tax base2010. 1. 1.∼2011.12. 31.Fiscal year starting during the period2012. 1. 1.∼2017.12. 31.Fiscal year starting during the period 2018. 1. 1.afterFiscal year startingJanuary 1, 2023afterFiscal year starting300 billion wonover22%22% 25%24%20 billion wonover22%21%200 million to 20 billion wonbelow20%20%19%200 million wonbelow10%10%10%9%\* Partnership corporations, etc. under Article 72 of the Special Act shall be established on December 31, 2025.9% applied until the previous fiscal year ending (but,After January 1, 2015From the starting fiscal year, 12% will be applied to the amount exceeding 2 billion won)