(Behind page) How to write 1. ① In the Total salary amount paid to executives or employees eligible for retirement benefits, enter the lowest amount among the 9 salary amounts paid to executives or employees eligible for retirement benefits. 2. ⑤ The retirement benefit allowance column calculated before the establishment of the retirement pension of a defined contribution retirement pensioner contains the retirement benefits calculated before the establishment of the defined contribution retirement pension, etc., calculated in accordance with Article 31 (2) of the Enforcement Rules of the Corporate Tax Act. Write down the allowance.3. In the ⑦ Accumulated amount of denial of basic provision column, ④ if the basic balance of provision in the ledger includes a denial amount for tax purposes, the denial amount (excluding the denial amount related to the retirement benefit reserve accounted before the establishment of the settlor for defined contribution retirement pension, etc.) Write down). 4. In the ⑨ deduction column, the basic balance of the provision in the ledger in column ④ is added to the retirement benefit provision for defined contribution pensioners in column ⑤, It shall be the balance obtained by subtracting the mid-term provision reversal in column ⑥, ⑦ accumulated basic provision denial (excluding mid-term reversal), and the mid-term severance pay amount in column ⑧. If the balance is a negative number (-), enter '0', ( ), write down the balance. 5. ⑩ In the set amount column compared to the estimated amount, ⑳ Enter the larger amount between the estimated severance benefit amount upon retirement for all executives or employees as of the end of the period and the estimated amount pursuant to the 「Employee Retirement Benefit Security Act」 in the ㉒ Tax Act estimated amount column, then enter the amount multiplied by the set rate below. Fiscal year start date During 2010 During 2011 During 2012 During 2013 During 2014 During 2015 During 2016 Setting rate 30% 25% 20% 15% 10% 5% 0% (abolition) 6. ⑪ The severance pay conversion amount is the amount paid to the National Pension Service in accordance with the National Pension Act as of the end date of the relevant fiscal year and recorded as an asset on the statement of financial position. 7. The amount exceeding the limit in ⑯ is not included in deductible expenses, and the amount below the ⑨ deduction amount column (△) is included in deductible expenses. 8. ⑰ The total salary amount column shall be entered by account, excluding amounts not included as deductibles pursuant to Article 43 of the Enforcement Decree of the Corporate Tax Act and those who have established a defined contribution retirement pension system pursuant to the 「Employee Retirement Benefit Guarantee Act」. ⑱ Eligibility for retirement benefit payment Enter the salary amount for executives or employees other than ⑲ and the salary amount for executives or employees eligible for severance pay. 9. ⑳ The estimated amount of retirement benefits at the time of retirement for all executives or employees as of the end of the period excludes those who have established a defined contribution retirement pension system under the Employee Retirement Benefit Security Act, and is not included in deductible expenses pursuant to Article 44 of the Enforcement Decree of the Corporate Tax Act. It is written excluding the amount. 10. ㉑ The estimated amount column according to the 「Employee Retirement Benefit Guarantee Act」 is in Article 16 (1) 1 of the 「Employee Retirement Benefit Guarantee Act」 This is the amount calculated according to the current value of the expected amount of contribution income for the future service period from the present value of the expected cost of benefits for the subscription period until the subscriber's expected retirement, calculated as of the end of each fiscal year. Enter the subtracted amount, excluding those who have established a defined contribution retirement pension system, and excluding the amount not included in deductible expenses in accordance with Article 44 of the Enforcement Decree of the Corporate Tax Act. However, for workers who do not subscribe to the defined benefit retirement pension system, the amount is calculated based on the lump-sum retirement standard.