Review Fit or not Exclusions Article 72 (1) of the Restriction of Special Taxation Act subject to To a cooperative corporation Does it apply?Whether yes No minimumtariff small business and small businessGrace (4 years) 7% yes No small business1 to 3 years after the grace period 8% small business4th year after grace period 9% general company tax base10 billion wonbelow 10% 10 billion won over ~ 100 billion wonbelow 12% 100 billion wonover 17% Applicable to Minimum tax applied the next Tax credit/exemption gadfly Does it apply? Whether (Article 132① of the Restriction of Special Taxation Act) ① income deduction, Not included in gross income and tax exemptionetc. Yes No Regarding relocation of factories outside of metropolitan areas Special provisions for corporate taxation, Headquarters outside the metropolitan area, factory relocating To the company About capital gains beforeetc. ② Tax deduction Tax credits for research and human resource development expenses (excluding small and medium-sized enterprises), integrated investment tax credits, tax credits for video content production costs, employment increase tax credits, and social insurance premiums for small and medium-sized enterprises.Tax deduction, tax deduction for electronic reporting, etc. ③ exemption andreduction Tax reduction for start-up small and medium-sized businesses, special tax reduction for small and medium-sized businesses, outside the metropolitan areaTax reductions, etc. for companies relocating factories (excluding cases relocating outside the metropolitan area), corporate tax exemptions for agricultural corporations (revenues from crop cultivation business)other than income Income only corresponding), crisis area For start-up companies About corporate tax reductionetc. Regional special zone exemption (50%(applicable only to the period of exemption), etc. Applicable exceptions Among the reductions for regional special zones\*, such as companies residing in the Jeju High-Tech Science and Technology Complex, does this fall within the period in which the 100% reduction is applied? \*Corporate city development zone, Asian cultural city investment promotion zone, financial center, cutting-edge medical care Complex, etc. Yes No livelihood type and youth Exemption for start-up small and medium-sized businesses middle 100% discount or Start-up small and medium-sized business reductionmiddle Increasing employmentaccording toIs it eligible for additional reduction? Yes No priority minimum tax Target enumerated Deductions/Exemptions etc. (Applicable to ① ~ ③) Are you eligible for priority application of minimum tax? Yes No