

## 市民税・都民税年税額の計算の流れ

$$\begin{array}{|c|} \hline \text{前年の収入} \\ \hline \end{array} - \begin{array}{|c|} \hline \text{必要経費} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{総所得金額} \\ \hline \end{array}$$

$$\begin{array}{|c|} \hline \text{総所得金額} \\ \hline \end{array} - \begin{array}{|c|} \hline \text{所得控除額} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{課税標準額} \\ \text{(千円未満切り} \\ \text{捨て)} \\ \hline \end{array}$$

$$\begin{array}{|c|} \hline \text{課税標準額} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{所得割額の税率(標準税率)} \\ \text{市民税 6\%} \\ \text{都民税 4\%} \\ \hline \end{array} - \begin{array}{|c|} \hline \text{税額控除} \\ \hline \end{array} - \begin{array}{|c|} \hline \text{配当割・株式譲渡} \\ \text{所得割額の控除額} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{所得割額(百円未} \\ \text{満切り捨て)} \\ \hline \end{array}$$

$$\begin{array}{|c|} \hline \text{所得割額} \\ \hline \end{array} + \begin{array}{|c|} \hline \text{均等割額} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{合計年税額} \\ \text{(市民税・都民税} \\ \text{年税額)} \\ \hline \end{array}$$