Review Fit or not Subject To domestic corporationsApplicable or not yes No Industry Requirements Consumer service industryWhether you are engaged in an industry excluded from Consumable service industry (Restriction of Special Taxation Act)Enforcement Decree §29③) hotel industryand inn business (excluding tourist lodging business under the Tourism Promotion Act), bar business (excluding foreigner-only entertainment restaurants and tourist entertainment restaurant business under the Tourism Promotion Act) ① Full-time worker\*number number of people ② eve tax year full-time workernumber number of people

③ proof Persimmon (①-②) number of people yes No Employment Requirements full-time workerHas the number increased? Number of full-time workers = ApplicableAlways as of the end of each month during the period number of workers sum / corresponding of period monthnumber \* Full-time workers are workers who have entered into an employment contract in accordance with the Labor Standards Act and the Restriction of Special Taxation Act. Enforcement Decree§23⑩Excluding those who fall under each item ①Workers whose employment contract period is less than 1 year ②Part-time workers under Article 2, Paragraph 1, Item 8 of the Labor Standards Act ③ corporate tax law Enforcement Decree Article 42 Paragraph 1 each favor any in one applicableExecutives ④The company's largest shareholder or largest investor and his/her spouse ⑤ Direct descendants (including spouses) of persons falling under subparagraph 4 and Article 1-2 of the Enforcement Decree of the Framework Act on National TaxesA person who has a relative relationship under paragraph (1) ⑥ A person for whom the fact that earned income tax has been withheld by the Earned Income Tax Withholding Department pursuant to Article 196 of the Enforcement Decree of the Income Tax Act has not been confirmed, and the fact that any of the following amounts have been paid has not been confirmed. a) Contributions and contributions under Article 3, Paragraph 1, Items 11 and 12 of the National Pension Act b) Insurance premiums for employed subscribers under Article 69 of the National Health Insurance Act yes No

deductible amount OverIf the requirements were met, was the following amount deducted per person for increased employment? (Ten thousand won) division small business midsize business major company Metropolitan area province Metropolitan area province Metropolitan area province that exceptfull-time worker 700 770 450 450 Young full-time workers,Disabled, over 60 years oldworkers, etc. 1,100 1,300 800 900 400 500 ● Young full-time workerWorkers are those aged between 15 and 29, excluding fixed-term/part-time workers, dispatched workers, and teenagers working at businesses harmful to youth. ● Disabled workers include people with disabilities and persons of national merit who are subject to the Welfare of Persons with Disabilities Act.Award interest under the Act on Honorable Treatment and Support yes No