Division Definition Tax Support Review Institutional Technology and Cost Review Technology Classification Research and Development Expenses for New Growth and Source Technology R&D expenses for technologies stipulated in the Special Decree [Schedule 7] ⦁ Tax credit of up to 40% of R&D expenses for new growth and original technologies incurred in the current period National Tax Service Korea Industrial Technology National Strategic Technology Promotion Agency R&D expenses R&D expenses for technologies stipulated [ the Special Decree [2 of Schedule 7] ⦁ Tax credit of up to 50 % of national strategic technology R&D expenditure for the current period General Research and Human Resource Development Expenses Research and human resource development expenses that do not fall under the above R&D expenses ⦁ (1) Research on current expenditure・Up to 25% of human resource development expenses ⦁(2) Up to 50% of research and workforce development expenses increased compared to the previous year → (1) and (2) -

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**원문 언어**

구분 정의 세정지원 검토 기관 기술･비용 검토 기술분류 신성장･원천기술 연구개발비 조특령[별표7]에서 규정한 기술에 대한 연구개발비 ⦁당기에 지출한 신성장･원천 기술 연구개발비의 최대40% 세액공제 국세청 한국산업 기술 국가전략기술 진흥원 연구개발비 조특령[별표7의2]에서 규정한 기술에 대한 연구개발비 ⦁당기에 지출한 국가전략기술 연구개발비의 최대50% 세액 공제 일반 연구･인력 개발비 위 연구개발비에 해당하지 않는 연구･인력개발비 ⦁①당기 지출 연구