

【所得税・所得控除】課税所得と寄附金額に応じた減税額の試算表

【凡例】

寄附前の所得税額
寄附による減税額
寄附後の所得税額

【減税額の計算式】

寄附後の所得税額 = (課税所得金額 - (寄附金額(総所得金額の40%が上限) - 2千円)) × 所得税の税率

※ 総所得金額の算定においては、給与収入のみの「夫婦及び未婚の子2名」の世帯(配偶者収入200万円、

子は高校生1名・大学生1名)を想定し、基礎控除額・扶養控除額を課税所得金額に加算した額を総所得金額とした。

寄附額 課税所得金額	1万円	5万円	10万円	50万円	100万円	500万円	1000万円	2000万円
200万円	102,500	102,500	102,500	102,500	102,500	102,500	102,500	102,500
	800	4,800	7,400	27,400	52,400	70,200	70,200	70,200
	101,700	97,700	95,100	75,100	50,100	32,300	32,300	32,300
300万円	202,500	202,500	202,500	202,500	202,500	202,500	202,500	202,500
	800	4,800	9,800	49,800	99,800	140,200	140,200	140,200
	201,700	197,700	192,700	152,700	102,700	62,300	62,300	62,300
400万円	372,500	372,500	372,500	372,500	372,500	372,500	372,500	372,500
	1,600	9,600	19,600	99,600	169,800	280,200	280,200	280,200
	370,900	362,900	352,900	272,900	202,700	92,300	92,300	92,300
500万円	572,500	572,500	572,500	572,500	572,500	572,500	572,500	572,500
	1,600	9,600	19,600	99,600	199,600	425,400	425,400	425,400
	570,900	562,900	552,900	472,900	372,900	147,100	147,100	147,100
600万円	772,500	772,500	772,500	772,500	772,500	772,500	772,500	772,500
	1,600	9,600	19,600	99,600	199,600	565,400	565,400	565,400
	770,900	762,900	752,900	672,900	572,900	207,100	207,100	207,100
700万円	974,000	974,000	974,000	974,000	974,000	974,000	974,000	974,000
	1,840	11,040	21,100	101,100	201,100	672,300	672,300	672,300
	972,160	962,960	952,900	872,900	772,900	301,700	301,700	301,700
800万円	1,204,000	1,204,000	1,204,000	1,204,000	1,204,000	1,204,000	1,204,000	1,204,000
	1,840	11,040	22,540	114,540	229,540	782,300	782,300	782,300
	1,202,160	1,192,960	1,181,460	1,089,460	974,460	421,700	421,700	421,700
900万円	1,434,000	1,434,000	1,434,000	1,434,000	1,434,000	1,434,000	1,434,000	1,434,000
	1,840	11,040	22,540	114,540	229,540	892,300	892,300	892,300
	1,432,160	1,422,960	1,411,460	1,319,460	1,204,460	541,700	541,700	541,700
1000万円	1,764,000	1,764,000	1,764,000	1,764,000	1,764,000	1,764,000	1,764,000	1,764,000
	2,640	15,840	32,340	164,340	329,340	1,102,300	1,102,300	1,102,300
	1,761,360	1,748,160	1,731,660	1,599,660	1,434,660	661,700	661,700	661,700
1500万円	3,414,000	3,414,000	3,414,000	3,414,000	3,414,000	3,414,000	3,414,000	3,414,000
	2,640	15,840	32,340	164,340	329,340	1,649,340	2,107,420	2,107,420
	3,411,360	3,398,160	3,381,660	3,249,660	3,084,660	1,764,660	1,306,580	1,306,580
2000万円	5,204,000	5,204,000	5,204,000	5,204,000	5,204,000	5,204,000	5,204,000	5,204,000
	3,200	19,200	39,200	199,200	399,200	1,789,340	2,962,820	2,962,820
	5,200,800	5,184,800	5,164,800	5,004,800	4,804,800	3,414,660	2,241,180	2,241,180
3000万円	9,204,000	9,204,000	9,204,000	9,204,000	9,204,000	9,204,000	9,204,000	9,204,000
	3,200	19,200	39,200	199,200	399,200	1,999,200	3,999,200	4,982,820
	9,200,800	9,184,800	9,164,800	9,004,800	8,804,800	7,204,800	5,204,800	4,221,180
4000万円	13,204,000	13,204,000	13,204,000	13,204,000	13,204,000	13,204,000	13,204,000	13,204,000
	3,200	19,200	39,200	199,200	399,200	1,999,200	3,999,200	6,621,600
	13,200,800	13,184,800	13,164,800	13,004,800	12,804,800	11,204,800	9,204,800	6,582,400
5000万円	17,704,000	17,704,000	17,704,000	17,704,000	17,704,000	17,704,000	17,704,000	17,704,000
	3,600	21,600	44,100	224,100	449,100	2,249,100	4,499,200	8,499,200
	17,700,400	17,682,400	17,659,900	17,479,900	17,254,900	15,454,900	13,204,800	9,204,800
1億円	40,204,000	40,204,000	40,204,000	40,204,000	40,204,000	40,204,000	40,204,000	40,204,000
	3,600	21,600	44,100	224,100	449,100	24,749,100	26,999,100	31,499,100
	40,200,400	40,182,400	40,159,900	39,979,900	39,754,900	15,454,900	13,204,900	8,704,900