■ (Requirements) ① and ② all met ① Cash payment ratio will not decrease ② The bill payment amount will not Increase ■ (deduction rate) Payment due Date deduction rate Payment within 15 days 0.5% 16~30 daysPayments 0.3% 31~60 daysPayments 0.5% Payment due date deduction rate Payment within 15 days 0.2% 16~60 daysPayment 0.1% (RequirementsSimplified) Bill payment ratio compared to the previous yearwill not increase (Deduction rate) Deduction rateUpward and Section Segmentation Payment due date deduction rate Payment within 15 days 0.5% 16~30 daysPayments 0.3% 31~60 daysPayments 0.15% \*Applies to tax years starting after January 1, 2022