

לוח המס' לניכוי מהמשכורת (בשקלים חדשים)

שנת מס 2017

שיעור המס 10%

| מתן נקודות זכויות על פי מצב משפחתי והכנסה/משכורת - ראו פרט בפרק הקודם | | | | | | | | | |
|---|--------|--------|--------|--------|-------|-------|-------|-------|--------------------|
| 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | מספר סידורי |
| 6.25 | 5.75 | 5.25 | 4.75 | 4.25 | 3.75 | 3.25 | 2.75 | 2.25 | מספר נקודות זכויות |
| 16,125 | 14,835 | 13,545 | 12,255 | 10,965 | 9,675 | 8,385 | 7,095 | 5,805 | מספר זכויות בשקלים |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 45 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 95 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 145 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 195 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 245 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 295 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 345 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 395 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 445 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 495 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 545 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 595 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 645 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 695 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 745 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 795 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 845 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 895 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 945 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 995 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,045 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,095 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,145 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,195 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,245 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,295 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,345 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,395 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,445 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,495 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 205 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 255 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 305 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 355 |
| | | | | | | | | | משכורת/הכנסה |
| | | | | | | | | | 58,500 |
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| | | | | | | | | | 73,000 |
| | | | | | | | | | 73,500 |
| | | | | | | | | | 74,000 |
| | | | | | | | | | 74,500 |

ערך 58,050 ש"ח - איך מס'.
 מעל 74,640 ש"ח, ייניכרו 14 אגורות.

לוח המס' לניכוי מהמשכורת (בשקלים חדשים)

שנת מס 2017

שיעור המס 14%

| מתן נקודות זכויות על פי מצב משפחתי והכנסה/משכורת - ראו פירוט בפרק הקודם | | | | | | | | | | |
|---|--------------------|-------|-------|-------|-------|--------|--------|--------|--------|--------|
| מספר סידורי | מספר נקודות זכויות | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | מספר נקודות זכויות | 2.25 | 2.75 | 3.25 | 3.75 | 4.25 | 4.75 | 5.25 | 5.75 | 6.25 |
| | הזכויות בשקלים | 5,805 | 7,095 | 8,385 | 9,675 | 10,965 | 12,255 | 13,545 | 14,835 | 16,125 |
| | משכורת/הכנסה | | | | | | | | | |
| | | 1,709 | 419 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 1,779 | 489 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 1,849 | 559 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 1,919 | 629 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 1,989 | 699 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 2,059 | 769 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 2,129 | 839 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 2,199 | 909 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 2,269 | 979 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 2,339 | 1,049 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 2,409 | 1,119 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 2,479 | 1,189 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 2,549 | 1,259 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 2,619 | 1,329 | 39 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 2,689 | 1,399 | 109 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 2,759 | 1,469 | 179 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 2,829 | 1,539 | 249 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 2,899 | 1,609 | 319 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 2,969 | 1,679 | 389 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 3,039 | 1,749 | 459 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 3,109 | 1,819 | 529 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 3,179 | 1,889 | 599 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 3,249 | 1,959 | 669 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 3,319 | 2,029 | 739 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 3,389 | 2,099 | 809 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 3,459 | 2,169 | 879 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 3,529 | 2,239 | 949 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 3,599 | 2,309 | 1,019 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 3,669 | 2,379 | 1,089 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 3,739 | 2,449 | 1,159 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 3,809 | 2,519 | 1,229 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 3,879 | 2,589 | 1,299 | 9 | 0 | 0 | 0 | 0 | 0 |
| | | 3,949 | 2,659 | 1,369 | 79 | 0 | 0 | 0 | 0 | 0 |
| | | 4,019 | 2,729 | 1,439 | 149 | 0 | 0 | 0 | 0 | 0 |

מכל ש"ח העודף על המס, ינוכרו 14 אגורות.

לוח המס' לניכוי מהמהכורות (בשקלים חדשים)

שנת מס 2017

שיעור המס 20%

| מתן נקודות זכויות על פי מצב משפחתי והכנסה/משכורת - ראו פירוט בפרק הקודים | | | | | | | | | |
|--|--------|--------|--------|--------|-------|-------|-------|-------|--------------------|
| 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | מספר סידורי |
| 6.25 | 5.75 | 5.25 | 4.75 | 4.25 | 3.75 | 3.25 | 2.75 | 2.25 | מספר נקודות זכויות |
| 16,125 | 14,835 | 13,545 | 12,255 | 10,965 | 9,675 | 8,385 | 7,095 | 5,805 | מספר נקודות זכויות |
| מסכר/הכנסה | | | | | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 107,500 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 108,000 |
| 0 | 0 | 0 | 37 | 1,327 | 2,517 | 3,807 | 5,097 | 6,387 | 108,500 |
| 0 | 0 | 0 | 137 | 1,427 | 2,717 | 4,007 | 5,297 | 6,587 | 109,000 |
| 0 | 0 | 0 | 237 | 1,527 | 2,817 | 4,107 | 5,397 | 6,687 | 109,500 |
| 0 | 0 | 0 | 337 | 1,627 | 2,917 | 4,207 | 5,497 | 6,787 | 110,000 |
| 0 | 0 | 0 | 437 | 1,727 | 3,017 | 4,307 | 5,597 | 6,887 | 110,500 |
| 0 | 0 | 0 | 537 | 1,827 | 3,117 | 4,407 | 5,697 | 6,987 | 111,000 |
| 0 | 0 | 0 | 637 | 1,927 | 3,217 | 4,507 | 5,797 | 7,087 | 111,500 |
| 0 | 0 | 0 | 737 | 2,027 | 3,317 | 4,607 | 5,897 | 7,187 | 112,000 |
| 0 | 0 | 0 | 837 | 2,127 | 3,417 | 4,707 | 5,997 | 7,287 | 112,500 |
| 0 | 0 | 0 | 937 | 2,227 | 3,517 | 4,807 | 6,097 | 7,387 | 113,000 |
| 0 | 0 | 0 | 1,037 | 2,327 | 3,617 | 4,907 | 6,197 | 7,487 | 113,500 |
| 0 | 0 | 0 | 1,137 | 2,427 | 3,717 | 5,007 | 6,297 | 7,587 | 114,000 |
| 0 | 0 | 0 | 1,237 | 2,527 | 3,817 | 5,107 | 6,397 | 7,687 | 114,500 |
| 0 | 0 | 47 | 1,337 | 2,627 | 3,917 | 5,207 | 6,497 | 7,787 | 115,000 |
| 0 | 0 | 147 | 1,437 | 2,727 | 4,017 | 5,307 | 6,597 | 7,887 | 115,500 |
| 0 | 0 | 247 | 1,537 | 2,827 | 4,117 | 5,407 | 6,697 | 7,987 | 116,000 |
| 0 | 0 | 347 | 1,637 | 2,927 | 4,217 | 5,507 | 6,797 | 8,087 | 116,500 |
| 0 | 0 | 447 | 1,737 | 3,027 | 4,317 | 5,607 | 6,897 | 8,187 | 117,000 |
| 0 | 0 | 547 | 1,837 | 3,127 | 4,417 | 5,707 | 6,997 | 8,287 | 117,500 |
| 0 | 0 | 647 | 1,937 | 3,227 | 4,517 | 5,807 | 7,097 | 8,387 | 118,000 |
| 0 | 0 | 747 | 2,037 | 3,327 | 4,617 | 5,907 | 7,197 | 8,487 | 118,500 |
| 0 | 0 | 847 | 2,137 | 3,427 | 4,717 | 6,007 | 7,297 | 8,587 | 119,000 |
| 0 | 0 | 947 | 2,237 | 3,527 | 4,817 | 6,107 | 7,397 | 8,687 | 119,500 |
| 0 | 0 | 1,047 | 2,337 | 3,627 | 4,917 | 6,207 | 7,497 | 8,787 | 120,000 |
| 0 | 0 | 1,147 | 2,437 | 3,727 | 5,017 | 6,307 | 7,597 | 8,887 | 120,500 |
| 0 | 0 | 1,247 | 2,537 | 3,827 | 5,117 | 6,407 | 7,697 | 8,987 | 121,000 |
| 0 | 0 | 1,347 | 2,637 | 3,927 | 5,217 | 6,507 | 7,797 | 9,087 | 121,500 |
| 0 | 0 | 1,447 | 2,737 | 4,027 | 5,317 | 6,607 | 7,897 | 9,187 | 122,000 |
| 0 | 0 | 1,547 | 2,837 | 4,127 | 5,417 | 6,707 | 7,997 | 9,287 | 122,500 |
| 0 | 0 | 1,647 | 2,937 | 4,227 | 5,517 | 6,807 | 8,097 | 9,387 | 123,000 |
| 0 | 0 | 1,747 | 3,037 | 4,327 | 5,617 | 6,907 | 8,197 | 9,487 | 123,500 |
| 0 | 0 | 1,847 | 3,137 | 4,427 | 5,717 | 7,007 | 8,297 | 9,587 | 124,000 |

מכל ש"ח העודף על המאה, יגובו 20 אגורות.

לוח המס' לניכוי מהמהכורות (בשקלים חדשים)

שנת מס 2017

שיעור המס 20%

| מתן נקודות זכויות על פי מצב משפחתי והכנסה/משכורת - ראו פירוט בפרק הקודים | | | | | | | | | | |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------------------|
| | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | |
| | 6.25 | 5.75 | 5.25 | 4.75 | 4.25 | 3.75 | 3.25 | 2.75 | 2.25 | מספר סידורי |
| | 16,125 | 14,835 | 13,545 | 12,255 | 10,965 | 9,675 | 8,385 | 7,095 | 5,805 | מספר נקודות זכויות |
| | | | | | | | | | | חזיקי בשקלים |
| | | | | | | | | | | משכורת/הכנסה |
| 0 | 657 | 1,947 | 3,237 | 4,527 | 5,817 | 7,107 | 8,397 | 9,687 | 10,977 | 124,500 |
| 0 | 757 | 2,047 | 3,337 | 4,627 | 5,917 | 7,207 | 8,497 | 9,787 | 11,077 | 125,000 |
| 0 | 857 | 2,147 | 3,437 | 4,727 | 6,017 | 7,307 | 8,597 | 9,887 | 11,177 | 125,500 |
| 0 | 957 | 2,247 | 3,537 | 4,827 | 6,117 | 7,407 | 8,697 | 9,987 | 11,277 | 126,000 |
| 0 | 1,057 | 2,347 | 3,637 | 4,927 | 6,217 | 7,507 | 8,797 | 10,087 | 11,377 | 126,500 |
| 0 | 1,157 | 2,447 | 3,737 | 5,027 | 6,317 | 7,607 | 8,897 | 10,187 | 11,477 | 127,000 |
| 0 | 1,257 | 2,547 | 3,837 | 5,127 | 6,417 | 7,707 | 9,097 | 10,287 | 11,577 | 127,500 |
| 67 | 1,357 | 2,647 | 3,937 | 5,227 | 6,517 | 7,807 | 9,197 | 10,387 | 11,677 | 128,000 |
| 167 | 1,457 | 2,747 | 4,037 | 5,327 | 6,617 | 7,907 | 9,297 | 10,487 | 11,777 | 128,500 |
| 267 | 1,557 | 2,847 | 4,137 | 5,427 | 6,717 | 8,007 | 9,397 | 10,587 | 11,877 | 129,000 |
| 367 | 1,657 | 2,947 | 4,237 | 5,527 | 6,817 | 8,107 | 9,497 | 10,687 | 11,977 | 129,500 |
| 467 | 1,757 | 3,047 | 4,337 | 5,627 | 6,917 | 8,207 | 9,597 | 10,787 | 12,077 | 130,000 |
| 567 | 1,857 | 3,147 | 4,437 | 5,727 | 7,017 | 8,307 | 9,697 | 10,887 | 12,177 | 130,500 |
| 667 | 1,957 | 3,247 | 4,537 | 5,827 | 7,117 | 8,407 | 9,797 | 10,987 | 12,277 | 131,000 |
| 767 | 2,057 | 3,347 | 4,637 | 5,927 | 7,217 | 8,507 | 9,897 | 11,087 | 12,377 | 131,500 |
| 867 | 2,157 | 3,447 | 4,737 | 6,027 | 7,317 | 8,607 | 9,997 | 11,187 | 12,477 | 132,000 |
| 967 | 2,257 | 3,547 | 4,837 | 6,127 | 7,417 | 8,707 | 10,097 | 11,287 | 12,577 | 132,500 |
| 1,067 | 2,357 | 3,647 | 4,937 | 6,227 | 7,517 | 8,807 | 10,197 | 11,387 | 12,677 | 133,000 |
| 1,167 | 2,457 | 3,747 | 5,037 | 6,327 | 7,617 | 8,907 | 10,297 | 11,487 | 12,777 | 133,500 |
| 1,267 | 2,557 | 3,847 | 5,137 | 6,427 | 7,717 | 9,007 | 10,397 | 11,587 | 12,877 | 134,000 |
| 1,367 | 2,657 | 3,947 | 5,237 | 6,527 | 7,817 | 9,107 | 10,497 | 11,687 | 12,977 | 134,500 |
| 1,467 | 2,757 | 4,047 | 5,337 | 6,627 | 7,917 | 9,207 | 10,597 | 11,787 | 13,077 | 135,000 |
| 1,567 | 2,857 | 4,147 | 5,437 | 6,727 | 8,017 | 9,307 | 10,697 | 11,887 | 13,177 | 135,500 |
| 1,667 | 2,957 | 4,247 | 5,537 | 6,827 | 8,117 | 9,407 | 10,797 | 11,987 | 13,277 | 136,000 |
| 1,767 | 3,057 | 4,347 | 5,637 | 6,927 | 8,217 | 9,507 | 10,897 | 12,087 | 13,377 | 136,500 |
| 1,867 | 3,157 | 4,447 | 5,737 | 7,027 | 8,317 | 9,607 | 10,997 | 12,187 | 13,477 | 137,000 |
| 1,967 | 3,257 | 4,547 | 5,837 | 7,127 | 8,417 | 9,707 | 11,097 | 12,287 | 13,577 | 137,500 |
| 2,067 | 3,357 | 4,647 | 5,937 | 7,227 | 8,517 | 9,807 | 11,197 | 12,387 | 13,677 | 138,000 |
| 2,167 | 3,457 | 4,747 | 6,037 | 7,327 | 8,617 | 9,907 | 11,297 | 12,487 | 13,777 | 138,500 |
| 2,267 | 3,557 | 4,847 | 6,137 | 7,427 | 8,717 | 10,007 | 11,397 | 12,587 | 13,877 | 139,000 |
| 2,367 | 3,657 | 4,947 | 6,237 | 7,527 | 8,817 | 10,107 | 11,497 | 12,687 | 13,977 | 139,500 |
| 2,467 | 3,757 | 5,047 | 6,337 | 7,627 | 8,917 | 10,207 | 11,597 | 12,787 | 14,077 | 140,000 |
| 2,567 | 3,857 | 5,147 | 6,437 | 7,727 | 9,017 | 10,307 | 11,697 | 12,887 | 14,177 | 140,500 |
| 2,667 | 3,957 | 5,247 | 6,537 | 7,827 | 9,117 | 10,407 | 11,797 | 12,987 | 14,277 | 141,000 |

מכל ש"ח העודף על המאה, יגורכו 20 אגורות.

לוח המס' לניכוי מהמהכרות (בשקלים חדשים)

שנת מס 2017

שיעור המס 31%

| מתן נקודות זכויות על פי מצב משפחתי והכנסה/משכורת - ראו פרט בפרק הקודם | | | | | | | | | | |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------------------|
| | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | מספר סידורי |
| | 6.25 | 5.75 | 5.25 | 4.75 | 4.25 | 3.75 | 3.25 | 2.75 | 2.25 | מספר נקודות זכויות |
| | 16,125 | 14,835 | 13,545 | 12,255 | 10,965 | 9,675 | 8,385 | 7,095 | 5,805 | הזכויות בשקלים |
| | | | | | | | | | | משכורת/הכנסה |
| 8,885 | 10,175 | 11,465 | 12,755 | 14,045 | 15,335 | 16,625 | 17,915 | 19,205 | 20,495 | 172,000 |
| 9,040 | 10,330 | 11,620 | 12,910 | 14,200 | 15,490 | 16,780 | 18,070 | 19,360 | 20,650 | 172,500 |
| 9,195 | 10,485 | 11,775 | 13,065 | 14,355 | 15,645 | 16,935 | 18,225 | 19,515 | 20,805 | 173,000 |
| 9,350 | 10,640 | 11,930 | 13,220 | 14,510 | 15,800 | 17,090 | 18,380 | 19,670 | 20,960 | 173,500 |
| 9,505 | 10,795 | 12,085 | 13,375 | 14,665 | 15,955 | 17,245 | 18,535 | 19,825 | 21,115 | 174,000 |
| 9,660 | 10,950 | 12,240 | 13,530 | 14,820 | 16,110 | 17,400 | 18,690 | 19,980 | 21,270 | 174,500 |
| 9,815 | 11,105 | 12,395 | 13,685 | 14,975 | 16,265 | 17,555 | 18,845 | 20,135 | 21,425 | 175,000 |
| 9,970 | 11,260 | 12,550 | 13,840 | 15,130 | 16,420 | 17,710 | 19,000 | 20,290 | 21,580 | 175,500 |
| 10,125 | 11,415 | 12,705 | 13,995 | 15,285 | 16,575 | 17,865 | 19,155 | 20,445 | 21,735 | 176,000 |
| 10,280 | 11,570 | 12,860 | 14,150 | 15,440 | 16,730 | 18,020 | 19,310 | 20,600 | 21,890 | 176,500 |
| 10,435 | 11,725 | 13,015 | 14,305 | 15,595 | 16,885 | 18,175 | 19,465 | 20,755 | 22,045 | 177,000 |
| 10,590 | 11,880 | 13,170 | 14,460 | 15,750 | 17,040 | 18,330 | 19,620 | 20,910 | 22,200 | 177,500 |
| 10,745 | 12,035 | 13,325 | 14,615 | 15,905 | 17,195 | 18,485 | 19,775 | 21,065 | 22,355 | 178,000 |
| 10,900 | 12,190 | 13,480 | 14,770 | 16,060 | 17,350 | 18,640 | 19,930 | 21,220 | 22,510 | 178,500 |
| 11,055 | 12,345 | 13,635 | 14,925 | 16,215 | 17,505 | 18,795 | 20,085 | 21,375 | 22,665 | 179,000 |
| 11,210 | 12,500 | 13,790 | 15,080 | 16,370 | 17,660 | 18,950 | 20,240 | 21,530 | 22,820 | 179,500 |
| 11,365 | 12,655 | 13,945 | 15,235 | 16,525 | 17,815 | 19,105 | 20,395 | 21,685 | 22,975 | 180,000 |
| 11,520 | 12,810 | 14,100 | 15,390 | 16,680 | 17,970 | 19,260 | 20,550 | 21,840 | 23,130 | 180,500 |
| 11,675 | 12,965 | 14,255 | 15,545 | 16,835 | 18,125 | 19,415 | 20,705 | 21,995 | 23,285 | 181,000 |
| 11,830 | 13,120 | 14,410 | 15,700 | 16,990 | 18,280 | 19,570 | 20,860 | 22,150 | 23,440 | 181,500 |
| 11,985 | 13,275 | 14,565 | 15,855 | 17,145 | 18,435 | 19,725 | 21,015 | 22,305 | 23,595 | 182,000 |
| 12,140 | 13,430 | 14,720 | 16,010 | 17,300 | 18,590 | 19,880 | 21,170 | 22,460 | 23,750 | 182,500 |
| 12,295 | 13,585 | 14,875 | 16,165 | 17,455 | 18,745 | 20,035 | 21,325 | 22,615 | 23,905 | 183,000 |
| 12,450 | 13,740 | 15,030 | 16,320 | 17,610 | 18,900 | 20,190 | 21,480 | 22,770 | 24,060 | 183,500 |
| 12,605 | 13,895 | 15,185 | 16,475 | 17,765 | 19,055 | 20,345 | 21,635 | 22,925 | 24,215 | 184,000 |
| 12,760 | 14,050 | 15,340 | 16,630 | 17,920 | 19,210 | 20,500 | 21,790 | 23,080 | 24,370 | 184,500 |
| 12,915 | 14,205 | 15,495 | 16,785 | 18,075 | 19,365 | 20,655 | 21,945 | 23,235 | 24,525 | 185,000 |
| 13,070 | 14,360 | 15,650 | 16,940 | 18,230 | 19,520 | 20,810 | 22,100 | 23,390 | 24,680 | 185,500 |
| 13,225 | 14,515 | 15,805 | 17,095 | 18,385 | 19,675 | 20,965 | 22,255 | 23,545 | 24,835 | 186,000 |
| 13,380 | 14,670 | 15,960 | 17,250 | 18,540 | 19,830 | 21,120 | 22,410 | 23,700 | 24,990 | 186,500 |
| 13,535 | 14,825 | 16,115 | 17,405 | 18,695 | 19,985 | 21,275 | 22,565 | 23,855 | 25,145 | 187,000 |
| 13,690 | 14,980 | 16,270 | 17,560 | 18,850 | 20,140 | 21,430 | 22,720 | 24,010 | 25,300 | 187,500 |
| 13,845 | 15,135 | 16,425 | 17,715 | 19,005 | 20,295 | 21,585 | 22,875 | 24,165 | 25,455 | 188,000 |
| 14,000 | 15,290 | 16,580 | 17,870 | 19,160 | 20,450 | 21,740 | 23,030 | 24,320 | 25,610 | 188,500 |

מכל ש"ח העודף על המאה, ינוכרו 31 אגורות.

לוח המס' לניכוי מהמהכרות (בשקלים חדשים)

שנת מס 2017

שיעור המס 31%

| מתן נקודות זכויות על פי מצב משפחתי והכנסה/משכורת - ראו פירוט בפרק הקודים | | | | | | | | | |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--|
| 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | מספר סידורי |
| 6.25 | 5.75 | 5.25 | 4.75 | 4.25 | 3.75 | 3.25 | 2.75 | 2.25 | מספר נקודות זכויות |
| 16,125 | 14,835 | 13,545 | 12,255 | 10,965 | 9,675 | 8,385 | 7,095 | 5,805 | מספר נקודות זכויות הזכוי בשקלים משכורת/הכנסה |
| 14,155 | 15,445 | 16,735 | 18,025 | 19,315 | 20,605 | 21,895 | 23,185 | 24,475 | 189,000 |
| 14,310 | 15,600 | 16,890 | 18,180 | 19,470 | 20,760 | 22,050 | 23,340 | 24,630 | 189,500 |
| 14,465 | 15,755 | 17,045 | 18,335 | 19,625 | 20,915 | 22,205 | 23,495 | 24,785 | 190,000 |
| 14,620 | 15,910 | 17,200 | 18,490 | 19,780 | 21,070 | 22,360 | 23,650 | 24,940 | 190,500 |
| 14,775 | 16,065 | 17,355 | 18,645 | 19,935 | 21,225 | 22,515 | 23,805 | 25,095 | 191,000 |
| 14,930 | 16,220 | 17,510 | 18,800 | 20,090 | 21,380 | 22,670 | 23,960 | 25,250 | 191,500 |
| 15,085 | 16,375 | 17,665 | 18,955 | 20,245 | 21,535 | 22,825 | 24,115 | 25,405 | 192,000 |
| 15,240 | 16,530 | 17,820 | 19,110 | 20,400 | 21,690 | 22,980 | 24,270 | 25,560 | 192,500 |
| 15,395 | 16,685 | 17,975 | 19,265 | 20,555 | 21,845 | 23,135 | 24,425 | 25,715 | 193,000 |
| 15,550 | 16,840 | 18,130 | 19,420 | 20,710 | 22,000 | 23,290 | 24,580 | 25,870 | 193,500 |
| 15,705 | 16,995 | 18,285 | 19,575 | 20,865 | 22,155 | 23,445 | 24,735 | 26,025 | 194,000 |
| 15,860 | 17,150 | 18,440 | 19,730 | 21,020 | 22,310 | 23,600 | 24,890 | 26,180 | 194,500 |
| 16,015 | 17,305 | 18,595 | 19,885 | 21,175 | 22,465 | 23,755 | 25,045 | 26,335 | 195,000 |
| 16,170 | 17,460 | 18,750 | 20,040 | 21,330 | 22,620 | 23,910 | 25,200 | 26,490 | 195,500 |
| 16,325 | 17,615 | 18,905 | 20,195 | 21,485 | 22,775 | 24,065 | 25,355 | 26,645 | 196,000 |
| 16,480 | 17,770 | 19,060 | 20,350 | 21,640 | 22,930 | 24,220 | 25,510 | 26,800 | 196,500 |
| 16,635 | 17,925 | 19,215 | 20,505 | 21,795 | 23,085 | 24,375 | 25,665 | 26,955 | 197,000 |
| 16,790 | 18,080 | 19,370 | 20,660 | 21,950 | 23,240 | 24,530 | 25,820 | 27,110 | 197,500 |
| 16,945 | 18,235 | 19,525 | 20,815 | 22,105 | 23,395 | 24,685 | 25,975 | 27,265 | 198,000 |
| 17,100 | 18,390 | 19,680 | 20,970 | 22,260 | 23,550 | 24,840 | 26,130 | 27,420 | 198,500 |
| 17,255 | 18,545 | 19,835 | 21,125 | 22,415 | 23,705 | 24,995 | 26,285 | 27,575 | 199,000 |
| 17,410 | 18,700 | 19,990 | 21,280 | 22,570 | 23,860 | 25,150 | 26,440 | 27,730 | 199,500 |
| 17,565 | 18,855 | 20,145 | 21,435 | 22,725 | 24,015 | 25,305 | 26,595 | 27,885 | 200,000 |
| 17,720 | 19,010 | 20,300 | 21,590 | 22,880 | 24,170 | 25,460 | 26,750 | 28,040 | 200,500 |
| 17,875 | 19,165 | 20,455 | 21,745 | 23,035 | 24,325 | 25,615 | 26,905 | 28,195 | 201,000 |
| 18,030 | 19,320 | 20,610 | 21,900 | 23,190 | 24,480 | 25,770 | 27,060 | 28,350 | 201,500 |
| 18,185 | 19,475 | 20,765 | 22,055 | 23,345 | 24,635 | 25,925 | 27,215 | 28,505 | 202,000 |
| 18,340 | 19,630 | 20,920 | 22,210 | 23,500 | 24,790 | 26,080 | 27,370 | 28,660 | 202,500 |
| 18,495 | 19,785 | 21,075 | 22,365 | 23,655 | 24,945 | 26,235 | 27,525 | 28,815 | 203,000 |
| 18,650 | 19,940 | 21,230 | 22,520 | 23,810 | 25,100 | 26,390 | 27,680 | 28,970 | 203,500 |
| 18,805 | 20,095 | 21,385 | 22,675 | 23,965 | 25,255 | 26,545 | 27,835 | 29,125 | 204,000 |
| 18,960 | 20,250 | 21,540 | 22,830 | 24,120 | 25,410 | 26,700 | 27,990 | 29,280 | 204,500 |
| 19,115 | 20,405 | 21,695 | 22,985 | 24,275 | 25,565 | 26,855 | 28,145 | 29,435 | 205,000 |
| 19,270 | 20,560 | 21,850 | 23,140 | 24,430 | 25,720 | 27,010 | 28,300 | 29,590 | 205,500 |

מכל ש"ח העודף על המאה, יגובו 31 אגורות.

לוח המס' לניכוי מהמהכנסות (בשקלים חדשים)

שנת מס 2017

שיעור המס 31%

| מתן נקודות זכוי על פי מצב משפחתי והכנסה/משכורת - ראו פירוט בפרק הקודם | | | | | | | | | | |
|---|--------|--------|--------|--------|--------|--------|--------|--------|-------------|---------------------------|
| 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | מספר סידורי | מספר נקודות זכוי |
| 16,125 | 14,835 | 13,545 | 12,255 | 10,965 | 9,675 | 8,385 | 7,095 | 5,805 | | הזכוי בשקלים משכורת/הכנסה |
| 19,425 | 20,715 | 22,005 | 23,295 | 24,585 | 25,875 | 27,165 | 28,455 | 29,745 | 206,000 | |
| 19,580 | 20,870 | 22,160 | 23,450 | 24,740 | 26,030 | 27,320 | 28,610 | 29,900 | 206,500 | |
| 19,735 | 21,025 | 22,315 | 23,605 | 24,895 | 26,185 | 27,475 | 28,765 | 30,055 | 207,000 | |
| 19,890 | 21,180 | 22,470 | 23,760 | 25,050 | 26,340 | 27,630 | 28,920 | 30,210 | 207,500 | |
| 20,045 | 21,335 | 22,625 | 23,915 | 25,205 | 26,495 | 27,785 | 29,075 | 30,365 | 208,000 | |
| 20,200 | 21,490 | 22,780 | 24,070 | 25,360 | 26,650 | 27,940 | 29,230 | 30,520 | 208,500 | |
| 20,355 | 21,645 | 22,935 | 24,225 | 25,515 | 26,805 | 28,095 | 29,385 | 30,675 | 209,000 | |
| 20,510 | 21,800 | 23,090 | 24,380 | 25,670 | 26,960 | 28,250 | 29,540 | 30,830 | 209,500 | |
| 20,665 | 21,955 | 23,245 | 24,535 | 25,825 | 27,115 | 28,405 | 29,695 | 30,985 | 210,000 | |
| 20,820 | 22,110 | 23,400 | 24,690 | 25,980 | 27,270 | 28,560 | 29,850 | 31,140 | 210,500 | |
| 20,975 | 22,265 | 23,555 | 24,845 | 26,135 | 27,425 | 28,715 | 30,005 | 31,295 | 211,000 | |
| 21,130 | 22,420 | 23,710 | 25,000 | 26,290 | 27,580 | 28,870 | 30,160 | 31,450 | 211,500 | |
| 21,285 | 22,575 | 23,865 | 25,155 | 26,445 | 27,735 | 29,025 | 30,315 | 31,605 | 212,000 | |
| 21,440 | 22,730 | 24,020 | 25,310 | 26,600 | 27,890 | 29,180 | 30,470 | 31,760 | 212,500 | |
| 21,595 | 22,885 | 24,175 | 25,465 | 26,755 | 28,045 | 29,335 | 30,625 | 31,915 | 213,000 | |
| 21,750 | 23,040 | 24,330 | 25,620 | 26,910 | 28,200 | 29,490 | 30,780 | 32,070 | 213,500 | |
| 21,905 | 23,195 | 24,485 | 25,775 | 27,065 | 28,355 | 29,645 | 30,935 | 32,225 | 214,000 | |
| 22,060 | 23,350 | 24,640 | 25,930 | 27,220 | 28,510 | 29,800 | 31,090 | 32,380 | 214,500 | |
| 22,215 | 23,505 | 24,795 | 26,085 | 27,375 | 28,665 | 29,955 | 31,245 | 32,535 | 215,000 | |
| 22,370 | 23,660 | 24,950 | 26,240 | 27,530 | 28,820 | 30,110 | 31,400 | 32,690 | 215,500 | |
| 22,525 | 23,815 | 25,105 | 26,395 | 27,685 | 28,975 | 30,265 | 31,555 | 32,845 | 216,000 | |
| 22,680 | 23,970 | 25,260 | 26,550 | 27,840 | 29,130 | 30,420 | 31,710 | 33,000 | 216,500 | |
| 22,835 | 24,125 | 25,415 | 26,705 | 27,995 | 29,285 | 30,575 | 31,865 | 33,155 | 217,000 | |
| 22,990 | 24,280 | 25,570 | 26,860 | 28,150 | 29,440 | 30,730 | 32,020 | 33,310 | 217,500 | |
| 23,145 | 24,435 | 25,725 | 27,015 | 28,305 | 29,595 | 30,885 | 32,175 | 33,465 | 218,000 | |
| 23,300 | 24,590 | 25,880 | 27,170 | 28,460 | 29,750 | 31,040 | 32,330 | 33,620 | 218,500 | |
| 23,455 | 24,745 | 26,035 | 27,325 | 28,615 | 29,905 | 31,195 | 32,485 | 33,775 | 219,000 | |
| 23,610 | 24,900 | 26,190 | 27,480 | 28,770 | 30,060 | 31,350 | 32,640 | 33,930 | 219,500 | |
| 23,765 | 25,055 | 26,345 | 27,635 | 28,925 | 30,215 | 31,505 | 32,795 | 34,085 | 220,000 | |
| 23,920 | 25,210 | 26,500 | 27,790 | 29,080 | 30,370 | 31,660 | 32,950 | 34,240 | 220,500 | |
| 24,075 | 25,365 | 26,655 | 27,945 | 29,235 | 30,525 | 31,815 | 33,105 | 34,395 | 221,000 | |
| 24,230 | 25,520 | 26,810 | 28,100 | 29,390 | 30,680 | 31,970 | 33,260 | 34,550 | 221,500 | |
| 24,385 | 25,675 | 26,965 | 28,255 | 29,545 | 30,835 | 32,125 | 33,415 | 34,705 | 222,000 | |
| 24,540 | 25,830 | 27,120 | 28,410 | 29,700 | 30,990 | 32,280 | 33,570 | 34,860 | 222,500 | |

מכל ש"ח העודף על המאה, יגורכו 31 אגורות.

לוח המס' לניכוי מהמהכרות (בשקלים חדשים)

שנת מס 2017

ש"ת 318 רמת

| מתן נקודות זכויות על פני מיצב משפחתי והכנסה/משכורת - ראו פירוט בפרק הקודים | | | | | | | | | | | | |
|--|--------|--------|--------|--------|--------|--------|--------|--------|---------|-------------|--------------------|-------------------|
| | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | מספר סידורי | מספר נקודות זכויות | מספר נקודות/הכנסה |
| 24,695 | 25,985 | 27,275 | 28,565 | 29,855 | 31,145 | 32,435 | 33,725 | 35,015 | 223,000 | | | |
| 24,850 | 26,140 | 27,430 | 28,720 | 30,010 | 31,300 | 32,590 | 33,880 | 35,170 | 223,500 | | | |
| 25,005 | 26,295 | 27,585 | 28,875 | 30,165 | 31,455 | 32,745 | 34,035 | 35,325 | 224,000 | | | |
| 25,160 | 26,450 | 27,740 | 29,030 | 30,320 | 31,610 | 32,900 | 34,190 | 35,480 | 224,500 | | | |
| 25,315 | 26,605 | 27,895 | 29,185 | 30,475 | 31,765 | 33,055 | 34,345 | 35,635 | 225,000 | | | |
| 25,470 | 26,760 | 28,050 | 29,340 | 30,630 | 31,920 | 33,210 | 34,500 | 35,790 | 225,500 | | | |
| 25,625 | 26,915 | 28,205 | 29,495 | 30,785 | 32,075 | 33,365 | 34,655 | 35,945 | 226,000 | | | |
| 25,780 | 27,070 | 28,360 | 29,650 | 30,940 | 32,230 | 33,520 | 34,810 | 36,100 | 226,500 | | | |
| 25,935 | 27,225 | 28,515 | 29,805 | 31,095 | 32,385 | 33,675 | 34,965 | 36,255 | 227,000 | | | |
| 26,090 | 27,380 | 28,670 | 29,960 | 31,250 | 32,540 | 33,830 | 35,120 | 36,410 | 227,500 | | | |
| 26,245 | 27,535 | 28,825 | 30,115 | 31,405 | 32,695 | 33,985 | 35,275 | 36,565 | 228,000 | | | |
| 26,400 | 27,690 | 28,980 | 30,270 | 31,560 | 32,850 | 34,140 | 35,430 | 36,720 | 228,500 | | | |
| 26,555 | 27,845 | 29,135 | 30,425 | 31,715 | 33,005 | 34,295 | 35,585 | 36,875 | 229,000 | | | |
| 26,710 | 28,000 | 29,290 | 30,580 | 31,870 | 33,160 | 34,450 | 35,740 | 37,030 | 229,500 | | | |
| 26,865 | 28,155 | 29,445 | 30,735 | 32,025 | 33,315 | 34,605 | 35,895 | 37,185 | 230,000 | | | |
| 27,020 | 28,310 | 29,600 | 30,890 | 32,180 | 33,470 | 34,760 | 36,050 | 37,340 | 230,500 | | | |
| 27,175 | 28,465 | 29,755 | 31,045 | 32,335 | 33,625 | 34,915 | 36,205 | 37,495 | 231,000 | | | |
| 27,330 | 28,620 | 29,910 | 31,200 | 32,490 | 33,780 | 35,070 | 36,360 | 37,650 | 231,500 | | | |
| 27,485 | 28,775 | 30,065 | 31,355 | 32,645 | 33,935 | 35,225 | 36,515 | 37,805 | 232,000 | | | |
| 27,640 | 28,930 | 30,220 | 31,510 | 32,800 | 34,090 | 35,380 | 36,670 | 37,960 | 232,500 | | | |
| 27,795 | 29,085 | 30,375 | 31,665 | 32,955 | 34,245 | 35,535 | 36,825 | 38,115 | 233,000 | | | |
| 27,950 | 29,240 | 30,530 | 31,820 | 33,110 | 34,400 | 35,690 | 36,980 | 38,270 | 233,500 | | | |
| 28,105 | 29,395 | 30,685 | 31,975 | 33,265 | 34,555 | 35,845 | 37,135 | 38,425 | 234,000 | | | |
| 28,260 | 29,550 | 30,840 | 32,130 | 33,420 | 34,710 | 36,000 | 37,290 | 38,580 | 234,500 | | | |
| 28,415 | 29,705 | 30,995 | 32,285 | 33,575 | 34,865 | 36,155 | 37,445 | 38,735 | 235,000 | | | |
| 28,570 | 29,860 | 31,150 | 32,440 | 33,730 | 35,020 | 36,310 | 37,600 | 38,890 | 235,500 | | | |
| 28,725 | 30,015 | 31,305 | 32,595 | 33,885 | 35,175 | 36,465 | 37,755 | 39,045 | 236,000 | | | |
| 28,880 | 30,170 | 31,460 | 32,750 | 34,040 | 35,330 | 36,620 | 37,910 | 39,200 | 236,500 | | | |
| 29,035 | 30,325 | 31,615 | 32,905 | 34,195 | 35,485 | 36,775 | 38,065 | 39,355 | 237,000 | | | |
| 29,190 | 30,480 | 31,770 | 33,060 | 34,350 | 35,640 | 36,930 | 38,220 | 39,510 | 237,500 | | | |
| 29,345 | 30,635 | 31,925 | 33,215 | 34,505 | 35,795 | 37,085 | 38,375 | 39,665 | 238,000 | | | |
| 29,500 | 30,790 | 32,080 | 33,370 | 34,660 | 35,950 | 37,240 | 38,530 | 39,820 | 238,500 | | | |

מכל ש"ת העודף על המסומ התקוב, עד 238,800 ש"ת, ינוכח 31 אגודות.
 מעל המסומ 238,800 ש"ת, ינוכח 35 אגודות.

לוח המס' לניכוי מהמהכרות (בשקלים חדשים)

שנת מס 2017

שיעור המס 35%

| מתן נקודות זכויות על פי מצב משפחתי והכנסה/משכורת - ראו פירוט בפרק הקודים | | | | | | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| מספר סידורי | מספר נקודות זכויות | מספר נקודות זכויות | מספר נקודות זכויות | מספר נקודות זכויות | מספר נקודות זכויות | מספר נקודות זכויות | מספר נקודות זכויות | מספר נקודות זכויות | מספר נקודות זכויות | מספר נקודות זכויות |
| משכורת/הכנסה | | | | | | | | | | |
| 29,663 | 39,983 | 38,693 | 37,403 | 36,113 | 34,823 | 33,533 | 32,243 | 30,953 | 29,663 | 239,000 |
| 29,838 | 40,158 | 38,868 | 37,578 | 36,288 | 34,998 | 33,708 | 32,418 | 31,128 | 29,838 | 239,500 |
| 30,013 | 40,333 | 37,753 | 37,043 | 36,463 | 35,173 | 33,883 | 32,593 | 31,303 | 30,013 | 240,000 |
| 30,188 | 40,508 | 37,928 | 37,928 | 36,638 | 35,348 | 34,058 | 32,768 | 31,478 | 30,188 | 240,500 |
| 30,363 | 40,683 | 38,103 | 38,103 | 36,813 | 35,523 | 34,233 | 32,943 | 31,653 | 30,363 | 241,000 |
| 30,538 | 40,858 | 38,278 | 38,278 | 36,988 | 35,698 | 34,408 | 33,118 | 31,828 | 30,538 | 241,500 |
| 30,713 | 41,033 | 38,453 | 38,453 | 37,163 | 35,873 | 34,583 | 33,293 | 32,003 | 30,713 | 242,000 |
| 30,888 | 41,208 | 38,628 | 38,628 | 37,338 | 36,048 | 34,758 | 33,468 | 32,178 | 30,888 | 242,500 |
| 31,063 | 41,383 | 38,803 | 38,803 | 37,513 | 36,223 | 34,933 | 33,643 | 32,353 | 31,063 | 243,000 |
| 31,238 | 41,558 | 38,978 | 38,978 | 37,688 | 36,398 | 35,108 | 33,818 | 32,528 | 31,238 | 243,500 |
| 31,413 | 41,733 | 39,153 | 39,153 | 37,863 | 36,573 | 35,283 | 33,993 | 32,703 | 31,413 | 244,000 |
| 31,588 | 41,908 | 39,328 | 39,328 | 38,038 | 36,748 | 35,458 | 34,168 | 32,878 | 31,588 | 244,500 |
| 31,763 | 42,083 | 39,503 | 39,503 | 38,213 | 36,923 | 35,633 | 34,343 | 33,053 | 31,763 | 245,000 |
| 31,938 | 42,258 | 39,678 | 39,678 | 38,388 | 37,098 | 35,808 | 34,518 | 33,228 | 31,938 | 245,500 |
| 32,113 | 42,433 | 39,853 | 39,853 | 38,563 | 37,273 | 35,983 | 34,693 | 33,403 | 32,113 | 246,000 |
| 32,288 | 42,608 | 40,028 | 40,028 | 38,738 | 37,448 | 36,158 | 34,868 | 33,578 | 32,288 | 246,500 |
| 32,463 | 42,783 | 40,203 | 40,203 | 38,913 | 37,623 | 36,333 | 35,043 | 33,753 | 32,463 | 247,000 |
| 32,638 | 42,958 | 40,378 | 40,378 | 39,088 | 37,798 | 36,508 | 35,218 | 33,928 | 32,638 | 247,500 |
| 32,813 | 43,133 | 40,553 | 40,553 | 39,263 | 37,973 | 36,683 | 35,393 | 34,103 | 32,813 | 248,000 |
| 32,988 | 43,308 | 40,728 | 40,728 | 39,438 | 38,148 | 36,858 | 35,568 | 34,278 | 32,988 | 248,500 |
| 33,163 | 43,483 | 40,903 | 40,903 | 39,613 | 38,323 | 37,033 | 35,743 | 34,453 | 33,163 | 249,000 |
| 33,338 | 43,658 | 41,078 | 41,078 | 39,788 | 38,498 | 37,208 | 35,918 | 34,628 | 33,338 | 249,500 |
| 33,513 | 43,833 | 41,253 | 41,253 | 39,963 | 38,673 | 37,383 | 36,093 | 34,803 | 33,513 | 250,000 |
| 33,688 | 44,008 | 41,428 | 41,428 | 40,138 | 38,848 | 37,558 | 36,268 | 34,978 | 33,688 | 250,500 |
| 33,863 | 44,183 | 41,603 | 41,603 | 40,313 | 39,023 | 37,733 | 36,443 | 35,153 | 33,863 | 251,000 |
| 34,038 | 44,358 | 43,068 | 41,778 | 40,488 | 39,198 | 37,908 | 36,618 | 35,328 | 34,038 | 251,500 |
| 34,213 | 44,533 | 43,243 | 41,953 | 40,663 | 39,373 | 38,083 | 36,793 | 35,503 | 34,213 | 252,000 |
| 34,388 | 44,708 | 43,418 | 42,128 | 40,838 | 39,548 | 38,258 | 36,968 | 35,678 | 34,388 | 252,500 |
| 34,563 | 44,883 | 43,593 | 42,303 | 41,013 | 39,723 | 38,433 | 37,143 | 35,853 | 34,563 | 253,000 |
| 34,738 | 45,058 | 43,768 | 42,478 | 41,188 | 39,898 | 38,608 | 37,318 | 36,028 | 34,738 | 253,500 |
| 34,913 | 45,233 | 43,943 | 42,653 | 41,363 | 40,073 | 38,783 | 37,493 | 36,203 | 34,913 | 254,000 |
| 35,088 | 45,408 | 44,118 | 42,828 | 41,538 | 40,248 | 38,958 | 37,668 | 36,378 | 35,088 | 254,500 |
| 35,263 | 45,583 | 44,293 | 43,003 | 41,713 | 40,423 | 39,133 | 37,843 | 36,553 | 35,263 | 255,000 |
| 35,438 | 45,758 | 44,468 | 43,178 | 41,888 | 40,598 | 39,308 | 38,018 | 36,728 | 35,438 | 255,500 |

מכל ש"ח העודף על המאה, ינוכרו 35 אגורות.

לוח המס' לניכוי מהמהשכורת (בשקלים חודשיים)

שנת מס 2017

שיעור המס 35%

| מתן נקודות זכוי על פי מצב משפחתי והכנסה/משכורת - ראו פירוט בפרק הקודם | | | | | | | | | | | | |
|---|--------|--------|--------|--------|--------|--------|--------|--------|---|-------------|------------------|-------------------|
| | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | מספר סידורי | מספר נקודות זכוי | מספר נקודות/הכנסה |
| 16,125 | 14,835 | 13,545 | 12,255 | 10,965 | 9,675 | 8,385 | 7,095 | 5,805 | | | | |
| 35,613 | 36,903 | 38,193 | 39,483 | 40,773 | 42,063 | 43,353 | 44,643 | 45,933 | | | | 256,000 |
| 35,788 | 37,078 | 38,368 | 39,658 | 40,948 | 42,238 | 43,528 | 44,818 | 46,108 | | | | 256,500 |
| 35,963 | 37,253 | 38,543 | 39,833 | 41,123 | 42,413 | 43,703 | 44,993 | 46,283 | | | | 257,000 |
| 36,138 | 37,428 | 38,718 | 40,008 | 41,298 | 42,588 | 43,878 | 45,168 | 46,458 | | | | 257,500 |
| 36,313 | 37,603 | 38,893 | 40,183 | 41,473 | 42,763 | 44,053 | 45,343 | 46,633 | | | | 258,000 |
| 36,488 | 37,778 | 39,068 | 40,358 | 41,648 | 42,938 | 44,228 | 45,518 | 46,808 | | | | 258,500 |
| 36,663 | 37,953 | 39,243 | 40,533 | 41,823 | 43,113 | 44,403 | 45,693 | 46,983 | | | | 259,000 |
| 36,838 | 38,128 | 39,418 | 40,708 | 41,998 | 43,288 | 44,578 | 45,868 | 47,158 | | | | 259,500 |
| 37,013 | 38,303 | 39,593 | 40,883 | 42,173 | 43,463 | 44,753 | 46,043 | 47,333 | | | | 260,000 |
| 37,188 | 38,478 | 39,768 | 41,058 | 42,348 | 43,638 | 44,928 | 46,218 | 47,508 | | | | 260,500 |
| 37,363 | 38,653 | 39,943 | 41,233 | 42,523 | 43,813 | 45,103 | 46,393 | 47,683 | | | | 261,000 |
| 37,538 | 38,828 | 40,118 | 41,408 | 42,698 | 43,988 | 45,278 | 46,568 | 47,858 | | | | 261,500 |
| 37,713 | 39,003 | 40,293 | 41,583 | 42,873 | 44,163 | 45,453 | 46,743 | 48,033 | | | | 262,000 |
| 37,888 | 39,178 | 40,468 | 41,758 | 43,048 | 44,338 | 45,628 | 46,918 | 48,208 | | | | 262,500 |
| 38,063 | 39,353 | 40,643 | 41,933 | 43,223 | 44,513 | 45,803 | 47,093 | 48,383 | | | | 263,000 |
| 38,238 | 39,528 | 40,818 | 42,108 | 43,398 | 44,688 | 45,978 | 47,268 | 48,558 | | | | 263,500 |
| 38,413 | 39,703 | 40,993 | 42,283 | 43,573 | 44,863 | 46,153 | 47,443 | 48,733 | | | | 264,000 |
| 38,588 | 39,878 | 41,168 | 42,458 | 43,748 | 45,038 | 46,328 | 47,618 | 48,908 | | | | 264,500 |
| 38,763 | 40,053 | 41,343 | 42,633 | 43,923 | 45,213 | 46,503 | 47,793 | 49,083 | | | | 265,000 |
| 38,938 | 40,228 | 41,518 | 42,808 | 44,098 | 45,388 | 46,678 | 47,968 | 49,258 | | | | 265,500 |
| 39,113 | 40,403 | 41,693 | 42,983 | 44,273 | 45,563 | 46,853 | 48,143 | 49,433 | | | | 266,000 |
| 39,288 | 40,578 | 41,868 | 43,158 | 44,448 | 45,738 | 47,028 | 48,318 | 49,608 | | | | 266,500 |
| 39,463 | 40,753 | 42,043 | 43,333 | 44,623 | 45,913 | 47,203 | 48,493 | 49,783 | | | | 267,000 |
| 39,638 | 40,928 | 42,218 | 43,508 | 44,798 | 46,088 | 47,378 | 48,668 | 49,958 | | | | 267,500 |
| 39,813 | 41,103 | 42,393 | 43,683 | 44,973 | 46,263 | 47,553 | 48,843 | 50,133 | | | | 268,000 |
| 39,988 | 41,278 | 42,568 | 43,858 | 45,148 | 46,438 | 47,728 | 49,018 | 50,308 | | | | 268,500 |
| 40,163 | 41,453 | 42,743 | 44,033 | 45,323 | 46,613 | 47,903 | 49,193 | 50,483 | | | | 269,000 |
| 40,338 | 41,628 | 42,918 | 44,208 | 45,498 | 46,788 | 48,078 | 49,368 | 50,658 | | | | 269,500 |
| 40,513 | 41,803 | 43,093 | 44,383 | 45,673 | 46,963 | 48,253 | 49,543 | 50,833 | | | | 270,000 |
| 40,688 | 41,978 | 43,268 | 44,558 | 45,848 | 47,138 | 48,428 | 49,718 | 51,008 | | | | 270,500 |
| 40,863 | 42,153 | 43,443 | 44,733 | 46,023 | 47,313 | 48,603 | 49,893 | 51,183 | | | | 271,000 |
| 41,038 | 42,328 | 43,618 | 44,908 | 46,198 | 47,488 | 48,778 | 50,068 | 51,358 | | | | 271,500 |
| 41,213 | 42,503 | 43,793 | 45,083 | 46,373 | 47,663 | 48,953 | 50,243 | 51,533 | | | | 272,000 |
| 41,388 | 42,678 | 43,968 | 45,258 | 46,548 | 47,838 | 49,128 | 50,418 | 51,708 | | | | 272,500 |

מכל ש"ח העודף על המאה, ינוכרו 35 אגורות.

לוח המס' לניכוי מהמהכורות (בשקלים חדשים)

שנת מס 2017

שיעור המס 35%

| מתן נקודות זכויות על פי מצב משפחתי והכנסה/משכורת - ראו פרט בפרק הקודם | | | | | | | | | | |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--|
| | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | מספר סידורי |
| | 6.25 | 5.75 | 5.25 | 4.75 | 4.25 | 3.75 | 3.25 | 2.75 | 2.25 | מספר נקודות זכויות |
| | 16,125 | 14,835 | 13,545 | 12,255 | 10,965 | 9,675 | 8,385 | 7,095 | 5,805 | מספר נקודות זכויות הזכוי בשקלים משכורת/הכנסה |
| 47,513 | 48,803 | 50,093 | 51,383 | 52,673 | 53,963 | 55,253 | 56,543 | 57,833 | 59,123 | 290,000 |
| 47,688 | 48,978 | 50,268 | 51,558 | 52,848 | 54,138 | 55,428 | 56,718 | 58,008 | 59,298 | 290,500 |
| 47,863 | 49,153 | 50,443 | 51,733 | 53,023 | 54,313 | 55,603 | 56,893 | 58,183 | 59,473 | 291,000 |
| 48,038 | 49,328 | 50,618 | 51,908 | 53,198 | 54,488 | 55,778 | 57,068 | 58,358 | 59,648 | 291,500 |
| 48,213 | 49,503 | 50,793 | 52,083 | 53,373 | 54,663 | 55,953 | 57,243 | 58,533 | 59,823 | 292,000 |
| 48,388 | 49,678 | 50,968 | 52,258 | 53,548 | 54,838 | 56,128 | 57,418 | 58,708 | 59,998 | 292,500 |
| 48,563 | 49,853 | 51,143 | 52,433 | 53,723 | 55,013 | 56,303 | 57,593 | 58,883 | 60,173 | 293,000 |
| 48,738 | 50,028 | 51,318 | 52,608 | 53,898 | 55,188 | 56,478 | 57,768 | 59,058 | 60,348 | 293,500 |
| 48,913 | 50,203 | 51,493 | 52,783 | 54,073 | 55,363 | 56,653 | 57,943 | 59,233 | 60,518 | 294,000 |
| 49,088 | 50,378 | 51,668 | 52,958 | 54,248 | 55,538 | 56,828 | 58,118 | 59,408 | 60,688 | 294,500 |
| 49,263 | 50,553 | 51,843 | 53,133 | 54,423 | 55,713 | 57,003 | 58,293 | 59,583 | 60,858 | 295,000 |
| 49,438 | 50,728 | 52,018 | 53,308 | 54,598 | 55,888 | 57,178 | 58,468 | 59,758 | 61,028 | 295,500 |
| 49,613 | 50,903 | 52,193 | 53,483 | 54,773 | 56,063 | 57,353 | 58,643 | 59,933 | 61,198 | 296,000 |
| 49,788 | 51,078 | 52,368 | 53,658 | 54,948 | 56,238 | 57,528 | 58,818 | 60,108 | 61,368 | 296,500 |
| 49,963 | 51,253 | 52,543 | 53,833 | 55,123 | 56,413 | 57,703 | 58,993 | 60,283 | 61,538 | 297,000 |
| 50,138 | 51,428 | 52,718 | 54,008 | 55,298 | 56,588 | 57,878 | 59,168 | 60,458 | 61,708 | 297,500 |
| 50,313 | 51,603 | 52,893 | 54,183 | 55,473 | 56,763 | 58,053 | 59,343 | 60,633 | 61,878 | 298,000 |
| 50,488 | 51,778 | 53,068 | 54,358 | 55,648 | 56,938 | 58,228 | 59,518 | 60,808 | 62,048 | 298,500 |
| 50,663 | 51,953 | 53,243 | 54,533 | 55,823 | 57,113 | 58,403 | 59,693 | 60,983 | 62,218 | 299,000 |
| 50,838 | 52,128 | 53,418 | 54,708 | 55,998 | 57,288 | 58,578 | 59,868 | 61,158 | 62,388 | 299,500 |
| 51,013 | 52,303 | 53,593 | 54,883 | 56,173 | 57,463 | 58,753 | 60,043 | 61,333 | 62,558 | 300,000 |
| 51,188 | 52,478 | 53,768 | 55,058 | 56,348 | 57,638 | 58,928 | 60,218 | 61,508 | 62,728 | 300,500 |
| 51,363 | 52,653 | 53,943 | 55,233 | 56,523 | 57,813 | 59,103 | 60,393 | 61,683 | 62,898 | 301,000 |
| 51,538 | 52,828 | 54,118 | 55,408 | 56,698 | 57,988 | 59,278 | 60,568 | 61,858 | 63,068 | 301,500 |
| 51,713 | 53,003 | 54,293 | 55,583 | 56,873 | 58,163 | 59,453 | 60,743 | 62,033 | 63,238 | 302,000 |
| 51,888 | 53,178 | 54,468 | 55,758 | 57,048 | 58,338 | 59,628 | 60,918 | 62,208 | 63,408 | 302,500 |
| 52,063 | 53,353 | 54,643 | 55,933 | 57,223 | 58,513 | 59,803 | 61,093 | 62,383 | 63,578 | 303,000 |
| 52,238 | 53,528 | 54,818 | 56,108 | 57,398 | 58,688 | 59,978 | 61,268 | 62,558 | 63,748 | 303,500 |
| 52,413 | 53,703 | 54,993 | 56,283 | 57,573 | 58,863 | 60,153 | 61,443 | 62,733 | 63,918 | 304,000 |
| 52,588 | 53,878 | 55,168 | 56,458 | 57,748 | 59,038 | 60,328 | 61,618 | 62,908 | 64,088 | 304,500 |
| 52,763 | 54,053 | 55,343 | 56,633 | 57,923 | 59,213 | 60,503 | 61,793 | 63,083 | 64,258 | 305,000 |
| 52,938 | 54,228 | 55,518 | 56,808 | 58,098 | 59,388 | 60,678 | 61,968 | 63,258 | 64,428 | 305,500 |
| 53,113 | 54,403 | 55,693 | 56,983 | 58,273 | 59,563 | 60,853 | 62,143 | 63,433 | 64,598 | 306,000 |
| 53,288 | 54,578 | 55,868 | 57,158 | 58,448 | 59,738 | 61,028 | 62,318 | 63,608 | 64,768 | 306,500 |

מכל ש"ח העודף על המאה, ינוכרו 35 אגורות.

לוח המס' לניכוי מהמהכורות (בשקלים חדשים)

שנת מס 2017

שיעור המס 35%

| מתן נקודות זכויות על פי מצב משפחתי והכנסה/משכורת - ראו פרט בפרק הקודם | | | | | | | | | | |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------------------|--------------------|
| | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | מספר סידורי |
| | 6.25 | 5.75 | 5.25 | 4.75 | 4.25 | 3.75 | 3.25 | 2.75 | 2.25 | מספר נקודות זכויות |
| 16,125 | 14,835 | 13,545 | 12,255 | 10,965 | 9,675 | 8,385 | 7,095 | 5,805 | מספר נקודות זכויות | מספר נקודות זכויות |
| | | | | | | | | | | הזכוי בשקלים |
| | | | | | | | | | | משכורת/הכנסה |
| 53,463 | 54,753 | 56,043 | 57,333 | 58,623 | 59,913 | 61,203 | 62,493 | 63,783 | 65,073 | 307,000 |
| 53,638 | 54,928 | 56,218 | 57,508 | 58,798 | 60,088 | 61,378 | 62,668 | 63,958 | 65,248 | 307,500 |
| 53,813 | 55,103 | 56,393 | 57,683 | 58,973 | 60,263 | 61,553 | 62,843 | 64,133 | 65,423 | 308,000 |
| 53,988 | 55,278 | 56,568 | 57,858 | 59,148 | 60,438 | 61,728 | 63,018 | 64,308 | 65,598 | 308,500 |
| 54,163 | 55,453 | 56,743 | 58,033 | 59,323 | 60,613 | 61,903 | 63,193 | 64,483 | 65,778 | 309,000 |
| 54,338 | 55,628 | 56,918 | 58,208 | 59,498 | 60,788 | 62,078 | 63,368 | 64,658 | 65,958 | 309,500 |
| 54,513 | 55,803 | 57,093 | 58,383 | 59,673 | 60,963 | 62,253 | 63,543 | 64,833 | 66,138 | 310,000 |
| 54,688 | 55,978 | 57,268 | 58,558 | 59,848 | 61,138 | 62,428 | 63,718 | 65,008 | 66,293 | 310,500 |
| 54,863 | 56,153 | 57,443 | 58,733 | 60,023 | 61,313 | 62,603 | 63,893 | 65,183 | 66,468 | 311,000 |
| 55,038 | 56,328 | 57,618 | 58,908 | 60,198 | 61,488 | 62,778 | 64,068 | 65,358 | 66,643 | 311,500 |
| 55,213 | 56,503 | 57,793 | 59,083 | 60,373 | 61,663 | 62,953 | 64,243 | 65,533 | 66,818 | 312,000 |
| 55,388 | 56,678 | 57,968 | 59,258 | 60,548 | 61,838 | 63,128 | 64,418 | 65,708 | 66,993 | 312,500 |
| 55,563 | 56,853 | 58,143 | 59,433 | 60,723 | 62,013 | 63,303 | 64,593 | 65,883 | 67,073 | 313,000 |
| 55,738 | 57,028 | 58,318 | 59,608 | 60,898 | 62,188 | 63,478 | 64,768 | 66,058 | 67,248 | 313,500 |
| 55,913 | 57,203 | 58,493 | 59,783 | 61,073 | 62,363 | 63,653 | 64,943 | 66,233 | 67,423 | 314,000 |
| 56,088 | 57,378 | 58,668 | 59,958 | 61,248 | 62,538 | 63,828 | 65,118 | 66,408 | 67,598 | 314,500 |
| 56,263 | 57,553 | 58,843 | 60,133 | 61,423 | 62,713 | 64,003 | 65,293 | 66,583 | 67,773 | 315,000 |
| 56,438 | 57,728 | 59,018 | 60,308 | 61,598 | 62,888 | 64,178 | 65,468 | 66,758 | 67,948 | 315,500 |
| 56,613 | 57,903 | 59,193 | 60,483 | 61,773 | 63,063 | 64,353 | 65,643 | 66,933 | 68,123 | 316,000 |
| 56,788 | 58,078 | 59,368 | 60,658 | 61,948 | 63,238 | 64,528 | 65,818 | 67,108 | 68,298 | 316,500 |
| 56,963 | 58,253 | 59,543 | 60,833 | 62,123 | 63,413 | 64,703 | 65,993 | 67,283 | 68,478 | 317,000 |
| 57,138 | 58,428 | 59,718 | 61,008 | 62,298 | 63,588 | 64,878 | 66,168 | 67,458 | 68,658 | 317,500 |
| 57,313 | 58,603 | 59,893 | 61,183 | 62,473 | 63,763 | 65,053 | 66,343 | 67,533 | 68,833 | 318,000 |
| 57,488 | 58,778 | 60,068 | 61,358 | 62,648 | 63,938 | 65,228 | 66,518 | 67,708 | 69,013 | 318,500 |
| 57,663 | 58,953 | 60,243 | 61,533 | 62,823 | 64,113 | 65,403 | 66,693 | 67,883 | 69,188 | 319,000 |
| 57,838 | 59,128 | 60,418 | 61,708 | 62,998 | 64,288 | 65,578 | 66,868 | 68,068 | 69,368 | 319,500 |
| 58,013 | 59,303 | 60,593 | 61,883 | 63,173 | 64,463 | 65,753 | 67,043 | 68,248 | 69,548 | 320,000 |
| 58,188 | 59,478 | 60,768 | 62,058 | 63,348 | 64,638 | 65,928 | 67,218 | 68,428 | 69,728 | 320,500 |
| 58,363 | 59,653 | 60,943 | 62,233 | 63,523 | 64,813 | 66,103 | 67,393 | 68,603 | 69,908 | 321,000 |
| 58,538 | 59,828 | 61,118 | 62,408 | 63,698 | 64,988 | 66,278 | 67,568 | 68,788 | 69,088 | 321,500 |
| 58,713 | 60,003 | 61,293 | 62,583 | 63,873 | 65,163 | 66,453 | 67,743 | 69,033 | 69,268 | 322,000 |
| 58,888 | 60,178 | 61,468 | 62,758 | 64,048 | 65,338 | 66,628 | 67,918 | 69,208 | 69,448 | 322,500 |
| 59,063 | 60,353 | 61,643 | 62,933 | 64,223 | 65,513 | 66,803 | 68,093 | 69,383 | 69,628 | 323,000 |
| 59,238 | 60,528 | 61,818 | 63,108 | 64,398 | 65,688 | 66,978 | 68,268 | 69,558 | 69,808 | 323,500 |

מכל ש"ח העודף על המאה, יגובו 35 אגורות.

לוח המס' לניכוי מהמהכנסות (בשקלים חדישים)

שנת מס 2017

שיעור המס 35%

| מתן נקודות זכוי על פי מצב משפחתי והכנסה/משכורת - ראו פירוט בפרק הקודים | | | | | | | | | | |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------------|
| | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | מספר סידורי |
| | 6.25 | 5.75 | 5.25 | 4.75 | 4.25 | 3.75 | 3.25 | 2.75 | 2.25 | מספר נקודות זכוי |
| | 16,125 | 14,835 | 13,545 | 12,255 | 10,965 | 9,675 | 8,385 | 7,095 | 5,805 | מספר נקודות זכוי |
| | | | | | | | | | | הזכוי בשקלים |
| | | | | | | | | | | משכורת/הכנסה |
| 59,413 | 60,703 | 61,993 | 63,283 | 64,573 | 65,863 | 67,153 | 68,443 | 69,733 | 71,023 | 324,000 |
| 59,588 | 60,878 | 62,168 | 63,458 | 64,748 | 66,038 | 67,328 | 68,618 | 69,908 | 71,198 | 324,500 |
| 59,763 | 61,053 | 62,343 | 63,633 | 64,923 | 66,213 | 67,503 | 68,793 | 70,083 | 71,373 | 325,000 |
| 59,938 | 61,228 | 62,518 | 63,808 | 65,098 | 66,388 | 67,678 | 68,968 | 70,258 | 71,548 | 325,500 |
| 60,113 | 61,403 | 62,693 | 63,983 | 65,273 | 66,563 | 67,853 | 69,143 | 70,433 | 71,723 | 326,000 |
| 60,288 | 61,578 | 62,868 | 64,158 | 65,448 | 66,738 | 68,028 | 69,318 | 70,608 | 71,898 | 326,500 |
| 60,463 | 61,753 | 63,043 | 64,333 | 65,623 | 66,913 | 68,203 | 69,493 | 70,783 | 72,073 | 327,000 |
| 60,638 | 61,928 | 63,218 | 64,508 | 65,798 | 67,088 | 68,378 | 69,668 | 70,958 | 72,248 | 327,500 |
| 60,813 | 62,103 | 63,393 | 64,683 | 65,973 | 67,263 | 68,553 | 69,843 | 71,133 | 72,423 | 328,000 |
| 60,988 | 62,278 | 63,568 | 64,858 | 66,148 | 67,438 | 68,728 | 70,018 | 71,308 | 72,598 | 328,500 |
| 61,163 | 62,453 | 63,743 | 65,033 | 66,323 | 67,613 | 68,903 | 70,193 | 71,483 | 72,773 | 329,000 |
| 61,338 | 62,628 | 63,918 | 65,208 | 66,498 | 67,788 | 69,078 | 70,368 | 71,658 | 72,948 | 329,500 |
| 61,513 | 62,803 | 64,093 | 65,383 | 66,673 | 67,963 | 69,253 | 70,543 | 71,833 | 73,123 | 330,000 |
| 61,688 | 62,978 | 64,268 | 65,558 | 66,848 | 68,138 | 69,428 | 70,718 | 72,008 | 73,298 | 330,500 |
| 61,863 | 63,153 | 64,443 | 65,733 | 67,023 | 68,313 | 69,603 | 70,893 | 72,183 | 73,473 | 331,000 |
| 62,038 | 63,328 | 64,618 | 65,908 | 67,198 | 68,488 | 69,778 | 71,068 | 72,358 | 73,648 | 331,500 |
| 62,213 | 63,503 | 64,793 | 66,083 | 67,373 | 68,663 | 69,953 | 71,243 | 72,533 | 73,823 | 332,000 |
| 62,388 | 63,678 | 64,968 | 66,258 | 67,548 | 68,838 | 70,128 | 71,418 | 72,708 | 74,003 | 332,500 |
| 62,563 | 63,853 | 65,143 | 66,433 | 67,723 | 69,013 | 70,303 | 71,593 | 72,883 | 74,178 | 333,000 |
| 62,738 | 64,028 | 65,318 | 66,608 | 67,898 | 69,188 | 70,478 | 71,768 | 73,058 | 74,353 | 333,500 |
| 62,913 | 64,203 | 65,493 | 66,783 | 68,073 | 69,363 | 70,653 | 71,943 | 73,233 | 74,528 | 334,000 |
| 63,088 | 64,378 | 65,668 | 66,958 | 68,248 | 69,538 | 70,828 | 72,118 | 73,408 | 74,703 | 334,500 |
| 63,263 | 64,553 | 65,843 | 67,133 | 68,423 | 69,713 | 71,003 | 72,293 | 73,583 | 74,878 | 335,000 |
| 63,438 | 64,728 | 66,018 | 67,308 | 68,598 | 69,888 | 71,178 | 72,468 | 73,758 | 75,053 | 335,500 |
| 63,613 | 64,903 | 66,193 | 67,483 | 68,773 | 70,063 | 71,353 | 72,643 | 73,933 | 75,228 | 336,000 |
| 63,788 | 65,078 | 66,368 | 67,658 | 68,948 | 70,238 | 71,528 | 72,818 | 74,108 | 75,403 | 336,500 |
| 63,963 | 65,253 | 66,543 | 67,833 | 69,123 | 70,413 | 71,703 | 72,993 | 74,283 | 75,578 | 337,000 |
| 64,138 | 65,428 | 66,718 | 68,008 | 69,298 | 70,588 | 71,878 | 73,168 | 74,458 | 75,753 | 337,500 |
| 64,313 | 65,603 | 66,893 | 68,183 | 69,473 | 70,763 | 72,053 | 73,343 | 74,633 | 75,928 | 338,000 |
| 64,488 | 65,778 | 67,068 | 68,358 | 69,648 | 70,938 | 72,228 | 73,518 | 74,808 | 76,103 | 338,500 |
| 64,663 | 65,953 | 67,243 | 68,533 | 69,823 | 71,113 | 72,403 | 73,693 | 74,983 | 76,278 | 339,000 |
| 64,838 | 66,128 | 67,418 | 68,708 | 69,998 | 71,288 | 72,578 | 73,868 | 75,158 | 76,453 | 339,500 |
| 65,013 | 66,303 | 67,593 | 68,883 | 70,173 | 71,463 | 72,753 | 74,043 | 75,333 | 76,628 | 340,000 |
| 65,188 | 66,478 | 67,768 | 69,058 | 70,348 | 71,638 | 72,928 | 74,218 | 75,508 | 76,803 | 340,500 |

מכל ש"ח תעודת על המאה, ינוכרו 35 אגורות.

לוח המס' לניכוי מהמהכורות (בשקלים חדשים)

שנת מס 2017

שיעור המס 35%

| מתן נקודות זכוי על פי מצב משפחתי והכנסה/משכורת - ראו פירוט בפרק הקודם | | | | | | | | | | |
|---|------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| מספר סידורי | מספר נקודות זכוי | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | 2.25 | 2.75 | 3.25 | 3.75 | 4.25 | 4.75 | 5.25 | 5.75 | 6.25 |
| | | 5,805 | 7,095 | 8,385 | 9,675 | 10,965 | 12,255 | 13,545 | 14,835 | 16,125 |
| מספר סידורי | | | | | | | | | | |
| מספר נקודות זכוי | | | | | | | | | | |
| חוקיני בשקלים | | | | | | | | | | |
| משכורת/הכנסה | | | | | | | | | | |
| 71,313 | 72,603 | 73,893 | 75,183 | 76,473 | 77,763 | 79,053 | 80,343 | 81,633 | 82,923 | 84,213 |
| 71,488 | 72,778 | 74,068 | 75,358 | 76,648 | 77,938 | 79,228 | 80,518 | 81,808 | 83,098 | 84,388 |
| 71,663 | 72,953 | 74,243 | 75,533 | 76,823 | 78,113 | 79,403 | 80,693 | 81,983 | 83,273 | 84,563 |
| 71,838 | 73,128 | 74,418 | 75,708 | 76,998 | 78,288 | 79,578 | 80,868 | 82,158 | 83,448 | 84,738 |
| 72,013 | 73,303 | 74,593 | 75,883 | 77,173 | 78,463 | 79,753 | 81,043 | 82,333 | 83,623 | 84,913 |
| 72,188 | 73,478 | 74,768 | 76,058 | 77,348 | 78,638 | 79,928 | 81,218 | 82,508 | 83,798 | 85,088 |
| 72,363 | 73,653 | 74,943 | 76,233 | 77,523 | 78,813 | 80,103 | 81,393 | 82,683 | 83,973 | 85,263 |
| 72,538 | 73,828 | 75,118 | 76,408 | 77,698 | 78,988 | 80,278 | 81,568 | 82,858 | 84,148 | 85,438 |
| 72,713 | 74,003 | 75,293 | 76,583 | 77,873 | 79,163 | 80,453 | 81,743 | 83,033 | 84,323 | 85,613 |
| 72,888 | 74,178 | 75,468 | 76,758 | 78,048 | 79,338 | 80,628 | 81,918 | 83,208 | 84,498 | 85,788 |
| 73,063 | 74,353 | 75,643 | 76,933 | 78,223 | 79,513 | 80,803 | 82,093 | 83,383 | 84,673 | 85,968 |
| 73,238 | 74,528 | 75,818 | 77,108 | 78,398 | 79,688 | 80,978 | 82,268 | 83,558 | 84,848 | 86,138 |
| 73,413 | 74,703 | 75,993 | 77,283 | 78,573 | 79,863 | 81,153 | 82,443 | 83,733 | 85,023 | 86,308 |
| 73,588 | 74,878 | 76,168 | 77,458 | 78,748 | 80,038 | 81,328 | 82,618 | 83,908 | 85,198 | 86,483 |
| 73,763 | 75,053 | 76,343 | 77,633 | 78,923 | 80,213 | 81,503 | 82,793 | 84,083 | 85,373 | 86,658 |
| 73,938 | 75,228 | 76,518 | 77,808 | 79,098 | 80,388 | 81,678 | 82,968 | 84,258 | 85,548 | 86,833 |
| 74,113 | 75,403 | 76,693 | 77,983 | 79,273 | 80,563 | 81,853 | 83,143 | 84,433 | 85,723 | 87,008 |
| 74,288 | 75,578 | 76,868 | 78,158 | 79,448 | 80,738 | 82,028 | 83,318 | 84,608 | 85,898 | 87,183 |
| 74,463 | 75,753 | 77,043 | 78,333 | 79,623 | 80,913 | 82,203 | 83,493 | 84,783 | 86,073 | 87,358 |
| 74,638 | 75,928 | 77,218 | 78,508 | 79,798 | 81,088 | 82,378 | 83,668 | 84,958 | 86,248 | 87,533 |
| 74,813 | 76,103 | 77,393 | 78,683 | 79,973 | 81,263 | 82,553 | 83,843 | 85,133 | 86,423 | 87,708 |
| 74,988 | 76,278 | 77,568 | 78,858 | 80,148 | 81,438 | 82,728 | 84,018 | 85,308 | 86,598 | 87,883 |
| 75,163 | 76,453 | 77,743 | 79,033 | 80,323 | 81,613 | 82,903 | 84,193 | 85,483 | 86,773 | 88,058 |
| 75,338 | 76,628 | 77,918 | 79,208 | 80,498 | 81,788 | 83,078 | 84,368 | 85,658 | 86,948 | 88,233 |
| 75,513 | 76,803 | 78,093 | 79,383 | 80,673 | 81,963 | 83,253 | 84,543 | 85,833 | 87,123 | 88,408 |
| 75,688 | 76,978 | 78,268 | 79,558 | 80,848 | 82,138 | 83,428 | 84,718 | 86,008 | 87,298 | 88,583 |
| 75,863 | 77,153 | 78,443 | 79,733 | 81,023 | 82,313 | 83,603 | 84,893 | 86,183 | 87,478 | 88,758 |
| 76,038 | 77,328 | 78,618 | 79,908 | 81,198 | 82,488 | 83,778 | 85,068 | 86,358 | 87,648 | 88,933 |
| 76,213 | 77,503 | 78,793 | 80,083 | 81,373 | 82,663 | 83,953 | 85,243 | 86,533 | 87,823 | 89,108 |
| 76,388 | 77,678 | 78,968 | 80,258 | 81,548 | 82,838 | 84,128 | 85,418 | 86,708 | 87,998 | 89,283 |
| 76,563 | 77,853 | 79,143 | 80,433 | 81,723 | 83,013 | 84,303 | 85,593 | 86,883 | 88,173 | 89,458 |
| 76,738 | 78,028 | 79,318 | 80,608 | 81,898 | 83,188 | 84,478 | 85,768 | 87,058 | 88,348 | 89,633 |
| 76,913 | 78,203 | 79,493 | 80,783 | 82,073 | 83,363 | 84,653 | 85,943 | 87,233 | 88,523 | 89,808 |
| 77,088 | 78,378 | 79,668 | 80,958 | 82,248 | 83,538 | 84,828 | 86,118 | 87,408 | 88,698 | 90,000 |

מכל ש"ח העודף על המאה, ינוכרו 35 אגורות.

לוח המס' לניכוי מהמהכורות (בשקלים חדשים)

שנת מס 2017

שיעור המס 35%

| מתן נקודות זכויות על פי מצב משפחתי והכנסה/משכורת - ראו פרט בפרק הקודם | | | | | | | | | |
|---|--------|--------|--------|--------|--------|--------|--------|--------|-----------------------------|
| 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | מספר סידורי |
| 6.25 | 5.75 | 5.25 | 4.75 | 4.25 | 3.75 | 3.25 | 2.75 | 2.25 | מספר נקודות זכויות |
| 16,125 | 14,835 | 13,545 | 12,255 | 10,965 | 9,675 | 8,385 | 7,095 | 5,805 | הזכויות בשקלים משכורת/הכנסה |
| 77,263 | 78,553 | 79,843 | 81,133 | 82,423 | 83,713 | 85,003 | 86,293 | 87,583 | 375,000 |
| 77,438 | 78,728 | 80,018 | 81,308 | 82,598 | 83,888 | 85,178 | 86,468 | 87,758 | 375,500 |
| 77,613 | 78,903 | 80,193 | 81,483 | 82,773 | 84,063 | 85,353 | 86,643 | 87,933 | 376,000 |
| 77,788 | 79,078 | 80,368 | 81,658 | 82,948 | 84,238 | 85,528 | 86,818 | 88,108 | 376,500 |
| 77,963 | 79,253 | 80,543 | 81,833 | 83,123 | 84,413 | 85,703 | 86,993 | 88,283 | 377,000 |
| 78,138 | 79,428 | 80,718 | 82,008 | 83,298 | 84,588 | 85,878 | 87,168 | 88,458 | 377,500 |
| 78,313 | 79,603 | 80,893 | 82,183 | 83,473 | 84,763 | 86,053 | 87,343 | 88,633 | 378,000 |
| 78,488 | 79,778 | 81,068 | 82,358 | 83,648 | 84,938 | 86,228 | 87,518 | 88,808 | 378,500 |
| 78,663 | 79,953 | 81,243 | 82,533 | 83,823 | 85,113 | 86,403 | 87,693 | 88,983 | 379,000 |
| 78,838 | 80,128 | 81,418 | 82,708 | 83,998 | 85,288 | 86,578 | 87,868 | 89,158 | 379,500 |
| 79,013 | 80,303 | 81,593 | 82,883 | 84,173 | 85,463 | 86,753 | 88,043 | 89,333 | 380,000 |
| 79,188 | 80,478 | 81,768 | 83,058 | 84,348 | 85,638 | 86,928 | 88,218 | 89,508 | 380,500 |
| 79,363 | 80,653 | 81,943 | 83,233 | 84,523 | 85,813 | 87,103 | 88,393 | 89,683 | 381,000 |
| 79,538 | 80,828 | 82,118 | 83,408 | 84,698 | 85,988 | 87,278 | 88,568 | 89,858 | 381,500 |
| 79,713 | 81,003 | 82,293 | 83,583 | 84,873 | 86,163 | 87,453 | 88,743 | 90,033 | 382,000 |
| 79,888 | 81,178 | 82,468 | 83,758 | 85,048 | 86,338 | 87,628 | 88,918 | 90,208 | 382,500 |
| 80,063 | 81,353 | 82,643 | 83,933 | 85,223 | 86,513 | 87,803 | 89,093 | 90,383 | 383,000 |
| 80,238 | 81,528 | 82,818 | 84,108 | 85,398 | 86,688 | 87,978 | 89,268 | 90,558 | 383,500 |
| 80,413 | 81,703 | 82,993 | 84,283 | 85,573 | 86,863 | 88,153 | 89,443 | 90,733 | 384,000 |
| 80,588 | 81,878 | 83,168 | 84,458 | 85,748 | 87,038 | 88,328 | 89,618 | 90,908 | 384,500 |
| 80,763 | 82,053 | 83,343 | 84,633 | 85,923 | 87,213 | 88,503 | 89,793 | 91,083 | 385,000 |
| 80,938 | 82,228 | 83,518 | 84,808 | 86,098 | 87,388 | 88,678 | 89,968 | 91,258 | 385,500 |
| 81,113 | 82,403 | 83,693 | 84,983 | 86,273 | 87,563 | 88,853 | 90,143 | 91,433 | 386,000 |
| 81,288 | 82,578 | 83,868 | 85,158 | 86,448 | 87,738 | 89,028 | 90,318 | 91,608 | 386,500 |
| 81,463 | 82,753 | 84,043 | 85,333 | 86,623 | 87,913 | 89,203 | 90,493 | 91,783 | 387,000 |
| 81,638 | 82,928 | 84,218 | 85,508 | 86,798 | 88,088 | 89,378 | 90,668 | 91,958 | 387,500 |
| 81,813 | 83,103 | 84,393 | 85,683 | 86,973 | 88,263 | 89,553 | 90,843 | 92,133 | 388,000 |
| 81,988 | 83,278 | 84,568 | 85,858 | 87,148 | 88,438 | 89,728 | 91,018 | 92,308 | 388,500 |
| 82,163 | 83,453 | 84,743 | 86,033 | 87,323 | 88,613 | 89,903 | 91,193 | 92,483 | 389,000 |
| 82,338 | 83,628 | 84,918 | 86,208 | 87,498 | 88,788 | 90,078 | 91,368 | 92,658 | 389,500 |
| 82,513 | 83,803 | 85,093 | 86,383 | 87,673 | 88,963 | 90,253 | 91,543 | 92,833 | 390,000 |
| 82,688 | 83,978 | 85,268 | 86,558 | 87,848 | 89,138 | 90,428 | 91,718 | 93,008 | 390,500 |
| 82,863 | 84,153 | 85,443 | 86,733 | 88,023 | 89,313 | 90,603 | 91,893 | 93,183 | 391,000 |
| 83,038 | 84,328 | 85,618 | 86,908 | 88,198 | 89,488 | 90,778 | 92,068 | 93,358 | 391,500 |

מכל ש"ח העודף על המאה, ינוכרו 35 אגורות.

לוח המס' לניכוי מהמהסכומות (בשקלים חדשים)

שנת מס 2017

שיעור המס 35%

| מתן נקודות זכויות על פי מצב משפחתי והכנסה/משכורת - ראו פרט בפרק הקודים | | | | | | | | | |
|--|--------|--------|--------|--------|--------|--------|--------|--------|----------------------------------|
| 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | מספר סידורי |
| 6.25 | 5.75 | 5.25 | 4.75 | 4.25 | 3.75 | 3.25 | 2.75 | 2.25 | מספר נקודות זכויות |
| 16,125 | 14,835 | 13,545 | 12,255 | 10,965 | 9,675 | 8,385 | 7,095 | 5,805 | מספר נקודות זכויות /הכנסה/משכורת |
| 83,213 | 84,503 | 85,793 | 87,083 | 88,373 | 89,663 | 90,953 | 92,243 | 93,533 | 392,000 |
| 83,388 | 84,678 | 85,968 | 87,258 | 88,548 | 89,838 | 91,128 | 92,418 | 93,708 | 392,500 |
| 83,563 | 84,853 | 86,143 | 87,433 | 88,723 | 90,013 | 91,303 | 92,593 | 93,883 | 393,000 |
| 83,738 | 85,028 | 86,318 | 87,608 | 88,898 | 90,188 | 91,478 | 92,768 | 94,058 | 393,500 |
| 83,913 | 85,203 | 86,493 | 87,783 | 89,073 | 90,363 | 91,653 | 92,943 | 94,233 | 394,000 |
| 84,088 | 85,378 | 86,668 | 87,958 | 89,248 | 90,538 | 91,828 | 93,118 | 94,408 | 394,500 |
| 84,263 | 85,553 | 86,843 | 88,133 | 89,423 | 90,713 | 92,003 | 93,293 | 94,583 | 395,000 |
| 84,438 | 85,728 | 87,018 | 88,308 | 89,598 | 90,888 | 92,178 | 93,468 | 94,758 | 395,500 |
| 84,613 | 85,903 | 87,193 | 88,483 | 89,773 | 91,063 | 92,353 | 93,643 | 94,933 | 396,000 |
| 84,788 | 86,078 | 87,368 | 88,658 | 89,948 | 91,238 | 92,528 | 93,818 | 95,108 | 396,500 |
| 84,963 | 86,253 | 87,543 | 88,833 | 90,123 | 91,413 | 92,703 | 93,993 | 95,283 | 397,000 |
| 85,138 | 86,428 | 87,718 | 89,008 | 90,298 | 91,588 | 92,878 | 94,168 | 95,458 | 397,500 |
| 85,313 | 86,603 | 87,893 | 89,183 | 90,473 | 91,763 | 93,053 | 94,343 | 95,633 | 398,000 |
| 85,488 | 86,778 | 88,068 | 89,358 | 90,648 | 91,938 | 93,228 | 94,518 | 95,808 | 398,500 |
| 85,663 | 86,953 | 88,243 | 89,533 | 90,823 | 92,113 | 93,403 | 94,693 | 95,983 | 399,000 |
| 85,838 | 87,128 | 88,418 | 89,708 | 90,998 | 92,288 | 93,578 | 94,868 | 96,158 | 399,500 |
| 86,013 | 87,303 | 88,593 | 89,883 | 91,173 | 92,463 | 93,753 | 95,043 | 96,333 | 400,000 |
| 86,188 | 87,478 | 88,768 | 90,058 | 91,348 | 92,638 | 93,928 | 95,218 | 96,508 | 400,500 |
| 86,363 | 87,653 | 88,943 | 90,233 | 91,523 | 92,813 | 94,103 | 95,393 | 96,683 | 401,000 |
| 86,538 | 87,828 | 89,118 | 90,408 | 91,698 | 92,988 | 94,278 | 95,568 | 96,858 | 401,500 |
| 86,713 | 88,003 | 89,293 | 90,583 | 91,873 | 93,163 | 94,453 | 95,743 | 97,033 | 402,000 |
| 86,888 | 88,178 | 89,468 | 90,758 | 92,048 | 93,338 | 94,628 | 95,918 | 97,208 | 402,500 |
| 87,063 | 88,353 | 89,643 | 90,933 | 92,223 | 93,513 | 94,803 | 96,093 | 97,383 | 403,000 |
| 87,238 | 88,528 | 89,818 | 91,108 | 92,398 | 93,688 | 94,978 | 96,268 | 97,558 | 403,500 |
| 87,413 | 88,703 | 89,993 | 91,283 | 92,573 | 93,863 | 95,153 | 96,443 | 97,733 | 404,000 |
| 87,588 | 88,878 | 90,168 | 91,458 | 92,748 | 94,038 | 95,328 | 96,618 | 97,908 | 404,500 |
| 87,763 | 89,053 | 90,343 | 91,633 | 92,923 | 94,213 | 95,503 | 96,793 | 98,083 | 405,000 |
| 87,938 | 89,228 | 90,518 | 91,808 | 93,098 | 94,388 | 95,678 | 96,968 | 98,258 | 405,500 |
| 88,113 | 89,403 | 90,693 | 91,983 | 93,273 | 94,563 | 95,853 | 97,143 | 98,433 | 406,000 |
| 88,288 | 89,578 | 90,868 | 92,158 | 93,448 | 94,738 | 96,028 | 97,318 | 98,608 | 406,500 |
| 88,463 | 89,753 | 91,043 | 92,333 | 93,623 | 94,913 | 96,203 | 97,493 | 98,783 | 407,000 |
| 88,638 | 89,928 | 91,218 | 92,508 | 93,798 | 95,088 | 96,378 | 97,668 | 98,958 | 407,500 |
| 88,813 | 90,103 | 91,393 | 92,683 | 93,973 | 95,263 | 96,553 | 97,843 | 99,133 | 408,000 |
| 88,988 | 90,278 | 91,568 | 92,858 | 94,148 | 95,438 | 96,728 | 98,018 | 99,308 | 408,500 |

מכל ש"ח העודף על המאה, ינוכרו 35 אגורות.

לוח המס' לניכוי מהמהכרות (בשקלים חדשים)

שנת מס 2017

שיעור המס 35%

| מתן נקודות זכויות על פי מצב משפחתי והכנסה/משכורת - ראו פרטי בפרק הקודים | | | | | | | | | |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------------------------------|
| 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | מספר סידורי |
| 6.25 | 5.75 | 5.25 | 4.75 | 4.25 | 3.75 | 3.25 | 2.75 | 2.25 | מספר נקודות זכויות |
| 16,125 | 14,835 | 13,545 | 12,255 | 10,965 | 9,675 | 8,385 | 7,095 | 5,805 | מספר נקודות זכויות / חוקי/הכנסה |
| 95,113 | 96,403 | 97,693 | 98,983 | 100,273 | 101,563 | 102,853 | 104,143 | 105,433 | 426,000 |
| 95,288 | 96,578 | 97,868 | 99,158 | 100,448 | 101,738 | 103,028 | 104,318 | 105,608 | 426,500 |
| 95,463 | 96,753 | 98,043 | 99,333 | 100,623 | 101,913 | 103,203 | 104,493 | 105,783 | 427,000 |
| 95,638 | 96,928 | 98,218 | 99,508 | 100,798 | 102,088 | 103,378 | 104,668 | 105,958 | 427,500 |
| 95,813 | 97,103 | 98,393 | 99,683 | 100,973 | 102,263 | 103,553 | 104,843 | 106,133 | 428,000 |
| 95,988 | 97,278 | 98,568 | 99,858 | 101,148 | 102,438 | 103,728 | 105,018 | 106,308 | 428,500 |
| 96,163 | 97,453 | 98,743 | 100,033 | 101,323 | 102,613 | 103,903 | 105,193 | 106,483 | 429,000 |
| 96,338 | 97,628 | 98,918 | 99,918 | 101,498 | 102,788 | 104,078 | 105,368 | 106,658 | 429,500 |
| 96,513 | 97,803 | 99,093 | 100,383 | 101,673 | 102,963 | 104,253 | 105,543 | 106,833 | 430,000 |
| 96,688 | 97,978 | 99,268 | 100,558 | 101,848 | 103,138 | 104,428 | 105,718 | 107,008 | 430,500 |
| 96,863 | 98,153 | 99,443 | 100,733 | 102,023 | 103,313 | 104,603 | 105,893 | 107,183 | 431,000 |
| 97,038 | 98,328 | 99,618 | 100,908 | 102,198 | 103,488 | 104,778 | 106,068 | 107,358 | 431,500 |
| 97,213 | 98,503 | 99,793 | 101,083 | 102,373 | 103,663 | 104,953 | 106,243 | 107,533 | 432,000 |
| 97,388 | 98,678 | 99,968 | 101,258 | 102,548 | 103,838 | 105,128 | 106,418 | 107,708 | 432,500 |
| 97,563 | 98,853 | 100,143 | 101,433 | 102,723 | 104,013 | 105,303 | 106,593 | 107,883 | 433,000 |
| 97,738 | 99,028 | 100,318 | 101,608 | 102,898 | 104,188 | 105,478 | 106,768 | 108,058 | 433,500 |
| 97,913 | 99,203 | 100,493 | 101,783 | 103,073 | 104,363 | 105,653 | 106,943 | 108,233 | 434,000 |
| 98,088 | 99,378 | 100,668 | 101,958 | 103,248 | 104,538 | 105,828 | 107,118 | 108,408 | 434,500 |
| 98,263 | 99,553 | 100,843 | 102,133 | 103,423 | 104,713 | 106,003 | 107,293 | 108,583 | 435,000 |
| 98,438 | 99,728 | 101,018 | 102,308 | 103,598 | 104,888 | 106,178 | 107,468 | 108,758 | 435,500 |
| 98,613 | 99,903 | 101,193 | 102,483 | 103,773 | 105,063 | 106,353 | 107,643 | 108,933 | 436,000 |
| 98,788 | 100,078 | 101,368 | 102,658 | 103,948 | 105,238 | 106,528 | 107,818 | 109,108 | 436,500 |
| 98,963 | 100,253 | 101,543 | 102,833 | 104,123 | 105,413 | 106,703 | 107,993 | 109,283 | 437,000 |
| 99,138 | 100,428 | 101,718 | 103,008 | 104,298 | 105,588 | 106,878 | 108,168 | 109,458 | 437,500 |
| 99,313 | 100,603 | 101,893 | 103,183 | 104,473 | 105,763 | 107,053 | 108,343 | 109,633 | 438,000 |
| 99,488 | 100,778 | 102,068 | 103,358 | 104,648 | 105,938 | 107,228 | 108,518 | 109,808 | 438,500 |
| 99,663 | 100,953 | 102,243 | 103,533 | 104,823 | 106,113 | 107,403 | 108,693 | 109,983 | 439,000 |
| 99,838 | 101,128 | 102,418 | 103,708 | 104,998 | 106,288 | 107,578 | 108,868 | 110,158 | 439,500 |
| 100,013 | 101,303 | 102,593 | 103,883 | 105,173 | 106,463 | 107,753 | 109,043 | 110,333 | 440,000 |
| 100,188 | 101,478 | 102,768 | 104,058 | 105,348 | 106,638 | 107,928 | 109,218 | 110,508 | 440,500 |
| 100,363 | 101,653 | 102,943 | 104,233 | 105,523 | 106,813 | 108,103 | 109,393 | 110,683 | 441,000 |
| 100,538 | 101,828 | 103,118 | 104,408 | 105,698 | 106,988 | 108,278 | 109,568 | 110,858 | 441,500 |
| 100,713 | 102,003 | 103,293 | 104,583 | 105,873 | 107,163 | 108,453 | 109,743 | 111,033 | 442,000 |
| 100,888 | 102,178 | 103,468 | 104,758 | 106,048 | 107,338 | 108,628 | 109,918 | 111,208 | 442,500 |

מכל ש"ח העודף על המאה, ינוכרו 35 אגורות.

לוח המס' לניכוי מהמהכנסות (בשקלים חדשים)

שנת מס 2017

שיעור המס 35%

| מתן נקודות זכוי על פי מצב משפחתי והכנסה/משכורת - ראו פירוט בפרק הקודם | | | | | | | | | | | |
|---|---------|---------|---------|---------|---------|---------|---------|---------|-------------|------------------|-------------------|
| 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | מספר סידורי | מספר נקודות זכוי | מספר נקודות/הכנסה |
| 101,063 | 102,353 | 103,643 | 104,933 | 106,223 | 107,513 | 108,803 | 110,093 | 111,383 | 111,383 | 443,000 | |
| 101,238 | 102,528 | 103,818 | 105,108 | 106,398 | 107,688 | 108,978 | 110,268 | 111,558 | 111,558 | 443,500 | |
| 101,413 | 102,703 | 103,993 | 105,283 | 106,573 | 107,863 | 109,153 | 110,443 | 111,733 | 111,733 | 444,000 | |
| 101,588 | 102,878 | 104,168 | 105,458 | 106,748 | 108,038 | 109,328 | 110,618 | 111,908 | 111,908 | 444,500 | |
| 101,763 | 103,053 | 104,343 | 105,633 | 106,923 | 108,213 | 109,503 | 110,793 | 112,083 | 112,083 | 445,000 | |
| 101,938 | 103,228 | 104,518 | 105,808 | 107,098 | 108,388 | 109,678 | 110,968 | 112,258 | 112,258 | 445,500 | |
| 102,113 | 103,403 | 104,693 | 105,983 | 107,273 | 108,563 | 109,853 | 111,143 | 112,433 | 112,433 | 446,000 | |
| 102,288 | 103,578 | 104,868 | 106,158 | 107,448 | 108,738 | 110,028 | 111,318 | 112,608 | 112,608 | 446,500 | |
| 102,463 | 103,753 | 105,043 | 106,333 | 107,623 | 108,913 | 110,203 | 111,493 | 112,783 | 112,783 | 447,000 | |
| 102,638 | 103,928 | 105,218 | 106,508 | 107,798 | 109,088 | 110,378 | 111,668 | 112,958 | 112,958 | 447,500 | |
| 102,813 | 104,103 | 105,393 | 106,683 | 107,973 | 109,263 | 110,553 | 111,843 | 113,133 | 113,133 | 448,000 | |
| 102,988 | 104,278 | 105,568 | 106,858 | 108,148 | 109,438 | 110,728 | 112,018 | 113,308 | 113,308 | 448,500 | |
| 103,163 | 104,453 | 105,743 | 107,033 | 108,323 | 109,613 | 110,903 | 112,193 | 113,483 | 113,483 | 449,000 | |
| 103,338 | 104,628 | 105,918 | 107,208 | 108,498 | 109,788 | 111,078 | 112,368 | 113,658 | 113,658 | 449,500 | |
| 103,513 | 104,803 | 106,093 | 107,383 | 108,673 | 109,963 | 111,253 | 112,543 | 113,833 | 113,833 | 450,000 | |
| 103,688 | 104,978 | 106,268 | 107,558 | 108,848 | 110,138 | 111,428 | 112,718 | 114,008 | 114,008 | 450,500 | |
| 103,863 | 105,153 | 106,443 | 107,733 | 109,023 | 110,313 | 111,603 | 112,893 | 114,183 | 114,183 | 451,000 | |
| 104,038 | 105,328 | 106,618 | 107,908 | 109,198 | 110,488 | 111,778 | 113,068 | 114,358 | 114,358 | 451,500 | |
| 104,213 | 105,503 | 106,793 | 108,083 | 109,373 | 110,663 | 111,953 | 113,243 | 114,533 | 114,533 | 452,000 | |
| 104,388 | 105,678 | 106,968 | 108,258 | 109,548 | 110,838 | 112,128 | 113,418 | 114,708 | 114,708 | 452,500 | |
| 104,563 | 105,853 | 107,143 | 108,433 | 109,723 | 111,013 | 112,303 | 113,593 | 114,883 | 114,883 | 453,000 | |
| 104,738 | 106,028 | 107,318 | 108,608 | 109,898 | 111,188 | 112,478 | 113,768 | 115,058 | 115,058 | 453,500 | |
| 104,913 | 106,203 | 107,493 | 108,783 | 110,073 | 111,363 | 112,653 | 113,943 | 115,233 | 115,233 | 454,000 | |
| 105,088 | 106,378 | 107,668 | 108,958 | 110,248 | 111,538 | 112,828 | 114,118 | 115,408 | 115,408 | 454,500 | |
| 105,263 | 106,553 | 107,843 | 109,133 | 110,423 | 111,713 | 113,003 | 114,293 | 115,583 | 115,583 | 455,000 | |
| 105,438 | 106,728 | 108,018 | 109,308 | 110,598 | 111,888 | 113,178 | 114,468 | 115,758 | 115,758 | 455,500 | |
| 105,613 | 106,903 | 108,193 | 109,483 | 110,773 | 112,063 | 113,353 | 114,643 | 115,933 | 115,933 | 456,000 | |
| 105,788 | 107,078 | 108,368 | 109,658 | 110,948 | 112,238 | 113,528 | 114,818 | 116,108 | 116,108 | 456,500 | |
| 105,963 | 107,253 | 108,543 | 109,833 | 111,123 | 112,413 | 113,703 | 114,993 | 116,283 | 116,283 | 457,000 | |
| 106,138 | 107,428 | 108,718 | 110,008 | 111,298 | 112,588 | 113,878 | 115,168 | 116,458 | 116,458 | 457,500 | |
| 106,313 | 107,603 | 108,893 | 110,183 | 111,473 | 112,663 | 114,053 | 115,343 | 116,633 | 116,633 | 458,000 | |
| 106,488 | 107,778 | 109,068 | 110,358 | 111,648 | 112,838 | 114,228 | 115,518 | 116,808 | 116,808 | 458,500 | |
| 106,663 | 107,953 | 109,243 | 110,533 | 111,823 | 113,013 | 114,403 | 115,693 | 116,983 | 116,983 | 459,000 | |
| 106,838 | 108,128 | 109,418 | 110,708 | 111,998 | 113,288 | 114,578 | 115,868 | 117,158 | 117,158 | 459,500 | |

מכל ש"ח העודף על המאה, ינוכרו 35 אגורות.

