680	270,232	7,280	262,952	
273,000	1,774	14,042	25,620	41,436	231,564	5,890	47,326	225,674	271,226	7,280	263,946	
274,000	1,781	14,042	25,620	41,443	232,557	5,890	47,333	226,667	272,219	7,390	264,829	
275,000	1,787	14,042	25,620	41,449	233,551	5,990	47,439	227,561	273,213	7,390	265,823	
276,000	1,794	14,042	25,620	41,456	234,544	5,990	47,446	228,554	274,206	7,390	266,816	
277,000	1,800	14,042	25,620	41,462	235,538	5,990	47,452	229,548	275,200	7,490	267,710	
278,000	1,807	14,042	25,620	41,469	236,531	6,110	47,579	230,421	276,193	7,490	268,703	
279,000	1,813	14,042	25,620	41,475	237,525	6,110	47,585	231,415	277,187	7,490	269,697	
280,000	1,820	14,042	25,620	41,482	238,518	6,110	47,592	232,408	278,180	7,610	270,570	
281,000	1,826	14,042	25,620	41,488	239,512	6,210	47,698	233,302	279,174	7,610	271,564	
282,000	1,833	14,042	25,620	41,495	240,505	6,210	47,705	234,295	280,167	7,610	272,557	
283,000	1,839	14,042	25,620	41,501	241,499	6,210	47,711	235,289	281,161	7,710	273,451	
284,000	1,846	14,042	25,620	41,508	242,492	6,320	47,828	236,172	282,154	7,710	274,444	

学卒求人用賃金控除額早見表（特掲事業主用）

雇用保険料率適用期間（令和7年4月～令和8年3月）

令和7年5月作成

	社会保険控除額				雇用保険加入＋社会保険加入				雇用保険のみ加入時		
①賃金	②(①×0.0065)	③	④	⑤(②+③+④)	⑥(①－⑤)	⑦	⑧(⑤+⑦)	⑨(①－⑧)	⑩(①－②)	⑪	⑫(①－②+⑪)
支給総額	雇用保険	健康保険	厚生年金	社会保険額計	課税対象額	所得税	控除額計	差引手取額	課税対象額	所得税	差引手取額
285,000	1,852	14,042	25,620	41,514	243,486	6,320	47,834	237,166	283,148	7,710	275,438
286,000	1,859	14,042	25,620	41,521	244,479	6,320	47,841	238,159	284,141	7,820	276,321
287,000	1,865	14,042	25,620	41,527	245,473	6,420	47,947	239,053	285,135	7,820	277,315
288,000	1,872	14,042	25,620	41,534	246,466	6,420	47,954	240,046	286,128	7,820	278,308
289,000	1,878	14,042	25,620	41,540	247,460	6,420	47,960	241,040	287,122	7,920	279,202
290,000	1,885	15,045	27,450	44,380	245,620	6,420	50,800	239,200	288,115	7,920	280,195
291,000	1,891	15,045	27,450	44,386	246,614	6,420	50,806	240,194	289,109	7,920	281,189
292,000	1,898	15,045	27,450	44,393	247,607	6,420	50,813	241,187	290,102	8,040	282,062
293,000	1,904	15,045	27,450	44,399	248,601	6,530	50,929	242,071	291,096	8,040	283,056
294,000	1,911	15,045	27,450	44,406	249,594	6,530	50,936	243,064	292,089	8,040	284,049
295,000	1,917	15,045	27,450	44,412	250,588	6,530	50,942	244,058	293,083	8,140	284,943
296,000	1,924	15,045	27,450	44,419	251,581	6,640	51,059	244,941	294,076	8,140	285,936
297,000	1,930	15,045	27,450	44,425	252,575	6,640	51,065	245,935	295,070	8,140	286,930
298,000	1,937	15,045	27,450	44,432	253,568	6,640	51,072	246,928	296,063	8,250	287,813
299,000	1,943	15,045	27,450	44,438	254,562	6,750	51,188	247,812	297,057	8,250	288,807
300,000	1,950	15,045	27,450	44,445	255,555	6,750	51,195	248,805	298,050	8,250	289,800
301,000	1,956	15,045	27,450	44,451	256,549	6,750	51,201	249,799	299,044	8,420	290,624
302,000	1,963	15,045	27,450	44,458	257,542	6,850	51,308	250,692	300,037	8,420	291,617
303,000	1,969	15,045	27,450	44,464	258,536	6,850	51,314	251,686	301,031	8,420	292,611
304,000	1,976	15,045	27,450	44,471	259,529	6,850	51,321	252,679	302,024	8,670	293,354
305,000	1,982	15,045	27,450	44,477	260,523	6,960	51,437	253,563	303,018	8,670	294,348
306,000	1,989	15,045	27,450	44,484	261,516	6,960	51,444	254,556	304,011	8,670	295,341
307,000	1,995	15,045	27,450	44,490	262,510	6,960	51,450	255,550	305,005	8,910	296,095
308,000	2,002	15,045	27,450	44,497	263,503	7,070	51,567	256,433	305,998	8,910	297,088
309,000	2,008	15,045	27,450	44,503	264,497	7,070	51,573	257,427	306,992	8,910	298,082
310,000	2,015	16,048	29,280	47,343	262,657	6,960	54,303	255,697	307,985	8,910	299,075
311,000	2,021	16,048	29,280	47,349	263,651	7,070	54,419	256,581	308,979	9,160	299,819
312,000	2,028	16,048	29,280	47,356	264,644	7,070	54,426	257,574	309,972	9,160	300,812
313,000	2,034	16,048	29,280	47,362	265,638	7,070	54,432	258,568	310,966	9,160	301,806
314,000	2,041	16,048	29,280	47,369	266,631	7,180	54,549	259,451	311,959	9,400	302,559
315,000	2,047	16,048	29,280	47,375	267,625	7,180	54,555	260,445	312,953	9,400	303,553
316,000	2,054	16,048	29,280	47,382	268,618	7,180	54,562	261,438	313,946	9,400	304,546
317,000	2,060	16,048	29,280	47,388	269,612	7,280	54,668	262,332	314,940	9,650	305,290
318,000	2,067	16,048	29,280	47,395	270,605	7,280	54,675	263,325	315,933	9,650	306,283
319,000	2,073	16,048	29,280	47,401	271,599	7,280	54,681	264,319	316,927	9,650	307,277