

賃金早見表（特掲事業主用/建設・農林水産・清酒製造業）

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 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	683	5,257	9,516	15,456	89,544	180	15,636	89,364	104,318	930	103,388
106,000	689	5,257	9,516	15,462	90,538	230	15,692	90,308	105,311	1,030	104,281
107,000	696	5,561	10,065	16,321	90,679	230	16,551	90,449	106,305	1,030	105,275
108,000	702	5,561	10,065	16,328	91,673	290	16,618	91,383	107,298	1,130	106,168
109,000	709	5,561	10,065	16,334	92,666	340	16,674	92,326	108,292	1,130	107,162
110,000	715	5,561	10,065	16,341	93,660	390	16,731	93,270	109,285	1,240	108,045
111,000	722	5,561	10,065	16,347	94,653	440	16,787	94,213	110,279	1,240	109,039
112,000	728	5,561	10,065	16,354	95,647	490	16,844	95,157	111,272	1,340	109,932
113,000	735	5,561	10,065	16,360	96,640	540	16,900	96,100	112,266	1,340	110,926
114,000	741	5,965	10,797	17,503	96,497	540	18,043	95,957	113,259	1,440	111,819
115,000	748	5,965	10,797	17,509	97,491	590	18,099	96,901	114,253	1,440	112,813
116,000	754	5,965	10,797	17,516	98,484	640	18,156	97,844	115,246	1,540	113,706
117,000	761	5,965	10,797	17,522	99,478	720	18,242	98,758	116,240	1,540	114,700
118,000	767	5,965	10,797	17,529	100,471	720	18,249	99,751	117,233	1,640	115,593
119,000	774	5,965	10,797	17,535	101,465	830	18,365	100,635	118,227	1,640	116,587
120,000	780	5,965	10,797	17,542	102,458	830	18,372	101,628	119,220	1,750	117,470
121,000	787	5,965	10,797	17,548	103,452	930	18,478	102,522	120,214	1,750	118,464
122,000	793	6,369	11,529	18,691	103,309	930	19,621	102,379	121,207	1,850	119,357
123,000	800	6,369	11,529	18,698	104,302	930	19,628	103,372	122,201	1,850	120,351
124,000	806	6,369	11,529	18,704	105,296	1,030	19,734	104,266	123,194	1,950	121,244
125,000	813	6,369	11,529	18,711	106,289	1,030	19,741	105,259	124,188	1,950	122,238
126,000	819	6,369	11,529	18,717	107,283	1,130	19,847	106,153	125,181	2,050	123,131
127,000	826	6,369	11,529	18,724	108,276	1,130	19,854	107,146	126,175	2,050	124,125
128,000	832	6,369	11,529	18,730	109,270	1,240	19,970	108,030	127,168	2,150	125,018
129,000	839	6,369	11,529	18,737	110,263	1,240	19,977	109,023	128,162	2,150	126,012
130,000	845	6,774	12,261	19,880	110,120	1,240	21,120	108,880	129,155	2,260	126,895
131,000	852	6,774	12,261	19,886	111,114	1,340	21,226	109,774	130,149	2,260	127,889
132,000	858	6,774	12,261	19,893	112,107	1,340	21,233	110,767	131,142	2,360	128,782
133,000	865	6,774	12,261	19,899	113,101	1,440	21,339	111,661	132,136	2,360	129,776
134,000	871	6,774	12,261	19,906	114,094	1,440	21,346	112,654	133,129	2,460	130,669
135,000	878	6,774	12,261	19,912	115,088	1,540	21,452	113,548	134,123	2,460	131,663
136,000	884	6,774	12,261	19,919	116,081	1,540	21,459	114,541	135,116	2,550	132,566
137,000	891	6,774	12,261	19,925	117,075	1,640	21,565	115,435	136,110	2,550	133,560
138,000	897	7,178	12,993	21,068	116,932	1,540	22,608	115,392	137,103	2,610	134,493
139,000	904	7,178	12,993	21,075	117,925	1,640	22,715	116,285	138,097	2,610	135,487
140,000	910	7,178	12,993	21,081	118,919	1,640	22,721	117,279	139,090	2,680	136,410
141,000	917	7,178	12,993	21,088	119,912	1,750	22,838	118,162	140,084	2,680	137,404
142,000	923	7,178	12,993	21,094	120,906	1,750	22,844	119,156	141,077	2,740	138,337
143,000	930	7,178	12,993	21,101	121,899	1,850	22,951	120,049	142,071	2,740	139,331
144,000	936	7,178	12,993	21,107	122,893	1,850	22,957	121,043	143,064	2,800	140,264
145,000	943	7,178	12,993	21,114	123,886	1,950	23,064	121,936	144,058	2,800	141,258
146,000	949	7,583	13,725	22,257	123,744	1,950	24,207	121,794	145,051	2,860	142,191
147,000	956	7,583	13,725	22,263	124,737	1,950	24,213	122,787	146,045	2,860	143,185
148,000	962	7,583	13,725	22,270	125,731	2,050	24,320	123,681	147,038	2,920	144,118
149,000	969	7,583	13,725	22,276	126,724	2,050	24,326	124,674	148,032	2,920	145,112
150,000	975	7,583	13,725	22,283	127,718	2,150	24,433	125,568	149,025	2,980	146,045
151,000	982	7,583	13,725	22,289	128,711	2,150	24,439	126,561	150,019	2,980	147,039
152,000	988	7,583	13,725	22,296	129,705	2,260	24,556	127,445	151,012	3,050	147,962
153,000	995	7,583	13,725	22,302	130,698	2,260	24,562	128,438	152,006	3,050	148,956
154,000	1,001	7,583	13,725	22,309	131,692	2,360	24,669	129,332	152,999	3,050	149,949
155,000	1,008	8,088	14,640	23,736	131,265	2,360	26,096	128,905	153,993	3,120	150,873
156,000	1,014	8,088	14,640	23,742	132,258	2,360	26,102	129,898	154,986	3,120	151,866
157,000	1,021	8,088	14,640	23,749	133,252	2,460	26,209	130,792	155,980	3,200	152,780
158,000	1,027	8,088	14,640	23,755	134,245	2,460	26,215	131,785	156,973	3,200	153,773
159,000	1,034	8,088	14,640	23,762	135,239	2,550	26,312	132,689	157,967	3,270	154,697
160,000	1,040	8,088	14,640	23,768	136,232	2,550	26,318	133,682	158,960	3,270	155,690
161,000	1,047	8,088	14,640	23,775	137,226	2,610	26,385	134,616	159,954	3,340	156,614
162,000	1,053	8,088	14,640	23,781	138,219	2,610	26,391	135,609	160,947	3,340	157,607
163,000	1,060	8,088	14,640	23,788	139,213	2,680	26,468	136,533	161,941	3,410	158,531
164,000	1,066	8,088	14,640	23,794	140,206	2,680	26,474	137,526	162,934	3,410	159,524

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令和7年5月作成

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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 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	1,073	8,594	15,555	25,221	139,779	2,680	27,901	137,099	163,928	3,480	160,448
166,000	1,079	8,594	15,555	25,228	140,773	2,680	27,908	138,093	164,921	3,480	161,441
167,000	1,086	8,594	15,555	25,234	141,766	2,740	27,974	139,026	165,915	3,550	162,365
168,000	1,092	8,594	15,555	25,241	142,760	2,740	27,981	140,020	166,908	3,550	163,358
169,000	1,099	8,594	15,555	25,247	143,753	2,800	28,047	140,953	167,902	3,620	164,282
170,000	1,105	8,594	15,555	25,254	144,747	2,800	28,054	141,947	168,895	3,620	165,275
171,000	1,112	8,594	15,555	25,260	145,740	2,860	28,120	142,880	169,889	3,700	166,189
172,000	1,118	8,594	15,555	25,267	146,734	2,860	28,127	143,874	170,882	3,700	167,182
173,000	1,125	8,594	15,555	25,273	147,727	2,920	28,193	144,807	171,876	3,770	168,106
174,000	1,131	8,594	15,555	25,280	148,721	2,920	28,200	145,801	172,869	3,770	169,099
175,000	1,138	9,099	16,470	26,707	148,294	2,920	29,627	145,374	173,863	3,840	170,023
176,000	1,144	9,099	16,470	26,713	149,287	2,980	29,693	146,307	174,856	3,840	171,016
177,000	1,151	9,099	16,470	26,720	150,281	2,980	29,700	147,301	175,850	3,910	171,940
178,000	1,157	9,099	16,470	26,726	151,274	3,050	29,776	148,224	176,843	3,910	172,933
179,000	1,164	9,099	16,470	26,733	152,268	3,050	29,783	149,218	177,837	3,980	173,857
180,000	1,170	9,099	16,470	26,739	153,261	3,120	29,859	150,141	178,830	3,980	174,850
181,000	1,177	9,099	16,470	26,746	154,255	3,120	29,866	151,135	179,824	4,050	175,774
182,000	1,183	9,099	16,470	26,752	155,248	3,200	29,952	152,048	180,817	4,050	176,767
183,000	1,190	9,099	16,470	26,759	156,242	3,200	29,959	153,042	181,811	4,120	177,691
184,000	1,196	9,099	16,470	26,765	157,235	3,270	30,035	153,965	182,804	4,120	178,684
185,000	1,203	9,605	17,385	28,192	156,808	3,200	31,392	153,608	183,798	4,200	179,598
186,000	1,209	9,605	17,385	28,199	157,802	3,270	31,469	154,532	184,791	4,200	180,591
187,000	1,216	9,605	17,385	28,205	158,795	3,270	31,475	155,525	185,785	4,270	181,515
188,000	1,222	9,605	17,385	28,212	159,789	3,340	31,552	156,449	186,778	4,270	182,508
189,000	1,229	9,605	17,385	28,218	160,782	3,340	31,558	157,442	187,772	4,340	183,432
190,000	1,235	9,605	17,385	28,225	161,776	3,410	31,635	158,366	188,765	4,340	184,425
191,000	1,242	9,605	17,385	28,231	162,769	3,410	31,641	159,359	189,759	4,410	185,349
192,000	1,248	9,605	17,385	28,238	163,763	3,480	31,718	160,283	190,752	4,410	186,342
193,000	1,255	9,605	17,385	28,244	164,756	3,480	31,724	161,276	191,746	4,480	187,266
194,000	1,261	9,605	17,385	28,251	165,750	3,550	31,801	162,200	192,739	4,480	188,259
195,000	1,268	10,110	18,300	29,678	165,323	3,550	33,228	161,773	193,733	4,550	189,183
196,000	1,274	10,110	18,300	29,684	166,316	3,550	33,234	162,766	194,726	4,550	190,176
197,000	1,281	10,110	18,300	29,691	167,310	3,620	33,311	163,690	195,720	4,630	191,090
198,000	1,287	10,110	18,300	29,697	168,303	3,620	33,317	164,683	196,713	4,630	192,083
199,000	1,294	10,110	18,300	29,704	169,297	3,700	33,404	165,597	197,707	4,700	193,007
200,000	1,300	10,110	18,300	29,710	170,290	3,700	33,410	166,590	198,700	4,700	194,000
201,000	1,307	10,110	18,300	29,717	171,284	3,770	33,487	167,514	199,694	4,770	194,924
202,000	1,313	10,110	18,300	29,723	172,277	3,770	33,493	168,507	200,687	4,770	195,917
203,000	1,320	10,110	18,300	29,730	173,271	3,840	33,570	169,431	201,681	4,840	196,841
204,000	1,326	10,110	18,300	29,736	174,264	3,840	33,576	170,424	202,674	4,840	197,834
205,000	1,333	10,110	18,300	29,743	175,258	3,910	33,653	171,348	203,668	4,910	198,758
206,000	1,339	10,110	18,300	29,749	176,251	3,910	33,659	172,341	204,661	4,910	199,751
207,000	1,346	10,110	18,300	29,756	177,245	3,980	33,736	173,265	205,655	4,980	200,675
208,000	1,352	10,110	18,300	29,762	178,238	3,980	33,742	174,258	206,648	4,980	201,668
209,000	1,359	10,110	18,300	29,769	179,232	4,050	33,819	175,182	207,642	5,050	202,592
210,000	1,365	11,121	20,130	32,616	177,384	3,980	36,596	173,404	208,635	5,050	203,585
211,000	1,372	11,121	20,130	32,623	178,378	3,980	36,603	174,398	209,629	5,130	204,499
212,000	1,378	11,121	20,130	32,629	179,371	4,050	36,679	175,321	210,622	5,130	205,492
213,000	1,385	11,121	20,130	32,636	180,365	4,050	36,686	176,315	211,616	5,200	206,416
214,000	1,391	11,121	20,130	32,642	181,358	4,120	36,762	177,238	212,609	5,200	207,409
215,000	1,398	11,121	20,130	32,649	182,352	4,120	36,769	178,232	213,603	5,270	208,333
216,000	1,404	11,121	20,130	32,655	183,345	4,200	36,855	179,145	214,596	5,270	209,326
217,000	1,411	11,121	20,130	32,662	184,339	4,200	36,862	180,139	215,590	5,340	210,250
218,000	1,417	11,121	20,130	32,668	185,332	4,270	36,938	181,062	216,583	5,340	211,243
219,000	1,424	11,121	20,130	32,675	186,326	4,270	36,945	182,056	217,577	5,410	212,167
220,000	1,430	11,121	20,130	32,681	187,319	4,340	37,021	182,979	218,570	5,410	213,160
221,000	1,437	11,121	20,130	32,688	188,313	4,340	37,028	183,973	219,564	5,480	214,084
222,000	1,443	11,121	20,130	32,694	189,306	4,410	37,104	184,896	220,557	5,480	215,077
223,000	1,450	11,121	20,130	32,701	190,300	4,410	37,111	185,890	221,551	5,560	215,991
224,000	1,456	11,121	20,130	32,707	191,293	4,480	37,187	186,813	222,544	5,560	216,984

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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 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	1,463	11,121	20,130	32,714	192,287	4,480	37,194	187,807	223,538	5,560	217,978
226,000	1,469	11,121	20,130	32,720	193,280	4,550	37,270	188,730	224,531	5,680	218,851
227,000	1,476	11,121	20,130	32,727	194,274	4,550	37,277	189,724	225,525	5,680	219,845
228,000	1,482	11,121	20,130	32,733	195,267	4,630	37,363	190,637	226,518	5,680	220,838
229,000	1,489	11,121	20,130	32,740	196,261	4,630	37,370	191,631	227,512	5,780	221,732
230,000	1,495	12,132	21,960	35,587	194,413	4,550	40,137	189,863	228,505	5,780	222,725
231,000	1,502	12,132	21,960	35,594	195,407	4,630	40,224	190,777	229,499	5,780	223,719
232,000	1,508	12,132	21,960	35,600	196,400	4,630	40,230	191,770	230,492	5,890	224,602
233,000	1,515	12,132	21,960	35,607	197,394	4,700	40,307	192,694	231,486	5,890	225,596
234,000	1,521	12,132	21,960	35,613	198,387	4,700	40,313	193,687	232,479	5,890	226,589
235,000	1,528	12,132	21,960	35,620	199,381	4,770	40,390	194,611	233,473	5,990	227,483
236,000	1,534	12,132	21,960	35,626	200,374	4,770	40,396	195,604	234,466	5,990	228,476
237,000	1,541	12,132	21,960	35,633	201,368	4,840	40,473	196,528	235,460	5,990	229,470
238,000	1,547	12,132	21,960	35,639	202,361	4,840	40,479	197,521	236,453	6,110	230,343
239,000	1,554	12,132	21,960	35,646	203,355	4,910	40,556	198,445	237,447	6,110	231,337
240,000	1,560	12,132	21,960	35,652	204,348	4,910	40,562	199,438	238,440	6,110	232,330
241,000	1,567	12,132	21,960	35,659	205,342	4,980	40,639	200,362	239,434	6,210	233,224
242,000	1,573	12,132	21,960	35,665	206,335	4,980	40,645	201,355	240,427	6,210	234,217
243,000	1,580	12,132	21,960	35,672	207,329	5,050	40,722	202,279	241,421	6,210	235,211
244,000	1,586	12,132	21,960	35,678	208,322	5,050	40,728	203,272	242,414	6,320	236,094
245,000	1,593	12,132	21,960	35,685	209,316	5,130	40,815	204,186	243,408	6,320	237,088
246,000	1,599	12,132	21,960	35,691	210,309	5,130	40,821	205,179	244,401	6,320	238,081
247,000	1,606	12,132	21,960	35,698	211,303	5,200	40,898	206,103	245,395	6,420	238,975
248,000	1,612	12,132	21,960	35,704	212,296	5,200	40,904	207,096	246,388	6,420	239,968
249,000	1,619	12,132	21,960	35,711	213,290	5,270	40,981	208,020	247,382	6,420	240,962
250,000	1,625	13,143	23,790	38,558	211,442	5,200	43,758	206,242	248,375	6,530	241,845
251,000	1,632	13,143	23,790	38,565	212,436	5,200	43,765	207,236	249,369	6,530	242,839
252,000	1,638	13,143	23,790	38,571	213,429	5,270	43,841	208,159	250,362	6,530	243,832
253,000	1,645	13,143	23,790	38,578	214,423	5,270	43,848	209,153	251,356	6,640	244,716
254,000	1,651	13,143	23,790	38,584	215,416	5,340	43,924	210,076	252,349	6,640	245,709
255,000	1,658	13,143	23,790	38,591	216,410	5,340	43,931	211,070	253,343	6,640	246,703
256,000	1,664	13,143	23,790	38,597	217,403	5,410	44,007	211,993	254,336	6,750	247,586
257,000	1,671	13,143	23,790	38,604	218,397	5,410	44,014	212,987	255,330	6,750	248,580
258,000	1,677	13,143	23,790	38,610	219,390	5,480	44,090	213,910	256,323	6,750	249,573
259,000	1,684	13,143	23,790	38,617	220,384	5,480	44,097	214,904	257,317	6,850	250,467
260,000	1,690	13,143	23,790	38,623	221,377	5,560	44,183	215,817	258,310	6,850	251,460
261,000	1,697	13,143	23,790	38,630	222,371	5,560	44,190	216,811	259,304	6,850	252,454
262,000	1,703	13,143	23,790	38,636	223,364	5,560	44,196	217,804	260,297	6,960	253,337
263,000	1,710	13,143	23,790	38,643	224,358	5,680	44,323	218,678	261,291	6,960	254,331
264,000	1,716	13,143	23,790	38,649	225,351	5,680	44,329	219,671	262,284	6,960	255,324
265,000	1,723	13,143	23,790	38,656	226,345	5,680	44,336	220,665	263,278	7,070	256,208
266,000	1,729	13,143	23,790	38,662	227,338	5,780	44,442	221,558	264,271	7,070	257,201
267,000	1,736	13,143	23,790	38,669	228,332	5,780	44,449	222,552	265,265	7,070	258,195
268,000	1,742	13,143	23,790	38,675	229,325	5,780	44,455	223,545	266,258	7,180	259,078
269,000	1,749	13,143	23,790	38,682	230,319	5,890	44,572	224,429	267,252	7,180	260,072
270,000	1,755	14,154	25,620	41,529	228,471	5,780	47,309	222,691	268,245	7,180	261,065
271,000	1,762	14,154	25,620	41,536	229,465	5,780	47,316	223,685	269,239	7,280	261,959
272,000	1,768	14,154	25,620	41,542	230,458	5,890	47,432	224,568	270,232	7,280	262,952
273,000	1,775	14,154	25,620	41,549	231,452	5,890	47,439	225,562	271,226	7,280	263,946
274,000	1,781	14,154	25,620	41,555	232,445	5,890	47,445	226,555	272,219	7,390	264,829
275,000	1,788	14,154	25,620	41,562	233,439	5,990	47,552	227,449	273,213	7,390	265,823
276,000	1,794	14,154	25,620	41,568	234,432	5,990	47,558	228,442	274,206	7,390	266,816
277,000	1,801	14,154	25,620	41,575	235,426	5,990	47,565	229,436	275,200	7,490	267,710
278,000	1,807	14,154	25,620	41,581	236,419	6,110	47,691	230,309	276,193	7,490	268,703
279,000	1,814	14,154	25,620	41,588	237,413	6,110	47,698	231,303	277,187	7,490	269,697
280,000	1,820	14,154	25,620	41,594	238,406	6,110	47,704	232,296	278,180	7,610	270,570
281,000	1,827	14,154	25,620	41,601	239,400	6,210	47,811	233,190	279,174	7,610	271,564
282,000	1,833	14,154	25,620	41,607	240,393	6,210	47,817	234,183	280,167	7,610	272,557
283,000	1,840	14,154	25,620	41,614	241,387	6,210	47,824	235,177	281,161	7,710	273,451
284,000	1,846	14,154	25,620	41,620	242,380	6,320	47,940	236,060	282,154	7,710	274,444

賃金早見表（特掲事業主用/建設・農林水産・清酒製造業）

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 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	1,853	14,154	25,620	41,627	243,374	6,320	47,947	237,054	283,148	7,710	275,438
286,000	1,859	14,154	25,620	41,633	244,367	6,320	47,953	238,047	284,141	7,820	276,321
287,000	1,866	14,154	25,620	41,640	245,361	6,420	48,060	238,941	285,135	7,820	277,315
288,000	1,872	14,154	25,620	41,646	246,354	6,420	48,066	239,934	286,128	7,820	278,308
289,000	1,879	14,154	25,620	41,653	247,348	6,420	48,073	240,928	287,122	7,920	279,202
290,000	1,885	15,165	27,450	44,500	245,500	6,420	50,920	239,080	288,115	7,920	280,195
291,000	1,892	15,165	27,450	44,507	246,494	6,420	50,927	240,074	289,109	7,920	281,189
292,000	1,898	15,165	27,450	44,513	247,487	6,420	50,933	241,067	290,102	8,040	282,062
293,000	1,905	15,165	27,450	44,520	248,481	6,530	51,050	241,951	291,096	8,040	283,056
294,000	1,911	15,165	27,450	44,526	249,474	6,530	51,056	242,944	292,089	8,040	284,049
295,000	1,918	15,165	27,450	44,533	250,468	6,530	51,063	243,938	293,083	8,140	284,943
296,000	1,924	15,165	27,450	44,539	251,461	6,640	51,179	244,821	294,076	8,140	285,936
297,000	1,931	15,165	27,450	44,546	252,455	6,640	51,186	245,815	295,070	8,140	286,930
298,000	1,937	15,165	27,450	44,552	253,448	6,640	51,192	246,808	296,063	8,250	287,813
299,000	1,944	15,165	27,450	44,559	254,442	6,750	51,309	247,692	297,057	8,250	288,807
300,000	1,950	15,165	27,450	44,565	255,435	6,750	51,315	248,685	298,050	8,250	289,800
301,000	1,957	15,165	27,450	44,572	256,429	6,750	51,322	249,679	299,044	8,420	290,624
302,000	1,963	15,165	27,450	44,578	257,422	6,850	51,428	250,572	300,037	8,420	291,617