按月换算后的综合所得税率表

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  |  | | --- | --- | --- | --- | | 级数 | 全月应纳税所得额 | 税率（%） | 速算扣除数 | | 1 | 不超过3000元的 | 3 | 0 | | 2 | 超过3000元至12000元的部分 | 10 | 210 | | 3 | 超过12000元至25000元的部分 | 20 | 1410 | | 4 | 超过25000元至35000元的部分 | 25 | 2660 | | 5 | 超过35000元至55000元的部分 | 30 | 4410 | | 6 | 超过55000元至80000元的部分 | 35 | 7160 | | 7 | 超过80000元的部分 | 45 | 15160 | |