Division Related regulations Deduction details Tax credit for conversion to regular worker Article 30-2 of the Special Provisional Act ∙ When small and medium-sized companies convert irregular workers to regular workers as of June 30, 2021, 10 million won per person (7 million won for mid-sized companies) Special taxation for small and medium-sized businesses maintaining employment, etc Article 30-3 of the Special Provisional Act ∙ Total annual wage reduction × 10% + wage compensation amount due to hourly wage increase × 15% Social insurance premium tax credit for increased employment in small and medium-sized businesses Article 30-4 of the Special Provisional Act ∙ Young people (15 to 29 years old) among the increased social insurance premium burden on employers for the increased number of employees in small and medium-sized enterprises where employment has increased compared to the previous year 100% of social insurance premiums for the net increase in the number of full-time workers with career interruptions, 50% of social insurance premiums for the net increase in the number of full-time workers other than young people (75% for new growth service industries)\* If employment is reduced, deduction is excluded and tax deduction is paid for the remaining period. Electronic filing tax credit Article 104-8 of the Special Provisional Act ∙ Direct reporting: 20,000 won (limit of tax amount to be paid)∙ Tax agent agency: If the tax agent reports corporate tax on behalf of the taxable year immediately preceding the taxable year in which the income/corporate tax reporting month falls, KRW 20,000 per taxpayer (limited to KRW 3 million, including tax deductions for proxy filing of value-added tax) ･ For accounting firms, the limit is 7.5 million won) Tax deduction for operating expenses of a company's sports department Article 104-22 of the Special Provisional Act ∙ 10% tax credit for operating expenses of sports departments for vulnerable sports for 3 years after establishment∙ 20% tax credit for operating expenses of the disabled sports department for 5 years after establishment ∙10% tax credit for operating expenses for 3 years for companies founded by the e-Sports Department Tax credit for e-commerce of petroleum products Article 104-25 of the Special Provisional Act ∙ Tax credit of 0.2% of supply price for consumers only \* Up to 10% of corporate tax for the relevant fiscal year Tax Deductions for Excellent Shipper-Certified Companies Article 104-30 of the Special Provisional Act ∙ Transportation costs incurred by external port regular cargo transport operators × 1% + increase compared to the previous year × 3% \* Limit of 10% of corporate tax for the relevant fiscal year Tax credit for increase in income of gold and scrap businesses Article 122-4 of the Special Provisional Act ∙ If there are profits and deductibles paid by the purchaser, select one of the following ratios and multiply it by the calculated tax amount to deduct the calculated amount.\* Ratio equivalent to 50% of the previous year's excess amount or 5% of the combined amount of profits and deductibles paid by the purchaser Tax deduction for the cost of verifying faithful reporting Article 126-6 of the Special Provisional Act ∙ Confirmation fee for faithful reporting × 60% (limit of 1.5 million won) ☞ In cases where the same investment amount overlaps, optional application is applied (see Article 127 of the Special Investment Act).