Division Related regulations Deduction details Tax credits for technological innovation-type mergers Article 12-3 of the Special Provisional Act ∙ 10% of the technology value among the transfer price paid to the merged corporation Tax deduction for acquisition of technologically innovative stocks Article 12-4 of the Special Provisional Act ∙ 10% of the technology value of the purchase price of stocks, etc. Performance sharing system Management performance bonus tax credit for small and medium-sized businesses Article 19 of the Special Provisions Act ∙ Performance sharing: 15% of the management performance bonus paid to employees by small and medium-sized enterprises Integrated investment tax credit Article 24 of the Special Provisions Act ∙ (Eligible for deduction) ① Tangible assets for business (however, land, buildings, vehicles,(excluding fixtures, etc.), ②some tangible assets (excluding ①) and intangible assets∙ (Deduction method) Basic deduction (1/3/10%) + additional deduction (for the previous 3 years)excess of average investment × 3%)∙(Strengthening support for new industries) Investments related to new growth and source technologies 2% point preferential basic deduction ∙ (National strategic technology support) Compared to basic deduction for new growth and source technology + 3~4%p increase, 1%p preferential additional deduction Tax deduction for video content production costs Article 25-6 of the Special Provisional Act ∙Video content production amount × 3% (mid-sized companies 7%, small and medium-sized companies 10%) \* Deduction period: Fiscal year in which the date of broadcasting or movie screening falls Tax credits for companies that employ women with career breaks Article 29-3 of the Special Provisional Act ∙ Labor costs paid by small and medium-sized companies for two years after employment × 30% (mid-sized companies 15%) \* 2015.1.1. Applicable to those hired afterward Labor cost tax credit for those returning from parental leave Article 29-3 of the Special Provisional Act ∙ Employees of small and medium-sized companies who return to work after taking parental leave for more than 6 months Labor costs paid to employees (including men) × 30% (15% for mid-career workers) Tax credits for companies that increase earned income Article 29-4 of the Special Provisional Act ∙ Wage increase in excess of the average wage growth rate for the previous three years × 5% (Mid-sized companies 10%, small and medium-sized companies 20%) ∙ Total of the increase in wages of workers converted to regular workers in the relevant tax year compared to the previous year × 5% (10% for medium-sized companies, 20% for small and medium-sized companies) \* Applicable only if the number of full-time workers in the relevant tax year is greater than or equal to the previous tax year Tax credits for companies that increase employment Article 29-7 of the Special Provisional Act ∙ The amount below per person for the increase in full-time workers Division Small business Midsize business Major company Metropolitan area Province Metropolitan area Province Metropolitan area Province Other full-time workers 700 770 450 450 - - Young full-time workers, disabled workers, etc. 1,100 1,300 800 900 400 500 \* If the number of full-time employees does not decrease, it will be applied for 2 years for large companies and 3 years for small and medium-sized companies