[1] Tax amount after various reductions ⦁Income deduction amount･Amount included in deductible･Amount not included in gross income･ tax-exempt amount,tax deduction amount,Corporate tax exemption and reduction Tax amount after application Medium to large amount [2] Tax base before various reductions × minimum tax rate ⦁Income deduction amount･ Amount included in deductible･Amount not included in gross income･ tax-exempt amount,tax deduction amount,Corporate tax exemption and reduction Former tax base × Minimum tax rate [3] The amount after calculating the minimum tax Additional amount to be paid ⦁additional tax ⦁Interest equivalent amount added ⦁Additional tax amount of reduced tax amount - [4] Amount deducted after calculating minimum tax ⦁Foreign tax paid ⦁Disaster loss tax amount ⦁Tax credits, tax exemptions and reduction s not subject to other minimum taxes \* Minimum tax Division Tax base ’11∼’12years’ ’13years ’After 14 years Small business Includes 4 years grace period 7% 7% 7% General company 1 to 3 years after the grace period 8% 8% 8% 4th to 5th year after grace period 9% 9% 9% Less than 10 billion 10% 10% 10% 100 billion won or less 11% 12% 12% Exceeds 100 billion 14% 16% 17%