Review Fit or not Target Requirements small businessOr is it a mid-sized company? Yes No

Deductible ① career break woman UnderWomen who meet the requirements ① After working for the relevant company or a company in the same industry as the relevant company for more than one year (limited to cases where it is confirmed that earned income tax was withheld), retirement due to marriage, pregnancy, childbirth, childcare and children's education ② retired From day one 3 years\* more 15 years less than periodlapse \* Hired after January 1, 2022 From the caseMore than 2 years after retirement ③Must not be the largest shareholder, largest investor, or person in a special relationship with the company yes No deductible ② Person returning from parental leave. Underwho meets the requirements ① corresponding In business 1 year more Work (earned income tax) tax withheld Limited to cases where facts are confirmed) ② In cases where childcare leave is taken in accordance with Article 19, Paragraph 1 of the Act on Equal Employment Opportunity and Work-Family Balance Support, the period of childcare leave is more than 6 consecutive months. ③ Must not be the largest shareholder, largest investor, or person in a special relationship with the company yes No Deductible labor costs workingExpenses paid in return, excluding the amounts below ① ｢Income Tax Act｣ In Article 22 according to In retirement income applicableamount ② ｢Income Tax Act｣ Article 29 and ｢Corporate Tax Act｣ In Article 33 according toRetirement benefit allowance ③ Contributions paid to the retirement pension account pursuant to Article 40-2, Paragraph 2 of the Enforcement Decree of the Income Tax Actand 「Corporate tax law “Enforcement Decree” In Article 44-2 (2) according to retirement pension Such aslevy yes No deduction rate Among the labor costs paid to the following categories, an amount equivalent to a percentage determined according to the company size is deducted from corporate tax. nineminute small business midsize business Career-interrupted woman 30% 15% parental leavereturner yes No