Residency	Resident 1. / Non-Resident 2
Country	Country Code
Nationality	Citizen 1 / Foreigner 9
Application of Flat tax rate	Yes 1 / No 2
Foreign company dispatched employee to korea	Yes 1 / No 2
Nationality	Nationality Code
Household	Householder 1, Member2
Year-end Tax Settlement	Under employment 1, Retired 2

Control No.

☐ **Receipt for Wage & Salary Income Tax Withholding**

☐ **Statement on Wage & Salary Income Payment**

(☐For Employee ☐For Employer ☐For issuer to summit to tax office)

Employer	① Company Name		② Representative Name	
	③ Tax Reg. No.		④ Resident(Alien) Reg. No.	
	③-1 Per-business unit taxable entrepreneur	Yes 1 / No 2	③-2 Minor place of business serial No.	
	⑤ Address			
Employee (Taxpayer)	⑥ Name		⑦ Resident(Alien) Reg. No.	
	⑧ Address			

I Details

Description	Current Job	Previous Job	Previous Job	⑯-1 Taxpayer Association	Total
⑨ Company Name					
⑩ Tax Reg. No.					
⑪ Length of Service Attributable	~	~	~	~	~
⑫ Period of Tax Exemption	~	~	~	~	~
⑬ Gross Payroll					
⑭ Gross Bonus					
⑮ Deemed Bonus					
⑮-1 Stock Option Execution Profit					
⑮-2 Employee Stock Ownership Assoc. Drawings					
⑮-3 Amount Exceeding the Limit of an Executive's Retirement Benefits					
⑮-4 Reward for inventions					
⑯ Total					

II Non-taxable Income

⑱ Overseas Allowances	M0X	
⑱-1 Night Shift Allowances	O0X	
⑱-2 Childbirth/Childcare Allowances	Q0X	
⑱-4 Subsidies for Research	H0X	
⑱-5 Non-taxable student loans	G01	
⑱-6		
~		
⑱-32		
⑲ Subsidies for Training	Y22	
⑳ Total(Non-taxable income)		
⑳-1 Total(Income subject to tax exemption)		

III Tax

Classification			⑱ Income Tax	⑲ Local income Tax	⑳ Special Tax for Rural Development
Final Tax Liability					
Prepaid Tax	⑬ Previous Job	Tax Reg. No.			
	⑭ Current Job				
⑮ Tax Amount for Special Case on Tax Payment					
⑯ Taxes Due (⑫-⑬-⑭-⑮)					

We acknowledge the withholding (or payment) of above taxes (or payroll income).

Year. Month. Day

Taxes withheld by   (Signature or seal)

To Head of O O District Tax Office

IV Items

Deduction

㉑ Gross Wage & Salary(⑯ or ⑯+⑳ in cases where a flat tax rate applies)	
㉒ Deduction for Wage & Salary Income	
㉓ Adjusted Wage & Salary Income	

Basic

㉔ Employee	
㉕ Spouse	
㉖ Dependents (No. of dependents:)	

Additional

㉗ The Aged (No. of the aged:)	
㉙ Women	
㉘ The Disabled (No. of the disabled:)	
㉚ Single-parent Family	

Pension Contribution

㉛ For National Pension Contribution	Eligible amount	
	Deduction amount	

㉜ Public Pension Contri-bution	㉮ Government employee's pension	Eligible amount	
		Deduction amount	
	㉯ Military pension	Eligible amount	
		Deduction amount	
	㉰ Private school personal pension	Eligible amount	
		Deduction amount	
	㉱ Special post office pension	Eligible amount	
		Deduction amount	

Special Deduction

㉝ Insurance	㉮ National health insurance (Included in Long-term care insurance for senior citizens)	Eligible amount	
		Deduction amount	
	㉯ Employment insurance	Eligible amount	
		Deduction amount	

㉞ Housing Fund	㉮ Principal, interest payment of home rental loans	If loans are Borrowed from financial institutions or private loan providers	
		If loans are borrowed from individuals	
	㉯ Interest payments of loans for long-term mortgage	Borrowed before 2011	Less than 15 Yrs	
			15 Yrs-29 Yrs	
			Over 30 Years	
		Borrowed after 2012 (15 years or more)	Fixed interest rate or Non-deferred repayment loan	
			Other loans	
		Borrowed after 2015	Over 15 Years — Fixed interest rate, Non-deferred repayment loan	
			Over 15 Years — Fixed interest rate or Non-deferred repayment loan	
			Over 15 Years — Other loans	
			10 Yrs-15 Yrs — Fixed interest rate or Non-deferred repayment loan	

㉟ Donation (Carried over)	
㊱ Sub-Total	

㊲ Income after Deduction	

Other Deduction

㊳ Personal Pension Plan Deduction	
㊴ Deductions for Contribution Made to Small-sized Company and Self-employed Mutual Aid Association	

㊵ Income deduction of House-purchasing Savings	㉮ Saving for subscription	
	㉯ Housing Total subscription saving	
	㉰ Worker's house-purchasing savings	

㊶ Investment Association	
㊷ Credit Card Usage	
㊸ Contributions of the employee stock ownership association	
㊹ S/M Enterprises Maintaining Employment	
㊺ Long-term collective investment securities savings	
㊻ Sub-Total	
㊼ Excess of Global Limit of Income Deduction	

㊽ Taxable Income (Tax Base)	
㊾ Calculated Income Tax	

Tax Exemption

㊿ 「Income Tax Act」	
⑤ 「Restriction of Special Taxation Act」 (excluding ⑤)	
⑤ Article 30 of the 「Restriction of Special Taxation Act」	
⑤ 「Tax Treaty」	
⑤ Sub-Total	

Tax Credit

⑤ Tax Credit for wage & salary income		

⑤ For Households with Children	Child for basic deduction ( )	
	New born/adopted child ( )	

Pension account

⑤ Scientific technician	Amount applicable for deduction	
	Tax Credit	
⑤ Guarantee of Workers' Retirement Benefits	Amount applicable for deduction	
	Tax Credit	
⑤ Pension savings	Amount applicable for deduction	
	Tax Credit	

Special Tax Credit

⑥ insurance	Indemnity	Amount applicable for deduction	
		Tax Credit	
	Indemnity for the Disabled	Amount applicable for deduction	
		Tax Credit	
⑥ Medical Expenses		Amount applicable for deduction	
		Tax Credit	
⑥ Educational Expenses		Amount applicable for deduction	
		Tax Credit	

⑥ Donation	㉮ Political Fund Donation	Under ₩100,000	Amount applicable for deduction	
			Tax Credit	
		Above ₩100,000	Amount applicable for deduction	
			Tax Credit	
	㉯ Legal Donation		Amount applicable for deduction	
			Tax Credit	
	㉰ Donations of the employee stock ownership association(donation made from Jan.1, 2015)		Amount applicable for deduction	
			Tax Credit	
	㉱ Designated donations (excl. religious organizations)		Amount applicable for deduction	
			Tax Credit	
	㉲ Designated donations (religious organizations)		Amount applicable for deduction	
			Tax Credit	

⑥ Sub-Total	
⑥ Standard Tax Credit	
⑥ Taxpayer Assn. Credit	
⑥ Home Mortgage Interests	
⑥ Foreign Tax Credit	

⑥ Monthly rent	Amount applicable for deduction	
	Tax Credit	

⑦ Sub-Total	
⑦ **Final Tax Liability**(㊾-⑤-⑦)	

⑦ Personal Deduction · Tax Credit List (As for Personal Deduction, put "○" in relevant items (If you or your dependents are disabled, please write down the relevant code), and as for each item under deduction · tax credit, write down the amount of money you actually spent.)

Personal Deduction					Special Deduction, Tax credit										
Relationship Code	Name	Basic	Aged	New born/ adopted	Description	Insurance Premium (Health Insurance Premium included)				Medical Expenses			Education Expenses		
Citizen / Foreigner	Resident (Alien) Reg. No.	Women	Single Parent	Disabled	Child		Health	Employment	Guaranteed	Guaranteed for Disabled person	General	Infertility	The disabled, those exempt from national health insurance calculation	General	Special education for the disabled
No. of people eligible for personal deduction (No. of multiple children:)					NTS Data										
					Other Data										
0		○			NTS Data										
	(Myself)				Other Data										
	–				NTS Data										
					Othe rData										
	–				NTS Data										
					Other Data										
	–				NTS Data										
					Other Data										

Special Deduction, Tax credit							
Description	Credit Cards etc. Usage Deduction						Donation
	Credit Card	Cash Receipt	Cash Receipt etc.	Purchase of books, performance tickets (only for those with total pay of 70 mil. won or less)	Amount spent in traditional markets	Amount spent in public transportation	
NTS Data							
Other Data							
NTS Data							
Other Data							
NTS Data							
Other Data							
NTS Data							
Other Data							

Instruction

This form is used when a tax association specified in the Article 149(1) of the Income Tax Act conduct the year-end tax settlement f earned income which falls into the category specified in the Article 127-1(4) of the Income Tax Act. Enter the company name and the regis number of which your actual working place for ⑨ Company Name ⑩ Tax Reg. No. If the business is not registered, enter the bu registration number of the tax association.

1. The State of residence and code for state of residence field is only required for non-residents. The abbreviated name of country or the state code should be entered according to the International Organization for Standardization (ISO) code designated by the ISO.

   (※ Checking the ISO country code : NTS website→Resources→Additional Info.→ ISO country code).

   ex) Republic of Korea : KR, United States: US

2. For the nationality, check "Foreigner 9" if the wage/salary income earner is a foreigner and write the nationality code specified by the ISO country code. If applicable for flat tax rate, select "Yes 1" with submission of an Application of the flat tax rate.

3. Where a withholding agent is subject to a per-business unit taxable entrepreneur under the Value-added Tax Act, select 'Yes 1' on ③-1 and fill in ③-2.

4. Withholding agents must submit payment records by March 10 of the following year (or, by the end of the month which is two months after the suspension/closing of business) which includes the day of issuance.

5. Ⅰ.In the box, Details of Income by Company, enter the income amount not including non-taxable income. Ⅱ. The non-taxable income should be entered separately in the box by code. If there are too many non-taxable items, enter the total amount only in the box ⑳, Non-taxable Income, and ⑳-1, Total reduction from income.Ⅱ and then Use another paper for details of non-taxable income.

6. When conducting the year-end tax settlement for the wage and salary income and other earned income specified in the Article 127-1(4) of the Income Tax Act, Enter data on taxpayer association in the ⑯-1 Taxpayer association section, and enter wage and salary income which falls into the Article 127-1(4) of the Income Tax Act. Enter the taxpayer association credit specified in the Article 150 of the Income Tax Act in the ⑰ Taxpayer association credit section.

   If a wage and salary income earner moved from a branch having separate business registration number to another one, when the new branch conducts the year-end tax settlement, he/she should enter the income incurred at the previous branch on the section of "Ⅰ. Details" of this form.

7. ㉑Gross Wage & Salary: Enter the amount of "⑯ Total". If the foreign worker wants application of a flat tax rate under the provision of RSTA§18-2②, he/she shall enter the sum of "⑯ Total" and non-taxable income amount. In this case, the regulation of non-taxation, deduction, exemption or tax credit related to the income tax are not applicable.

8. Fill in the global income special deduction (㉝~㉟) section and other income deduction sections (㊳~㊻) with the deduction amount from the Report of Deduction · Tax Credit from Income/ Report of Deduction · Tax Credit from Wage & Salary Income [Tax Form 37]

9. Fill in the pension account (㊴~㊾) section and Special Tax Credit (⑥⓪~⑥⑤) section with the amount applicable for deduction and the tax credit amount from the Report of Deduction · Tax Credit from Income/ Report of Deduction · Tax Credit from Wage & Salary Income [Tax Form 37].

Instruction

10. ㊼ Amount Excees of Global Limit of Income Deduction should be filled only when the total amount of the following items exceeds 25 million won: �34 Housing Fund Deduction (㉮+㉯), �39 Deductions for Contribution Made to Small-sized Company and Self-employed Mutual Aid Association, ㊵ Income deduction of House-purchasing Savings (㉮+㉯+㉰), ㊶ Investment Association Income Deduction (Excluding 「Restriction of Special Taxation Act」 §16① 3,4), ㊷ Credit Card Usage Income Deduction, ㊸ Deductions for Contributions of the Employee Stock Ownership Association, ㊺ Long-term Collective Investment Securities.

11. ㊽ Taxable Income (Tax Base) can be calculated by deducting ㊲ Sub-Total from ㊻ Income after Deduction and adding ㊼ Amount Excess of Global Limit of Income Deduction to that.

12. ㊾ Tax Amount for Special Case on Tax Payment should be filled with the following calculation when an executive/employee of a venture company applies a special case on tax payment to a person liable for withholding on a stock option execution profit based on Restriction of Special Taxation Act §16-2①: (Final Tax Liability for the taxable period)－(income amount from a stock option execution profit among wage and salary income for the taxable period).

13. In case of dispatched foreign employees belonged to a dispatching foreign company, given that prepaid tax is an personal income tax of each dispatched foreign employee, fill in an actual withheld tax. Provided, if withholding tax is difficult to distinguish by employees, write down withholding tax(17% before Jun.30.2018, 19% after July.1.2018) in consideration of dispatching labor by multiplying the ratio of final tax liability by employees for total withholding tax amount

14. Enter numbers after removing digits below the decimal point, and In line ㊻, enter "0" when taxes due ㊻ are not exceed ₩1,000.

15. ㊼ Fill out "Personal Deduction·Tax Credit List" referring to the followings

    a. Relationship Code

Category	Relationship code	Category	Relationship code	Category	Relationship code
Income earner himself/herself (ITA §50 ① 1)	0	Income earner's linear ascendant (ITA §50 ① 3 가)	1	Spouse' linear ascendant (ITA §50 ① 3 가)	2
Spouse (ITA §50 ① 2)	3	Linear descendant(Child·Adopted) (ITA §50 ① 3 나)	4*	Linear descendant (Except code 4) (ITA §50 ① 3 나)	5*
Sibling (ITA §50 ③ 다)	6	Pension receiver(Except code1~6) (ITA §50 ① 3 라)	7	Fostered child (ITA §50 ① 3 마)	8

    * If the linear descendent and his/her spouse are both the disabled, the spouse is included.

    ※ Relationship code 4~6 includes the relationship with the income earner and his/her spouse respectively.

    b. Citizen/Foreigner : Citizen =1, Foreigner =9

    c. For dependents subject to deduction, mark O on the corresponding column.

    d. NTS data : Enter the amount applicable for deduction·tax credit when using data provided by the NTS Year-end Tax Settlement website (www.yesone.go.kr) as documentary evidence for income deduction·tax credit

    e. Other data : Documentary evidence other than that provided by the NTS. For example, put the Giro receipt amount of private institutions in the "Credit card, etc" section and the cost of vision corrective glasses in the medical expenses.

    f. Enter the actual amount of expenses for each deduction·tax credit section

16. If a wage and salary income earner deducts the monthly rent and the payment of principal and interest of home rental loans from his income tax base, when he submits a "Statement on Wage & Salary Income Payment" to the head of competent district tax office, a "Statement on Deduction & Tax Credit from Wage & Salary Income" should be attached.

17. If the wage & salary income earner received deduction of House-purchasing Savings, Long-term collective investment securities savings, tax credit of retirement pension, pension savings, donation, he/she should submit respective statement along with the Statement on Wage & Salary Income Payment to the competent tax office.

18. In cases under Article 112 (10) 5 of the Enforcement Decree of Income Tax Act, enter the applicable amount in column 15Yrs-29Yrs or over 30 Years in �34.

19. If you or your dependents are disabled, please write down the relevant code in the Personal Deduction·Tax Credit section of ㉛ Personal Deduction List.

Classification	Code
A disabled person specified in the "Act on Welfare of Persons with Disabilities"	1
A wounded and disabled person who does not have the ability to work specified in the "Act on the Honorable Treatment and Support of Persons, etc. of Distinguished Services to the State"	2
A severely-wounded patient who needs continued treatment	3

20. The amount spent in traditional markets and public transportation is calculated by adding the payments altogether made at traditional markets or public transportation by credit cards, cash receipts, debit cards and prepaid cards.

21. The amount of books and performance tickets purchased applies only to workers whose total pay is 70 mil. won or less. If such amount overlaps with the amount charged at traditional markets, deduction will apply as amount spent at traditional markets.

22. The amount of books and performance tickets purchased by a worker whose total pay is over 70 mil. won shall be included in the amount charged on credit card, cash receipt, debit card, etc. for income deduction.

		Residency	Resident 1./Non-Resident 2	
		Country	Country Code	
		Nationality	Citizen 1/Foreigner 9	
		Application of Flat tax rate	Yes 1 / No 2	
		Nationality	Nationality Code	

Control No. ☐ **Receipt for Wage & Salary Monthly Income Tax Withholding**
(☐ For Employee ☐ For Employer ☐ For issuer to summit to tax office)

Employer	① Company Name		② Representative Name	
	③ Tax Reg. No.		④ Resident(Alien) Reg. No.	
	⑤ Address			
Employee (Taxpayer)	⑥ Name		⑦ Resident(Alien) Reg. No.	
	⑧ Address			

I Details of Income by Company

Description		Korea	Abroad	Total
⑨ Company Name				
⑩ Tax Reg. No.				
⑪ Length of Service Attributable		~	~	~
⑫ Period of Tax Exemption		~	~	~
⑬ Gross Payroll				
⑭ Gross Bonus				
⑮ Deemed Bonus				
⑮-1 Stock Option Execution Profit				
⑮-2 Employee Stock Ownership Assoc. Drawings				
⑮-3 Amount Exceeding the Limit of an Executive's Retirement Benefits				
⑮-4				
⑯ Total				

II Non-taxable Income

Description		Korea	Abroad	Total
⑱ Overseas Allowances	M0X			
⑱-1 Night Shift Allowances	O0X			
⑱-2 Childbirth/Childcare Allowances	Q0X			
⑱-4 Subsidies for Research	H0X			
⑱-5				
⑱-6				
~				
⑱-32				
⑲ Subsidies for training	Y22			
⑳ Total(Non-taxable income)				
⑳-1 Total(Income subject to tax exemption)				

III Tax

			Balance of tax amount	
㉑ Gross Wage & Salary				
㉒			㉗ Income Tax	
㉓ Income tax calculated according to the Simplified Tax Withholding Table				
Tax credit	㉔ Tax paid abroad		㉘ Local Income Tax	
	㉕ Taxpayers Ass.[(㉓−㉔)×10/100]		㉙ Special Tax for Rural Development	
㉖ Tax Amount for Special Case on Tax Payment				

We acknowledge the paid tax amount above.

Taxpayers Association

Year. Month. Day
(Signature or seal)

To

Instruction

※ 1. This form is used when a tax association specified in the Article 149(1) of the Income Tax Act withholds the monthly income tax on the earned income which falls into the category specified in the Article 127-1(4) of the Income Tax Act.

2. In this case, enter the company name and the registration number of which your actual working place for ⑨ and ⑩.
If the business is not registered, enter the business registration number of the tax association.

210㎜×297㎜