

【所得税・税額控除】課税所得と寄附金額に応じた減税額の試算表

※実際の減税額は所得の状況に応じて異なります。

【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】

$$\text{寄附後の所得税額} = (\text{課税所得金額} \times \text{所得税の税率}) - ((\text{寄附金額} (\text{総所得金額の40\%が上限}) - 2千円) \times 40\%)$$

※ 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
	3,200	19,200	25,625	25,625	25,625	25,625	25,625	25,625
	99,300	83,300	76,875	76,875	76,875	76,875	76,875	76,875
300万円	202,500	202,500	202,500	202,500	202,500	202,500	202,500	202,500
	3,200	19,200	39,200	50,625	50,625	50,625	50,625	50,625
	199,300	183,300	163,300	151,875	151,875	151,875	151,875	151,875
400万円	372,500	372,500	372,500	372,500	372,500	372,500	372,500	372,500
	3,200	19,200	39,200	93,125	93,125	93,125	93,125	93,125
	369,300	353,300	333,300	279,375	279,375	279,375	279,375	279,375
500万円	572,500	572,500	572,500	572,500	572,500	572,500	572,500	572,500
	3,200	19,200	39,200	143,125	143,125	143,125	143,125	143,125
	569,300	553,300	533,300	429,375	429,375	429,375	429,375	429,375
600万円	772,500	772,500	772,500	772,500	772,500	772,500	772,500	772,500
	3,200	19,200	39,200	193,125	193,125	193,125	193,125	193,125
	769,300	753,300	733,300	579,375	579,375	579,375	579,375	579,375
700万円	974,000	974,000	974,000	974,000	974,000	974,000	974,000	974,000
	3,200	19,200	39,200	199,200	243,500	243,500	243,500	243,500
	970,800	954,800	934,800	774,800	730,500	730,500	730,500	730,500
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
	3,200	19,200	39,200	199,200	301,000	301,000	301,000	301,000
	1,200,800	1,184,800	1,164,800	1,004,800	903,000	903,000	903,000	903,000
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
	3,200	19,200	39,200	199,200	358,500	358,500	358,500	358,500
	1,430,800	1,414,800	1,394,800	1,234,800	1,075,500	1,075,500	1,075,500	1,075,500
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
	3,200	19,200	39,200	199,200	399,200	441,000	441,000	441,000
	1,760,800	1,744,800	1,724,800	1,564,800	1,364,800	1,323,000	1,323,000	1,323,000
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
	3,200	19,200	39,200	199,200	399,200	853,500	853,500	853,500
	3,410,800	3,394,800	3,374,800	3,214,800	3,014,800	2,560,500	2,560,500	2,560,500
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	1,301,000	1,301,000	1,301,000
	5,200,800	5,184,800	5,164,800	5,004,800	4,804,800	3,903,000	3,903,000	3,903,000
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	2,301,000	2,301,000
	9,200,800	9,184,800	9,164,800	9,004,800	8,804,800	7,204,800	6,903,000	6,903,000
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	3,301,000	3,301,000
	13,200,800	13,184,800	13,164,800	13,004,800	12,804,800	11,204,800	9,903,000	9,903,000
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
	3,200	19,200	39,200	199,200	399,200	1,999,200	3,999,200	4,426,000
	17,700,800	17,684,800	17,664,800	17,504,800	17,304,800	15,704,800	13,704,800	13,278,000
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
	3,200	19,200	39,200	199,200	399,200	1,999,200	3,999,200	7,999,200
	40,200,800	40,184,800	40,164,800	40,004,800	39,804,800	38,204,800	36,204,800	32,204,800

(令和2年1月現在)