

(For the year) Final Return of Tax Base and
 Computation of Global Income Tax and
 Local Income Tax to be paid
 (Single Income – For Religious Workers)

Ref. no.	-
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Residency	Resident 1 / Non-resident 2
Nationality	Citizen 1 / Foreigner 9
State of Residency	Country Code

1 Basic Information	1 Name			2 Resident (Alien) reg. no.			
	3 Address			4 E-mail			
	5 Phone no.			6 Mobile phone no.			
7 Type of filing		10 Regular		20 Amended return		40 Filing after due date	
8 Bank account for tax refund		8 Name of bank/post office		9 Account no.			
3 Computation of global income tax							
Classification						Amount	
1 Gross revenue: 5 Write down the sum of 6 Total income under 7 Statement of Religious Person's Income.							
2 Necessary expenses: Enter the amount by referring to the instructions on page 3.							
3 Global income amount: 1 - 2							
4 Income deduction: Enter the amount calculated by subtracting 6 from the sum of 5 through 5							
Statement of Income Deduction	Persons subject to personal deduction				Personal deduction		
	Relationship code	Name	Nationality code	Alien (or resident) registration no.	Classification	No. of persons	Amount
					Basic	5 Yourself	
						6 Spouse	
						7 Dependents	
					Additional	8 The elderly	
						9 Disabled people	
						10 Woman	
						11 Single-parent family	
	12 Income deduction for donations (carried forward): Refer to the instructions on page 3.						
13 Pension insurance premium deduction: Write down the amount of national pension insurance premium paid							
14 Personal pension savings deduction: Write down the deduction amount by referring to page 3.							
15 Mutual aid fund for small enterprises and small enterprisers: write down the deduction amount by referring to page 3.							
16 Income deduction amount in excess of global income threshold: Enter the amount in excess by referring to page 4.							
17 Tax base: 3 - 4 (If less than 0, enter 0.)							
18 Tax rate: Enter the tax rate by referring to the instructions on page 4.							
19 Tax calculated: 17 × 18 - progressive deduction amount (refer to page 5)							
20 Tax credit: Enter the sum of the statement of tax credit (51 through 57).							
Statement of Tax Credits	51 Child tax credit	Child subject to basic deduction (including adopted child, child under foster care) ※ Up to two children: 150,000 won per child; More than two children: 300,000 won + 300,000 won for the third child and up				No. of children:	
		Newborns and adoptions ※ 300,000 won if the child is the first child, 500,000 if the child is the second child, and 700,000 won for the third child				No. of children:	
	52 Tax credit for pension account saving: Write down the deductible amount and deduction amount by referring to page 4.	Amount subject to deduction					

		Classification			Amount	
Statement of Tax Credits	53 Tax credit for donations: Enter the amount subject to tax credit and the tax credit amount by referring to page 4	Amount subject to tax credit for statutory donation				
		Amount subject to tax credit for designated donation				
		Amount subject to tax credit for contributions to employee stockholder association				
	54 Standard tax credit: 70,000 won					
55 Tax credit for e-filing: Refer to the instructions on page 4.						
56 Tax credit for political fund donation:: Refer to the instructions on page 4.				Not over 100,000 won		
				Over 100,000 won		
57 Foreign tax credit: Refer to the instructions on page 4.						
58 Tax determined: 49 - 50 (If less than 0, enter "0".)						
59 Penalty tax: For non-filing, etc., enter the sum of statement of penalty tax (60 through 62).						
Statement of penalty tax	Classification		Calculation base	Amount	Penalty tax rate	Penalty tax amount
	60 Non-filing	Intentional	Unfiled amount		40/100	
		Unintentional	Unfiled amount		20/100	
	61 Under-filing	Intentional	Under-filed amount		40/100	
		Unintentional	Under-filed amount		10/100	
62 Unfaithful payment (refund)	Number of unpaid days		()	25/100,000		
	Amount unpaid/ Amount of excessive refund					
63 Total tax determined: 58 + 59						
Tax prepaid	64 Tax withheld: Write down the sum of 77 Tax withheld under 5 Statement of Religious Person's Income.					
65 Tax due or tax refundable: 63 - 64						
4 Computation of Local Income Tax						
66 Tax base: Enter the amount in 47 Tax base						
67 Tax rate: Refer to the instructions on page 4.						
68 Tax calculated: 66 × 67 - progressive deduction amount (refer to instructions on page 4)						
69 Tax credits, reductions & exemptions: 50 × 10%						
70 Penalty tax: Refer to the instructions on page 4.						
71 Special collected tax pre-paid: 64 × 10%						
72 Tax due or tax refundable: 68 - 69 + 70 - 71						
5 Statement of Religious Person's Income						
73 No.	Payer of income		76 Total income	77 Tax withheld		
	74 Name of religious organization	75 Business reg. no. (Identification no.)				
1						
2						
3						
I declare that I am filing this return based on Article 70 of the Income Tax Act, Article 95 of the Local Tax Act, and Article 45-3 of the Framework Act on National Taxes, and that I have fully examined this form and prepared it to the best of my knowledge and belief. I am aware that under-reporting the tax base or tax payable or over-reporting tax refundable is subject to penalty tax, etc., in accordance with Article 47-3 of the Framework Act on National Taxes.						
Year/Month/Day		Filed by:		(Signature or seal)		
To the Head of		District Tax Office				
Attachments	1. Certificate of Person with Disability: Only when applicable. Exempted where previously submitted. 2. [Form 45] Statement of Donations and donation receipt: Only when applicable. 3. Family Relation Certificate: Only when spouse and dependants subject to deduction are not written in Resident Registration and submission is unnecessary if no changes have occurred since the previous submission. ※This return should be submitted to a district tax office by May 31st.					

Instructions

※ This form is to be used when religious person's income as prescribed by Article 21 (1) 26 of the Income Tax Act is generated on or after Jan. 1, 2018, and is to be used by religious workers who are subject to filing of global income tax base and have only religious person's income (other income) (exclusions apply where the religious person's income was withheld as wage & salary income as prescribed by Article 20 (1) of the Income Tax Act or a return of finalized tax base was filed.)

1. Fill out the attributable year, residency, etc.
2. ② Resident (alien) registration number: Foreigners should write down their alien registration number (or passport number if there is no alien registration number.)
3. ⑦ Type of filing: Mark the applicable type with ✓.
4. ② Bank account for tax refund: Fill out you have ① Tax due or tax refundable. If tax refundable is 20 million won or more, you should attach a report of account opening (or change) (form no. 22, Enforcement Rule of the Framework Act on National Taxes Act) and a copy of your bankbook.
5. ③ Gross revenue: Write down the sum of ⑥ Total income under ⑤ Statement of religious worker's income
6. ③ Necessary expenses: The following necessary expenses are applied. (However, if the actual necessary expense exceeds the below, include the amount in excess as well.)

Amount received by a religious worker (excl. non-taxable income)	Necessary expense
20 mil. won or less	80/100 of the amount received
Over 20 mil. won & not over 40 mil. won	16 mil. won + (50/100 of amount exceeding 20 mil. won)
Over 40 mil. won & not over 60 mil. won	26 mil. won + (30/100 of amount exceeding 40 mil. won)
Over 60 mil. won	32 mil. won + (20/100 of amount exceeding 60 mil. won)

7. Statement of persons subject to personal deduction:

A. Relationship code: Enter the code of yourself and others based on the relationship with yourself. Yourself=0, Lineal ascendant of yourself=1, Lineal ascendant of your spouse=2, Spouse=3, Children or adoptees among lineal descendants=4, Other lineal descendants (if both a lineal descendant and his/her spouse are disabled, also include the spouse)=5, Sibling=6, Recipient of the basic livelihood security system=7 Child under foster care=8

B. Nationality code: Choose '1' if you are a citizen, and '2' if you are a foreigner.

8. Basic deduction: For yourself and each of your dependent family members falling under the following, 1.5 million won per person shall be deducted (i.e., eligible persons x 1.5 million won).

A. Spouse (③): Persons whose annual income is not more than 1 million won

B. Dependent family members (③): A person who shares a livelihood with you or your spouse, has annual income of 1 million won or less (total wage of 5 million won for those with only wage and salary income), and meets the following conditions. A disabled dependent family member is eligible for deduction regardless of his/her age.

- (1) Your parent or grandparent aged 60 or older
- (2) Your child or adoptee aged 20 or younger who is living with you (if your child or adoptee living together and his/her spouse are both disabled, include his/her spouse as well)
- (3) Your sibling aged 20 or younger or 60 or older
- (4) Recipients under Article 2 Subparagraph 2 of the National Basic Living Security Act
- (5) A foster child who was put into foster care as prescribed by the Child Welfare Act and directly raised by yourself for six months or longer during the taxable period

9. Additional deduction: If a person eligible for basic deduction meets the following conditions, the following amounts shall be additionally deducted.

- ③ Senior citizens aged 70 or older: 1 million won per dependant ③ A disabled person: 2 million won per dependant
- ④ A single woman without a spouse who is the head of a household and has dependants, or a woman with a spouse: 500,000 won (limited to those whose global income is 30 million won or less)
- ④ A person without a spouse but with a lineal descendent or adoptee who is subject to basic deduction: 1 million won. If the person satisfies both ④ and ④, apply ④.

10. ④ Deduction for donations (carried forward): Fill out if there is donation made before 2013 carried forward due to excess of ceiling, etc. Fill out the form no. 45 "Statement of Donations" first, and then deduct the amount of expenses for each donation code within the deduction ceiling.

11. ④ Personal pension savings (subscribed in or before 2010): The lesser of 40% of the contribution amount and 720,000 won is deducted.

12. ⑤ Mutual aid fund for small enterprises and small enterprisers: In accordance with Article 16 of the Restriction of Special Taxation Act, if a contribution or investment was made in a mutual aid fund for small enterprises and small enterprisers up to Dec. 31, 2017, 10% of the contributed or invested amount shall be deducted from the global income amount of the 1st taxable period chosen by the resident from the taxable period to which the date or contribution or investment belongs until the taxable period to which the day on which the second year of investment or contribution belongs. If a direct investment was made to an individual investment association or venture company ("venture, etc."), a deduction rate of 30%–100% shall apply depending on the contribution amount.

Classification	Contributed, invested amount	Deduction rate	Ceiling
Mutual aid fund, etc.		10%	50% of the global income amount of the taxable year
Venture, etc.	Not over 15 mil. won	100%	
	Over 15 mil. won & not over 50 mil. won	50%	
	Over 50 mil. won	30%	

Instructions

13. 46 Income deduction amount in excess of global income threshold: If the amount of deduction for contribution to mutual aid fund for small enterprises and small enterprisers to which a 10% deduction rate applies exceeds 25 million won, enter the amount in excess.
14. 48 Tax rate and 49 Calculated tax: Enter the tax rate under the applicable tax base (47) in the following tax rate table, and write down the amount calculated as follows: Tax base (47) × Tax rate (48) – Progressive tax deduction amount.

Tax Rate Table				
Attributable year Tax base	2018			
	Global income tax		Local income tax	
	Tax rate	Progressive deduction	Tax rate	Progressive deduction
Not over 12 mil. won	6%		0.6%	
Over 12 mil. won & not over 46 mil. won	15%	1.08 mil. won	1.5%	108,000 won
Over 46 mil. won & not over 88 mil. won	24%	5.22 mil. won	2.4%	522,000 won
Over 88 mil. won & not over 150 mil. won	35%	14.9 mil. won	3.5%	1,490,000 won
Over 150 mil. won & not over 300 mil. won	38%	19.4 mil. won	3.8%	1,940,000 won
Over 300 mil. won & not over 500 mil. won	40%	25.4 mil. won	4.0%	2,540,000 won
Over 500 mil. won	42%	35.4 mil. won	4.2%	3,540,000 won

15. 52 Tax credit for pension account saving: Apply the following deduction ceiling and deduction rate and write down the amount subject to deduction and the deduction amount.
- A. Amount subject to tax credit: For payments to a pension savings account, apply a ceiling of 4 million won per year (3 million won for persons with wage & salary income of more than 120 million won or global income amount of more than 100 million), and apply a ceiling of 7 million won per year for the amount derived by adding the payments to pension savings account and retirement pension account.
- B. Tax credit amount: Write down the amount derived by applying a credit rate of 12% (15% for residents whose global income tax base for the applicable taxable period adds up to 40 million won or less) to the amount subject to tax credit.
16. 53 Tax credit for donations and 55 Tax credit for political fund donations: Write down the statement of donations (form no. 45) first and then write down the amount subject to tax credit and tax credit amount.
- A. Ceiling of amount subject to tax credit
- Ⓐ Statutory donations (Code 10 under the statement of donations) and political fund donations: Global income amount
- Ⓑ Contributions to an employee shareholder association (Code 42 under the statement of donations): (Global income amount – Tax credit for donations in Ⓐ) × 30%
- Ⓒ Designated donations (Code 40, 41 under the statement of donations)
- If there are donations to a religious group (Code 41): The lesser of (Global income amount – tax credit for donations in Ⓐ and Ⓑ) × 10% + [(Global income amount – tax credit for donations in Ⓐ and Ⓑ) × 20% and donations under code 40
- If there are no donations to a religious group (code 41): (Global income amount – tax credit for donations in Ⓐ and Ⓑ) × 30%
- B. Tax credit amount
- Donations other than political fund donations (53): Enter the amount equal to 15/100 of the amount calculated by subtracting political fund donations subject to tax credit from the sum of the amount subject to tax credit computed pursuant to the above "A" (if the amount exceeds 20 million won, 30/100 of the amount in excess).
- Political fund donations (55): In accordance with Article 76 of the Restriction of Special Taxation Act, write down 110/100 of the amount of donated political funds up to 100,000 won, and 15% of the amount exceeding 100,000 won (25% of the amount in excess of 30 million won)
17. 55 Where a taxpayer files through electronic filing, 20,000 won (where a person granted exception from finalized filing of tax base under Article 73 of the Income Tax Act files a finalized return of tax base, the lesser amount between additionally paid or refunded tax amount and 10,000 won) shall be deducted.
18. 57 Foreign tax credit: Enter the lesser amount between: ① taxes paid overseas; and ② the amount computed by multiplying the computed tax and the ratio of the overseas-generated religious workers' income to the global income amount (53).
19. 60 Penalty tax for non-filing and 61 Penalty tax for under-filing: Enter the amount calculated by applying the penalty tax rate to the un-filed or under-filed amount.
20. 64 Withholding tax amount: Write down the sum of 71 Withholding tax amount under 5 Statement of religious worker's income.
21. 4 Computation of local income tax: In 8 Tax calculated, enter the amount computed as follows: Tax base (66) × Tax rate – Progressive deduction amount by referring to the above tax rate table. In 70 Penalty tax, enter the amount of penalty tax pursuant to Article 99 of the Local Tax Act, Articles 53, 53-2 through 53-4 of the Framework Act on Local Taxes. However, when filing after the due date, Article 54 of the Framework Act on Local tax - Reduction/exemption of penalty tax shall apply.
22. 5 Statement of religious worker's income: Among income received from religious organizations related to the activities of a religious worker, religious worker's income that is not taxed according to Article 12 Subparagraph 5 Item h of the Income Tax Act shall be excluded. In 76 Total income, write down the sum of total income per income payer (religious organization), and in 77 Tax withheld, enter the sum of income tax withheld by a withholding agent (religious organization) per income payer (religious organization).