detailgeneral corporationsmall businessvideo contentTax deduction for production costs (Article 25-6 of the Special Provisioning Act)- Investment amount3% (large companies), 7% (mid-sized companies)- Domestically and internationallyVideo content generated10% of production cost\* Deduction period: Day of broadcast or movie screeningBusiness year it belongs toTo companies that hire women with career breaksTax credit for (Article 29-3 of the Special Taxation Act)- Mid-sized companies 15% - After re-employment Labor costs paid for 2 years × 30%parental leaveTax credit for labor costs for returning workers (Article 29-3 of the Special Act) nineminutemidsize businessmajor companyMetropolitan areaprovinceMetropolitan areaprovincealwaysEmployee 450450 -Young full-time workers, disabled workersetc.800 900400 500- midsize business15%nineminutesmall business Metropolitan areaprovincefull-time worker700770Young full-time workers, disabled workersetc.1,1001,300- Workers (including men) take childcare leave for more than 6 months30% tax deduction on labor costs when returning to work\* Applies only once per child,Number of full-time workersApplies when there is no decreaseEarned incomeTax credit for companies that increased the tax (Article 29-4 of the Special Taxation Act)- Exceeds the average of the previous three years Wage increase ×5% (10% for mid-sized companies) - Average of the previous three years overWage increase × 20%- Full-timeTotal wage increase of converted workers compared to the previous year × 5%(10% for mid-sized companies)- Full-timeTotal wage increase of converted workers compared to the previous year × 20%For companies that increase employmentTax credit for (Article 29-7 of the Special Taxation Act)- The amount below per person for the increase in full-time workers

\*Large companies if the number of full-time workers has not decreasedApplicable for 2 years, 3 years for medium-sized companies- The amount below per person for the increase in full-time workers\* Applies for 3 years if the number of full-time workers does not decrease

Full-timeto worker transitiontax deduction according to(Article 30-2 of the Old Special Act) - Mid-sized companies on June 30, 2021. If the current non-regular workers are converted to regular workers by December 31, 2022, 7 million won per person. - 2021.6.30. Converting current non-regular workers to regular workers by December 31, 2022 10 million won per persondeductionEmployment-maintaining small and medium-sized businessesgadflySpecial taxation provisions (Article 30-3 of the Special Taxation Act)- Medium-sized companies in crisis areas are the same as small and medium-sized businesses.- Tax deduction: Total annual wage reduction × 10%+Wage compensation amount due to hourly wage increase × 15%Social insurance premiums for increased employment in small and medium-sized businessesTax credit (Article 30-4 of the Special Tax Act) Not applicable - Young people (15 to 29 years old),100% of social insurance premiums for the net increase in the number of career-interrupted women full-time workers- Youth and others50% of social insurance premiums for the net increase in full-time workers (75% for new growth service industries)