

【法人化のボーダーライン試算】

法人化することにより①の所得を②と③に分配(①=②+③)

※前提条件

・青色申告に該当

・所得控除は基礎控除+社保控除のみ

・社保控除は国民健康保険(八王子市 介護分含む 扶養なし)、H26国民年金の合計額(概算)

<個人事業>

所得①	1,200,000	2,000,000	2,500,000	3,000,000	4,000,000	4,000,000	4,000,000	5,000,000	5,000,000	6,000,000	6,000,000	8,000,000
青色控除	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000
社保控除	0	337,000	377,000	417,000	497,000	497,000	497,000	577,000	577,000	657,000	657,000	817,000
基礎控除	380,000	380,000	380,000	380,000	380,000	380,000	380,000	380,000	380,000	380,000	380,000	380,000
差引所得		633,000	1,093,000	1,553,000	2,473,000	2,473,000	2,473,000	3,393,000	3,393,000	4,313,000	4,313,000	6,153,000
所得税	0	32,300	55,700	79,200	152,900	152,900	152,900	256,300	256,300	444,200	444,200	819,900
住民税	0	0	114,300	160,300	252,300	252,300	252,300	344,300	344,300	436,300	436,300	620,300
事業税					22,500	22,500	22,500	72,500	72,500	122,500	122,500	222,500
税金計	0	32,300	170,000	239,500	405,200	405,200	405,200	600,600	600,600	880,500	880,500	1,440,200

概算(均等割省略)

<法人+個人事業>

給与②	1,100,000	1,900,000	2,200,000	2,800,000	2,000,000	3,600,000	3,800,000	3,000,000	4,000,000	4,000,000	5,000,000	6,000,000
所得控除後	450,000	1,150,000	1,360,000	1,780,000	1,220,000	2,340,000	2,340,000	1,920,000	2,660,000	2,660,000	3,300,000	4,260,000
社保控除	0	321,000	337,800	371,400	326,600	416,200	416,200	382,600	441,800	441,800	493,000	569,800
基礎控除	380,000	380,000	380,000	380,000	380,000	380,000	380,000	380,000	380,000	380,000	380,000	380,000
差引所得	0	449,000	642,200	1,028,600	513,400	1,543,800	1,543,800	1,157,400	1,838,200	1,838,200	2,427,000	3,310,200
法人利益③	100,000	100,000	300,000	200,000	2,000,000	400,000	200,000	2,000,000	1,000,000	2,000,000	1,000,000	2,000,000
所得税	0	22,900	32,700	52,500	26,200	78,800	77,190	59,000	93,800	93,800	148,200	239,400
住民税	0	0	69,220	107,860	0	159,380	159,380	120,740	188,820	188,820	247,700	336,020
法人税	93,982	93,982	141,946	117,964	549,640	165,928	117,964	549,640	309,820	549,640	309,820	549,640
税金計	93,982	116,882	243,866	278,324	575,840	404,108	354,534	729,380	592,440	832,260	705,720	1,125,060
差額 (プラスだと法人化有利)	-93,982	-84,582	-73,866	-38,824	-170,640	1,092	50,666	-128,780	8,160	48,240	174,780	315,140

概算(均等割省略)