division tax base200920102011~2012In 2013year 2014aftersmall businessIncludes 4 years grace period8% 7%7%7%7%general company grace periodAfter 1 to 3 years- -8%8%8%

grace period4 to 5 years later- -9%9%9%10 billion wonbelow11% 10%10%10%10%100 billion wonbelow11%11%12%12%100 billion wonover14%14%14%16%17%\* Minimum tax applies to corporate tax reductions, etc. for social enterprises (Article §2(1) of the Social Enterprise Promotion Act) and standard workplaces for the disabled.Excluded (after January 1, 2014) Applicable from the starting fiscal year, Article 132①･② of the Special Taxation Act)\* Regional special district (Article 12-2 of the Special Act)and 121-8, 9, 17, 20~22), the minimum tax is excluded during the 100% reduction period, and the minimum tax is applied during the 50% reduction period (applied from the fiscal year starting on or after January 1, 2020)