

| Ref. no. | <input type="checkbox"/> Receipt for Wage & Salary Income Tax Withholding <input type="checkbox"/> Statement of Wage & Salary Income Payment (<input type="checkbox"/> For Employee <input type="checkbox"/> For Employer <input type="checkbox"/> For issuer to submit to tax office) | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="2">Residency</th> <th colspan="2">Resident 1 / Non-Resident 2</th> </tr> <tr> <td>State of Residency</td> <td></td> <td>Country Code</td> <td></td> </tr> <tr> <th colspan="2">Nationality</th> <th colspan="2">Citizen 1 / Foreigner 9</th> </tr> <tr> <td>Flat Tax Rate for Foreign Employee</td> <td colspan="3">Yes 1 / No 2</td> </tr> <tr> <td>Employee Dispatched from Foreign Company</td> <td colspan="3">Yes 1 / No 2</td> </tr> <tr> <th colspan="2">Religion-related worker</th> <th colspan="2">Yes 1 / No 2</th> </tr> <tr> <td>Nationality</td> <td></td> <td>Nationality Code</td> <td></td> </tr> <tr> <td>Household Head/Member</td> <td colspan="3">Head 1, Member 2</td> </tr> <tr> <td>Year-end Tax Settlement</td> <td colspan="3">Employed 1, Retired 2</td> </tr> </table> | Residency | | Resident 1 / Non-Resident 2 | | State of Residency | | Country Code | | Nationality | | Citizen 1 / Foreigner 9 | | Flat Tax Rate for Foreign Employee | Yes 1 / No 2 | | | Employee Dispatched from Foreign Company | Yes 1 / No 2 | | | Religion-related worker | | Yes 1 / No 2 | | Nationality | | Nationality Code | | Household Head/Member | Head 1, Member 2 | | | Year-end Tax Settlement | Employed 1, Retired 2 | | |
|---|--|--|----------------------|----------------------|--|-------|--------------------|--|--------------|--|-------------|--|-------------------------|--|------------------------------------|--------------|--|--|--|--------------|--|--|-------------------------|--|--------------|--|-------------|--|------------------|--|-----------------------|------------------|--|--|-------------------------|-----------------------|--|--|
| Residency | | Resident 1 / Non-Resident 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| State of Residency | | Country Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nationality | | Citizen 1 / Foreigner 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Flat Tax Rate for Foreign Employee | Yes 1 / No 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Employee Dispatched from Foreign Company | Yes 1 / No 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Religion-related worker | | Yes 1 / No 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nationality | | Nationality Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Household Head/Member | Head 1, Member 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Year-end Tax Settlement | Employed 1, Retired 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Withholding agent | ① Company name | | | | ② Representative (Name) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ③ Business reg. no. | | | | ④ Resident reg. no. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ③-1 Per-business unit taxable entrepreneur | Yes 1 / No 2 | | | ③-2 Secondary place of business (serial no.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑤ Address | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income earner | ⑥ Name | | | | ⑦ Resident (alien) reg. no. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑧ Address | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| I Statement of income by place of work | Classification | Principal (Current) | Secondary (Previous) | Secondary (Previous) | ⑩-1 Taxpayer association | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑨ Company name | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑩ Business reg. no. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑪ Length of service | ~ | ~ | ~ | ~ | ~ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑫ Tax reduction/exemption period | ~ | ~ | ~ | ~ | ~ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑬ Salary | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑭ Bonus | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑮ Constructive bonus | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑮-1 Profit from exercise of stock options | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑮-2 Employee stock ownership association withdrawals | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑮-3 Amount exceeding the ceiling of an executive's retirement income | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑮-4 Compensation for employee invention | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑯ Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| II Statement of non-taxable income & tax-exempt income | ⑰ Overseas work allowance | M0X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑰-1 Night shift allowance | O0X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑰-2 Childbirth/childcare allowance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑰-4 Research subsidy | H0X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑰-5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑰-6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ~ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑰-40 Non-taxable meal expenses | P01 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑱ Training subsidies | Y22 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑳ Sum of non-taxable income | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ⑳-1 Sum of tax-exempt income | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| III Statement of tax amount | Classification | | ㉞ Income tax | ㉟ Local income tax | ㊱ Special tax for rural development | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ㉞ Tax determined | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Prepaid tax | ㉟ Secondary (previous) workplace | Business reg. no. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | ㊱ Principal (current) workplace | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ㊱ Tax subject to special treatment in payment | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ㊱ Taxes due (㉞-㉟-㊱) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

I hereby certify that the above withholding amount (wage & salary income) was duly collected (paid).

Year, month and date: _____

Withholding (reporting) agent _____ (Signature or seal)

To the Head of O O District Tax Office

| | | | | | | | | |
|--|--|--|--|---|---|---|-------------------|-------------------|
| ① Gross salary (⑩, annual wage & salary income where a flat tax rate applies) | | | | ④ Global income tax base | | | | |
| ② Wage & salary income deduction | | | | ⑤ Tax calculated | | | | |
| ③ Wage & salary income amount | | | | ⑥ Under the Income Tax Act | | | | |
| Global income deduction | Basic deduction | ④ Employee | | Tax reduction/exemption | ⑦ Under the Restriction of Special Taxation Act(excluding ③) | | | |
| | | ⑤ Spouse | | | ⑧ Under Article 30 of the Restriction of Special Taxation Act | | | |
| | | ⑥ Dependent families (persons) | | | ⑨ Under tax treaties | | | |
| | ⑦ The elderly (persons) | | ⑩ Total | | | | | |
| | ⑧ The disabled (persons) | | ⑪ Wage & salary income | | | | | |
| | Additional deduction | ⑨ Woman | | ⑫ Child tax credit | | Basic deduction (persons) | | |
| | | ⑩ Single-parent family | | | | New born/adopted child (persons) | | |
| | | ⑪ National pension insurance premium | | Eligible amount | | | | |
| | Pension insurance premium deduction | | | Deductible amount | | | | |
| | | ⑫ Public pension insurance premium deduction | ⑫ Public officials' pension | | Eligible amount | | | |
| ⑬ Military pension | | | Deductible amount | | | | | |
| ⑭ Pension for private school teachers & staff | | | Eligible amount | | | | | |
| ⑮ Special post offices pension | | | Deductible amount | | | | | |
| ⑯ National health insurance (including long-term care insurance for senior citizens) | | Eligible amount | | | | | | |
| ⑰ Employment insurance | | Deductible amount | | | | | | |
| Special deduction | ⑱ Insurance premium | | | | | | | |
| | | ⑲ The amount of repaid principal and interest for housing rental loans | | Loans from financial institutions | | | | |
| | | | | Loans from individuals | | | | |
| | ⑲ Interest paid on long-term mortgage loans | Loans borrowed up to 2011 | | Less than 15 yrs | | | | |
| | | | | 15-29 yrs | | | | |
| | | | | 30 yrs or longer | | | | |
| | | Loans borrowed in or after 2012 (15 years or longer) | | Fixed interest rate or non-deferred repayment loan | | | | |
| | ⑳ Housing funds | | | Other loans | | | | |
| | | Loans borrowed in or after 2015 | | Over 15 yrs | Fixed interest rate & non-deferred repayment loan | | | |
| | | | | Over 15 yrs | Fixed interest rate or non-deferred repayment loan | | | |
| | | Over 15 yrs | Fixed interest rate or non-deferred repayment loan | | | | | |
| ㉑ Donations carried for | | | | | | | | |
| ㉒ Total | | | | | | | | |
| ㉓ Deducted income amount | | | | ㉔ Tax credit | | | | |
| Other deductions | ㉕ Personal pension savings | | | | ㉕ Pension account | | | |
| | ㉖ Deposits made in a mutual aid fund for small enterprises and small entrepreneurs | | | | ㉖ Retirement pension under the Korea Scientists and Engineers Association Act | | Eligible amount | |
| | ㉗ Income deduction for savings for housing purchase | ㉗ Deposits in savings account for housing purchase | | | | ㉗ Retirement pension under the Act on the Guarantee of Workers' Retirement Benefits | | Tax credit amount |
| | | ㉘ Deposits in collective savings account for housing subscription | | | | | | Eligible amount |
| | | ㉙ Deposits in savings account for workers' housing purchase | | | | | | Tax credit amount |
| | ㉚ Investment in investment funds, etc. | | | | ㉘ Pension savings | | Eligible amount | |
| | ㉛ Credit card expenses, etc. | | | | | | Tax credit amount | |
| | ㉜ Contributions to employee stock ownership association | | | | ㉙ -1 Deposits in a pension account when expired ISA | | Eligible amount | |
| | ㉝ SMEs maintaining their employment level | | | | | | Tax credit amount | |
| | ㉞ Long-term collective investment securities savings | | | | ㉚ -1 Deposits in a pension account when expired ISA | | Eligible amount | |
| ㉞ Long-term collective investment securities saving for youths | | | | | | Tax credit amount | | |
| ㉟ Sum of other income deductions | | | | ㉛ Life insurance | | Eligible amount | | |
| | | | | | | Tax credit amount | | |
| ㊱ Amount exceeding composite ceiling on income deduction | | | | ㉜ Medical expenses | | Eligible amount | | |
| | | | | | | Tax credit amount | | |
| | | | | ㉝ Educational expenses | | Eligible amount | | |
| | | | | | | Tax credit amount | | |
| | | | | ㉞ Political fund donation | | Eligible amount | | |
| | | | | | | Tax credit amount | | |
| | | | | ㉞ Home country donation | | Eligible amount | | |
| | | | | | | Tax credit amount | | |
| | | | | ㉞ Special donation | | Eligible amount | | |
| | | | | | | Tax credit amount | | |
| | | | | ㉞ Donations to employee stock ownership association | | Eligible amount | | |
| | | | | | | Tax credit amount | | |
| | | | | ㉞ General donation (excluding religious organizations) | | Eligible amount | | |
| | | | | | | Tax credit amount | | |
| | | | | ㉞ General donation (religious organizations) | | Eligible amount | | |
| | | | | | | Tax credit amount | | |
| | | | | ㉟ Total | | | | |
| | | | | ㊱ Standard tax credit | | | | |
| | | | | ㊱ Tax credit for payment of tax by taxpayer association | | | | |
| | | | | ㊱ Tax credit on mortgage interest | | | | |
| | | | | ㊱ Foreign tax credit | | | | |
| | | | | ㊱ Monthly rent | | Eligible amount | | |
| | | | | | | Tax credit amount | | |
| | | | | ㊱ Total | | | | |
| | | | | ㊱ Tax determined (㉓-㉓-㉓) | | | | |
| | | | | ㊱ Effective tax rate (㉓/㉓) × 100 | | | | |

Sample

IV Statement of settlement

㊦ Statement of income deduction & tax credit [In personal deduction items, mark the relevant item with "○" (if you or your dependants are disabled, write down the relevant code). In each income deduction and tax credit item, write down the amount you actually spent.]

| Personal deduction items | | | | | | Income deduction & tax credit items | | | | | | | | | | |
|--|----------|--|-----------------|--------------|--|-------------------------------------|-------------------|---------------------------------------|--------------------|-------------------------------------|------------------|---|-----------------------|---|-----------------------------|---------|
| Relationship code | Name | Basic deduction | | The elderly | New born /adopted | Classification | Insurance premium | | | | Medical expenses | | | | Education expenses | |
| | | Woman | Single Parent | Disabled | Child | | Health insurance | Employment insurance | Coverage insurance | Coverage insurance for the disabled | General | Premature babies, babies with birth defects | Infertility treatment | Age 65 or over* The disabled eligible for special calculation of health insurance premium | Indemnity insurance premium | General |
| No. of persons eligible for personal deduction (No. of children:) | | | | | | NTS data total | | | | | | | | | | |
| | | | | | | Other data total | | | | | | | | | | |
| 0 | (Myself) | | ○ | | | NTS data | | | | | | | | | | |
| | | | | | | Other data | | | | | | | | | | |
| | - | | | | | NTS data | | | | | | | | | | |
| | | | | | | Other data | | | | | | | | | | |
| | - | | | | | NTS data | | | | | | | | | | |
| | | | | | | Other data | | | | | | | | | | |
| Income deduction & tax credit items | | | | | | | | | | | | | | | | |
| Classification | | Deduction for credit card expenses, etc. | | | | | | | | | | Donations | | | | |
| | | Credit card | Debit card etc. | Cash receipt | Purchase of books, performance tickets (only for those with gross wage & salary of 70 million or less) | Amount spent in traditional tickets | | Amount spent on public transportation | | | | | | | | |
| | | | | | Jan-Mar | Apr-Dec | Jan-Mar | Apr-Dec | | | | | | | | |
| NTS data total | | | | | | | | | | | | | | | | |
| Other data total | | | | | | | | | | | | | | | | |
| NTS data | | | | | | | | | | | | | | | | |
| Other data | | | | | | | | | | | | | | | | |
| NTS data | | | | | | | | | | | | | | | | |
| Other data | | | | | | | | | | | | | | | | |

Sample

Instructions

This form is also used when a tax association under Article 149 Subparagraph 1 of the Income Tax Act files year-end tax settlement for wage & salary income prescribed in Article 127 (1) 4 of the Income Tax Act. In this case, enter the name and business registration number of the actual work place in ⑤ Company name and ⑩ Business reg. no. However, if the company does not have a business registration number, fill in the business registration number of the taxpayer association.

1. Write down 'State of Residency' and 'Country Code' only if the wage & salary income earner is a non-resident. Use the abbreviated name of the country and country code designated by the International Organization for Standardization (ISO).
(※ You can check the ISO country code on: NTS website→Resources→Additional Info.→ ISO country code).
e.g., Republic of Korea : KR, United States: US
2. If the wage & salary income earner is a foreigner, choose "Foreigner 9" in the Citizen/Foreigner box and write down the abbreviated ISO country name and country code in "Nationality" and "Nationality Code". If the wage & salary income earner submitted an application for flat tax rate application, choose "Yes 1" in "Flat Tax Rate for Foreign Employee". Also, where a wage & salary income earner is a religion-related worker, select "Yes 1" in the "Religion-related worker" box.
3. Where a withholding agent is a per-business unit taxable entrepreneur under the Value Added Tax Act, choose 'Yes 1' in ③-1 and fill in the serial number of the income earner's secondary place of business in ③-2.
4. A withholding agent must submit a statement of payment by March 10 of the year following the year to which the date of payment belongs (If a business has suspended or closed down, by the last day of two months after the month in which the date of suspension or closure of business belongs).
5. In "I. Statement of income by place of work", write down the amount excluding non-taxable income by each item. In "II. Statement of non-taxable income & tax-exempt income", write down the non-taxable income and tax-exempt income subject to statement of payment. (If there are too many items to write down, fill in ㉑ Sum of non-taxable income and ㉒ Sum of tax-exempt income in II. Statement of non-taxable income & tax-exempt income and write down II. Non-taxable income on a separate piece of paper.
6. When filing year-end tax settlement by adding the wage & salary income prescribed by Article 127 (1) 4 of the Income Tax Act and other wage & salary income, fill in the taxpayer association in "⑩~1 Taxpayer association" and wage & salary income under Article 127 (1) 4 of the Income Tax Act, and enter the amount of deductions for taxpayer association members pursuant to Article 155 of the Income Tax Act in "⑥7 Tax credit for payment of tax by taxpayer association". When an affiliated company, etc. settles year-end taxes due to merger or change of company type, enter the amount incurred from the merged corporation and the corporation before change of company type separately in the statement of income by place of work. Also, if an employee transferred from a branch within the same company with a different business registration number, write down the income incurred from the previous branch in the "Secondary (Previous)" box in "Statement of income by place of work".
7. ㉑ Gross salary: If a foreign worker chooses to apply a flat tax rate pursuant to Article 18-2 (2) of the Restriction of Special Taxation Act, enter the sum of "⑩ Total" and the non-taxable income amount. In this case, the regulations on non-taxation, deduction, reduction/exemption and tax credit related to income tax shall not apply.
8. In "Special deduction(③~⑤)" and "Other deduction(⑥~⑧)", fill in the amount of deduction on the Report of Wage & Salary Income Earner's Income Deduction & Tax Credit (attached form no. 37) to calculate the global income tax base and tax amount by applying income deduction in the order set in the form).
9. In "Pension account (⑤⑧~⑥0-1)" and "Special tax credit (⑥1~⑥6)", enter the amount of the deductible amount and tax credit amount on Report of Wage & Salary Income Earner's Income Deduction & Tax Credit (attached form no. 37).

Instructions

10. Fill in "㉘ Amount exceeding composite ceiling on income deduction" only when the sum of the following exceeds 25 million won: ㉔ Housing funds (㉑+㉒), ㉓ Deposits made in a mutual aid fund for small enterprises and small entrepreneurs, ㉕ Income deduction for savings for housing purchase (㉑+㉒+㉓), ㉖ Investment in investment funds (excluding Articles 16 (1) 3 and 4 of the Restriction of Special Taxation Act), ㉗ Credit card expenses, etc., ㉘ Contributions to employee stock ownership association, ㉙ Long-term collective investment securities savings.
11. In "㉚ Global income tax base", fill in the amount calculated by subtracting "㉛ Sum of other income deductions" from "㉜ Deducted income amount" and adding "㉘ Amount exceeding composite ceiling on income deduction".
12. In "㉞ Tax subject to special treatment in payment", where an executive or employee of a venture business files an application for special treatment in payment with the withholding agent with respect to the gains accruing upon exercising his/her stock option according to Article 16-2 (1) of the Restriction of Special Taxation Act, write down the amount calculated by subtracting the amount of tax determined calculated by excluding the profit from exercise of stock option among the wage & salary income of the taxable period from the amount of tax determined for the taxable year.
13. In "Pre-paid tax", if the employee is a dispatched worker belonging to a foreign company, fill in the amount of income tax for each worker's wage & salary income that was actually withheld. However, if it is difficult to identify the amount of tax withheld for each dispatched worker, write down the amount calculated by multiplying the amount of tax withheld on the amount paid by the domestic company to the dispatching foreign company (17% on or before Jun. 30, 2018 and 19% on or after Jul. 1, 2018) with the ratio of each dispatched worker's amount of tax determined to the total amount of tax determined of all dispatched workers.
14. In this form, round up to the first decimal place for "㉟ Effective tax rate", and for the rest, floor the decimal. If "㊱ Tax to be collected" is less than 1,000 won, enter 0 as the tax amount.
15. Fill out ㊲ Statement of income deduction & tax credit as follows:

a. Relationship Code

| Classification | Relationship code | Category | Relationship code | Category | Relationship code |
|---|-------------------|---|-------------------|--|-------------------|
| The relevant income earner (Article 50 (1) 1) | 0 | Income earner's lineal ascendant (Article 50 (1) 3 (a)) | 1 | Spouse's lineal ascendant (Article 50 (1) 3 (a)) | 2 |
| Income earner's spouse (Article 50 (1) 2) | 3 | Income earner's lineal descendant (children, adoptees) (Article 50 (1) 3 (b)) | 4 | Lineal descendants (excluding code 4) (Article 50 (1) 3 (b)) | 5* |
| Income earner's sibling (Article 50 (1) 3 (c)) | 6 | Persons eligible for assistance (excluding codes 1-6) (Article 50 (1) 3 (d)) | 7 | Foster child (Article 50 (1) 3 (e)) | 8 |

* If a lineal descendant and his/her spouse are both disabled, include the spouse but exclude code 4.

- ※ The relationship codes 4-6 include the respective relationships of the income earner and his/her spouse.
- ※ The Articles above refer to the Income Tax Act.

- b. Citizen/Foreigner: Citizen =1, Foreigner =9
- c. Personal deduction items: Where there are applicable personal deduction items, mark the relevant box with "○".
- d. NTS data: Where using the data provided on the NTS Home tax (www.metax.go.kr) website, write down the amount subject to income deduction and tax credit in each item.
- e. Other data: Where using documentary evidence other than the ones provided by the NTS. (e.g., In the case of the cost of corrective eyewear, enter the amount in "Others" under "Medical expenses".)
- f. Income deduction & tax credit items: Enter the actual amount spent under the relevant income deduction and tax credit item. (Write down the actual amount spent, not the income deduction and tax credit amount for each box.)
- g. Medical expenses (general, infertility treatment, treatment for premature babies and babies with birth defect, aged 65 or older, the disabled, persons eligible for special calculation of national health insurance premium): Enter the total amount of medical expenses spent during the taxable period. (Under 'Indemnity insurance premium' enter the amount of indemnity insurance premium paid by the insurance company from the taxable period.)
16. Where the relevant wage & salary income earner deducted or credited the amount of monthly rent or amount of repayment of principal and interest of housing rental loan, the relevant statement should be submitted with the statement of wage & salary income payment to the head of the competent district tax office.
17. If the relevant wage & salary income earner deducted savings for housing purchase or long-term collective investment securities savings or credited retirement pension, pension savings or donations, the relevant statement (statement of donations in attached form no. 45 in the case where donations are credited) should be submitted with the statement of wage & salary income payment to the head of the competent district tax office.
18. In loans of 15-29 yrs and loans of 30 yrs or longer under "㉔ Housing funds", include the cases under Article 112 (1) 5 of the Enforcement Decree of the Income Tax Act.
19. When filling out "㊲ Statement of income deduction & tax credit", write down the following code on the applicable item under personal deduction if you or your dependents are disabled.

| Classification | Code |
|--|------|
| A disabled person as prescribed by the Act on Welfare of Persons with Disabilities | 1 |
| A wounded and disabled person who does not have the ability to work as prescribed by the Act on the Honorable Treatment of and Support for Persons, etc. of Distinguished Service to the State | 2 |
| A severely ill patient who needs continuous treatment | 3 |