

Attributable year		A Resident's Statement of Payment of Other Income (for reporting by issuer) (Annual income by income earner to be kept by issuer of resident's withholding income receipt for other income)	Ref. no.	
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1 Personal information of withholding agent and sum of payment

① Name of company (Trade name, name)	② Business (resident) registration number	③ Place (Address)	④ Annual income earners	⑤ Total no. of annual payments	⑥ Sum of annual payments	⑦ Non-taxable income	⑧ Sum of annual income amount	⑨ Amount of taxes					
								⑩ Income tax	⑪ Local income tax	⑫ Special tax for rural development	⑬ Sum		

2 Personal information and annual income of the income earner

No.	⑭ Income classification code	⑮ Name of income earner (trade name)	⑯ Business (resident) registration number	⑰ Citizen, foreigner	⑱ Year of payment	⑲ No. of payments	⑳ (Annual) total amount of payment	㉑ Non-taxable income	㉒ Necessary expense	㉓ Income amount	㉔ Tax rate	㉕ Income tax	㉖ Local income tax	㉗ Special tax for rural development	㉘ Sum
1															
2															
3															
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Instructions

1. This form is to be filled out when other income is paid to a resident. In ⑭ Income classification code, refer to page 2 and fill out the relevant code.
2. If the amount of tax from ㉕ to ㉘ is subject to non-collection of small tax amount, enter the amount of tax as "0". 6 Sum of annual payments paid by the withholding agent and 8 Sum of annual income amount should be identical
3. In ④ Annual income earners, write down the number of ⑮ Name of income earner (trade name), and in ⑤ Total no. of annual payments, write down the sum of ⑲ No. of payments (including the amount subject to non-collection of small tax amount), and write down the sum of each income earner's withheld income paid annually.
4. In ⑰ Citizen, foreigner, enter 1 for citizens and 9 for foreigners.
5. In ⑳ (Annual) total amount of payment, exclude the religious persons' income that is non-taxable pursuant to Article 12 Subparagraph 5 Item H.
6. In ㉑ Non-taxable income, enter the amount pursuant to Article 19 (3 (3) of the Enforcement Decree of the Income Tax Act (money or goods provided to a religious worker for the purpose of religious activities based on the standards decided through a religious organization's regulations or a religious organization's decision-making body's approval)
7. In ㉓ Income amount, enter the amount calculated by subtracting ㉒ Necessary amount from ⑳ (Annual) total amount of payment.
8. In the case of transfer income from calligraphic works, antiques (income classification code: 64), fill out and submit a statement of transfer income from calligraphic works and antiques on the 4th page.
9. Fill out ⑭ Income classification code based on the following table.

Instructions

Code	Classification of income
71	Prize money and supplementary prize awarded by a public interest corporation subject to the Act on the Establishment and Operation of Public Interest Corporations under the approval of the relevant authority and the prize money and supplementary prize that a winner of a competition in which multiple people compete (Hereafter "Prize money and supplementary prize")
72	Mining rights, fishing rights, industrial property rights, industrial information, industrial secrets, trademark rights, business rights (including right to lease a store, which refers to the economic profit reaped by leasing a store that generates business income and transferring the store lease rights) rights concerning the permit to collect earth and stone, the right to use and develop underground water, other money received for transferring or leasing similar assets or rights (hereafter "mining rights")
73	Income generated by establishing or leasing easement or superficies (including the rights established underground or in the sky) related to public works pursuant to Article 4 of Act on Acquisition and Compensation for Land, etc. for Public Work Projects (hereafter "easements, etc.")
74	Compensation for delayed move-in into a housing, among the penalties and compensation for breach or cancellation of a contract (hereafter "compensation for delayed move-in into a housing")
75	Income received as the creator of work falling under literature, academic works, art, or photography (including illustrations and cartoons in regular publications as prescribed by the Act on Guarantee of Freedom and Function of Newspaper, etc. and the translation of Korean creations or classics into Korean or a foreign language) that falls under one of the following A. Manuscript fee B. Royalties for use of copyright C. Reward for creations that fall under art, music or photography
63	Income from revocation of membership for small size enterprises * Other income collected other than pension income such as income from cancellation of pension savings account should be written down separately in the pension account payment statement in Attached Form no. 24 (6).
76	Compensation for temporarily providing personal service falling under one of the following (hereafter "lecture fees, etc., excluding consulting service fees") A. Service of lecturing to many people without any employment relations and receiving lecture fees, etc. B. Service involving explanation, enlightenment or judging an acting through radio, television, etc. and receiving remuneration or other rewards in return. C. The service provided by a lawyer, certified public accountant, tax accountant, architects, land surveyors, patent attorney or other persons with professional or skills using his/her knowledge or skills (Including research service provided by a professor, in the case where a university manages research fees according to its own research management fee regulations) D. Other services provided by receiving allowances or similar payments, without any employment relations
61	Profit from the exercise of stock options by a venture company executive or employee that were granted before retirement, where an application for special taxation was made to a withholding agent in accordance with Article 16-2 of the Restriction of Special Taxation Act. * Other income taxes are not withheld by a withholding agent (finalized return and payment of tax base for global income tax)
65	Compensation for invention paid to a retired employee pursuant to the Invention Promotion Act that exceeds the non-taxable ceiling.
64	Income from the transfer of calligraphy art and antiquities whose transfer value per item or set is 60 million won or more (excluding the work of domestic creators who are alive as of the day of transfer)
77	Income that a religion-related worker received from a religious organization (religious organization as prescribed by Article 41 (14) of the Enforcement Decree of the Income Tax Act) in relation to his/her activities as a religious worker such as executing a religious ritual.
78	Reward money
79	Income falling under Article 21 (1) 19 of the Income Tax Act, from providing consulting or consulting activities and receiving remuneration or similar rewards in return (hereafter 'consulting fee, etc.)
68	Non-taxable other income
69	Other income subject to separate taxation
60	Other income without necessary expenses (Excluding codes 61, 63, 65, 78)
62	Other income with necessary expenses (excluding codes 64, 68, 69, 71-77, 79)

* Code 64: Apply a necessary expense rate of 80%. However, apply 90% if the period of owning calligraphic art or antiquities is 10 years or longer, and where the actual necessary expenses exceed 80 (90)%, include the amount in excess.

* Code 65: The non-taxation ceiling is 3 million won per year (where there are non-taxed reward for invention included in wage & salary income, add the non-taxable amount and apply a ceiling of 3 million won per year)

* Codes 71, 74: Apply a necessary expense rate of 80%. If the actual necessary expenses exceed 80%, include the amount in excess and classify by code.

* Codes 72, 73, 75, 76, 79: Apply necessary expenses according to the following table. If the actual necessary expenses exceed the amount pursuant to the following table, include the amount in excess and classify by code.

Period of revenue	Necessary expenses
On or before Mar. 31, 2018	80/100 of the received amount
Apr. 1, 2018-Dec. 31, 2018	70/100
On or after Jan. 1, 2019	60/100

* Code 77: Apply the necessary expenses according to the table below. However, if the actual necessary expenses exceed the amount in the table below, include the amount in excess.

Amount received by religion-related worker (excl. non-taxable income)	Necessary expense
Not over 20 mil. won	80/100 of amount received by religion-related worker
Over 20 mil. won and not over 40 mil. won	16 mil. won + (50/100 of the amount over 20 mil. won)
Over 40 mil. won and not over 60 mil. won	26 mil. won + (30/100 of the amount over 40 mil. won)
Over 60 mil. won	32 mil. won + (20/100 of the amount over 60 mil. won)