Example of tax base and tax adjustment calculation for rural special tax Data ① Fiscal year: 2022.1.1.∼12.31. (General for-profit corporation) ② Net profit as per corporate settlement 450,000,000 ③ Amount included in gross income and excluded in deductible expenses 100,000,000 ⓐ Interest paid related to non-business-related provisional payments not included in deductible: 10,000,000 ⓑ Amount exceeding the reserve limit under the Special Taxation Act: 40,000,000 ⓒ Entertainment expenses exceeding the limit: 50,000,000 ④ Amount included in deductible expenses and excluded in gross income 50,000,000 ⑤ Income amount for each fiscal year: 500,000,000 ⑥ Tax base amount 500,000,000 ⑦ Calculated tax amount 80,000,000 ⑧ Tax deduction and exemption amount 14,000,000 ⓐ Tax credit for companies that increase employment: 11,000,000 ⓑ Deduction for social enterprises: 3,000,000 ☞ It is assumed that there is no non-taxable income or income deduction amount under the Special Taxation Act, and that no tax amount is included in gross income or carried forward and deducted due to the application of the minimum tax.