division detail subject to taxation income Income for the fiscal year Additional items national taxes, etc. interest on refund income dividend Amount not included in gross income Donation carried forward and deductible amount included Depreciation of investment assets ( only investment-inclusive method applied) subtotal Deducted items Corporate tax amount, etc. Profit reserve under commercial law Accumulated amount Mandatory reserve under the law Deduction for loss carried forward the merged corporation ( divided corporation ), constructive dividend income of the corporation that is the shareholder Amount exceeding donation deductible limit Amount distributed by securitization companies, etc. R&D reserves included in profits Dividend income from overseas subsidiaries Public funds repayment amount subtotal Corporate income (calculated as KRW 300 billion if exceeding KRW 300 billion) subject to taxation Income [ corporate income x70% ( including investment ) or 15% ( excluding investment )] (-) Investment amount tangible assets Machines and devices, etc. Business building construction costs New investments in venture companies intangible assets subtotal (-) wage increase |Amount full-time worker Wage increase amount calculation ① Number of full-time workers in the relevant fiscal year ② Number of full-time workers in the previous fiscal year ③ Full-time workers in the relevant fiscal year wage payment amount ④ Full-time worker in the previous fiscal year wage payment amount ⑤ Average amount of wages paid to new full-time workers in the relevant fiscal year ⑥ wage increase Calculated amount [If (①-②) 0: {(③-④)-(①-②)×⑤] × 1.5+(①-②) × ⑤×2] Young full-time worker Wage increase amount calculation ⑦ Number of young full-time workers in the relevant fiscal year ⑧ Number of young full-time workers in the previous fiscal year ⑨ Amount of wages paid to young regular workers in the relevant fiscal year ⑩ Amount of wages paid to young regular workers in the previous fiscal year ⑪ wage increase [ Only if (⑦-⑧) > 0 (⑨-⑩) ] ⑫ Wage increase amount for workers converted to regular workers ( excluding regular young workers) Subtotal (⑥＋⑪＋⑫) (-) win-win cooperation Spending amount ⓐ Win-win cooperation contribution, etc. ⓑ Company employee welfare fund and joint employee welfare fund contribution ⓒ Contributions to the Credit Guarantee Fund, etc. Win-win cooperation expenditure amount: (ⓐ+ⓑ+ⓒ)X3 unrefunded income ( If negative Excess reflux liquid ) Investment inclusion method Corporate income x70% - (investment + wage increase + coexistence) Investment exclusion method Corporate income x15% - ( wage increase + win-win)