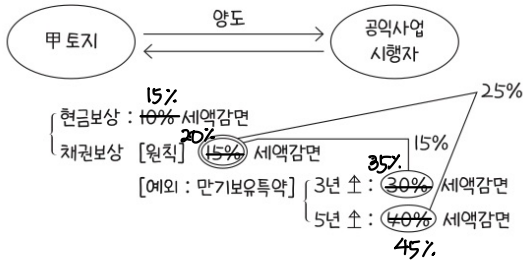
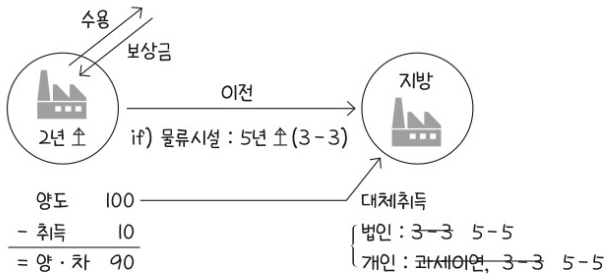


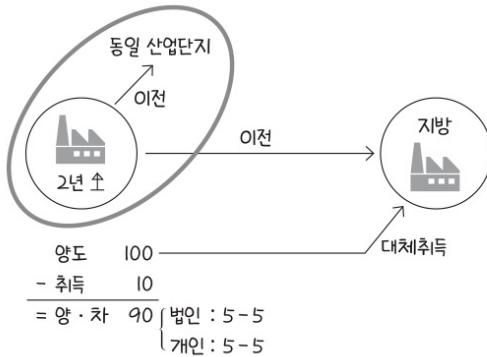
□



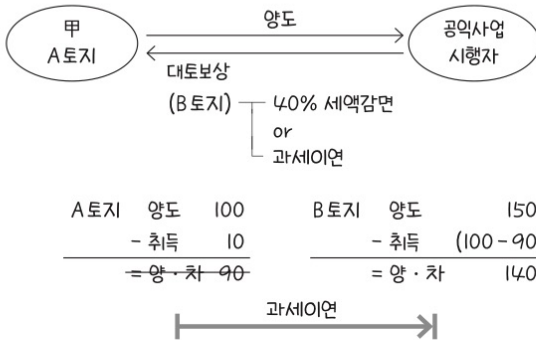
□



□

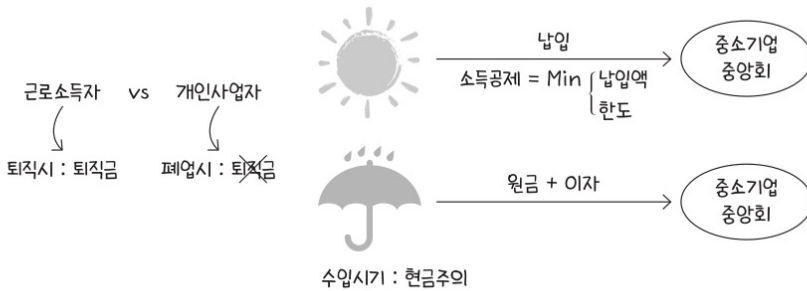


□



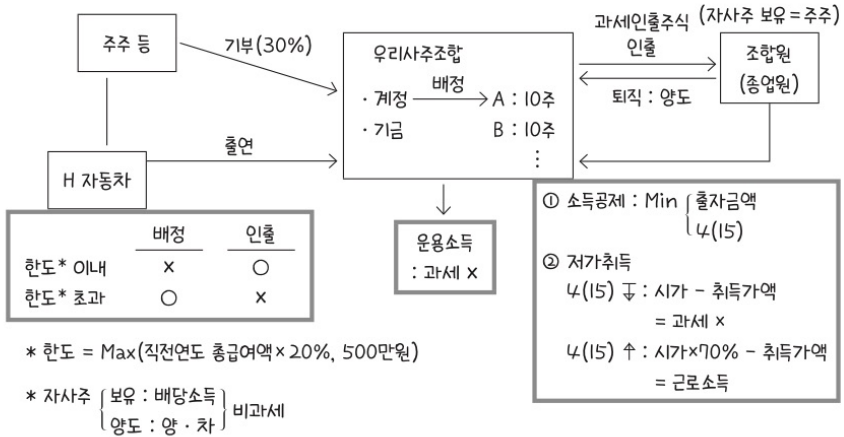
## Section 08. 저축지원을 위한 조세특례

□ 소기업 · 소상공인 공제부금



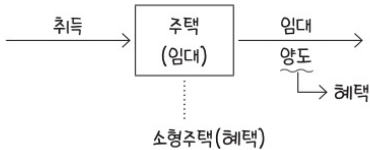
폐업 등 사유		해지 일시금	
~15.12.31 이자소득		16.1.1 ~ 퇴직소득 ↓	
원금	공제 X	원금	소득공제 X
	공제 O		소득공제 O
이자		이자	
		기타소득	
원금		원금	소득공제 X
			소득공제 O
이자		이자	

□

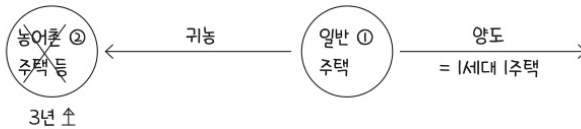


## Section 09.1 국민생활안정을 위한 조세특례

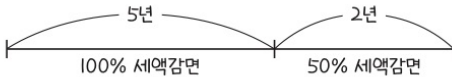
□ 임대주택



□ 농어촌주택 등 취득자

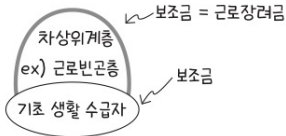


□ 위기지역 창업기업



## Section 09.2 근로장려를 위한 조세특례

### □ 근로장려금

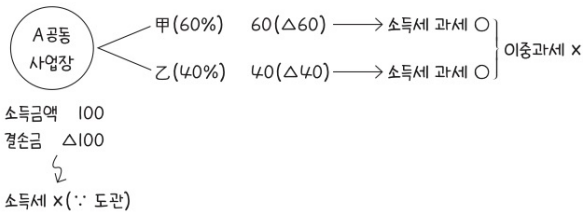


▷ 절차 : 확정신고 + 근로장려금 신청

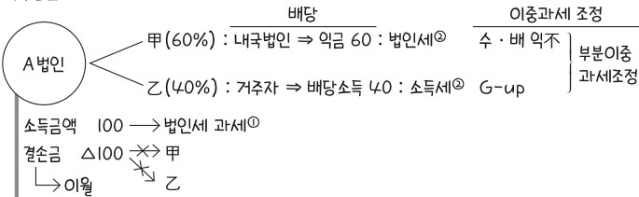
## Section 09.4 동업기업에 대한 조세특례

### □

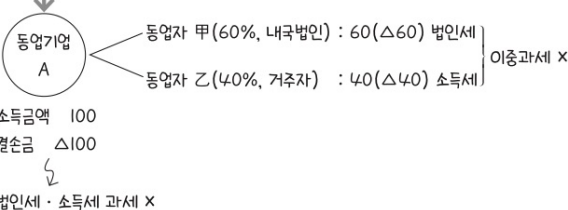
#### i) 공동사업



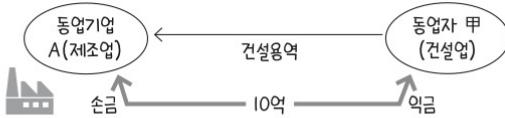
#### ii) 내국법인



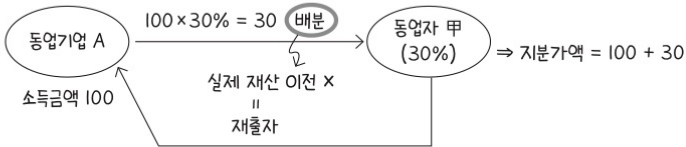
#### iii)



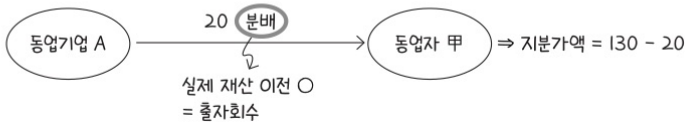
□



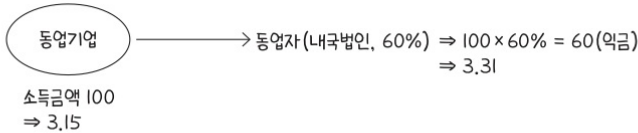
□



□

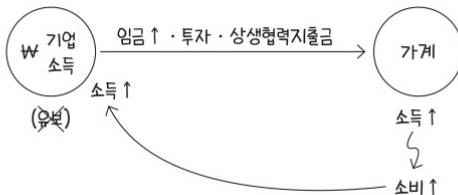


□



## Section 10. 투자 · 상생협력 촉진을 위한 조세특례

□ 미환류소득



i) 방법 A(투자포함방식)

기업소득	
= 100	
	$100 \times 70\% - 50 = 20$ (미환류소득)
임금 ↑	20
투자	20
상생	10

ii) 방법 B(투자제외방식)

기업소득	
= 100	
	$100 \times 15\% - 10 = 5$ (미환류소득)
임금 ↑	5
상생	5

□

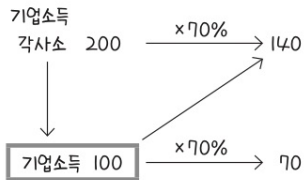
50	

$100 \times 70\% - 50 = \textcircled{20}$   
 미환류소득  
 차기환류적립금

□

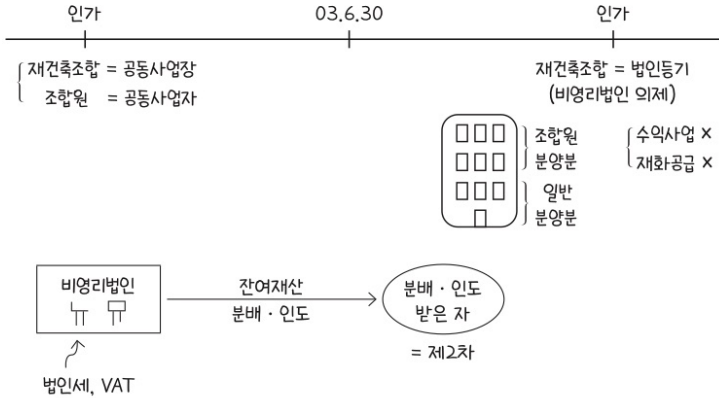

초과환류액  
 $100 \times 70\% - 80 = \Delta 10$  ——— 이월 ———> 2개 사업연도 미환류소득 공제

□

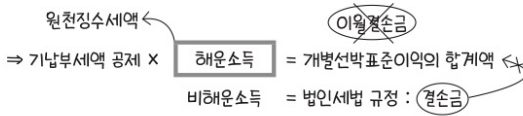


## Section II.2 그 밖의 직접국세의 특례

□



□

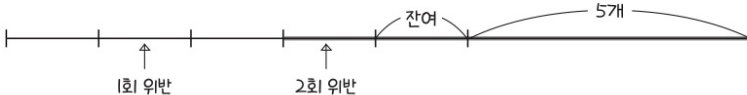


$$\begin{aligned} \text{ex) } 5,000\text{t} \times 10\text{원} \times 300\text{日} \times 60\% &= \text{xxx} \\ &+ \\ 10,000\text{t} \times 14\text{원} \times 250\text{日} \times 60\% &= \text{xxx} \\ \hline &= \text{xxx (간주소득)} \end{aligned}$$

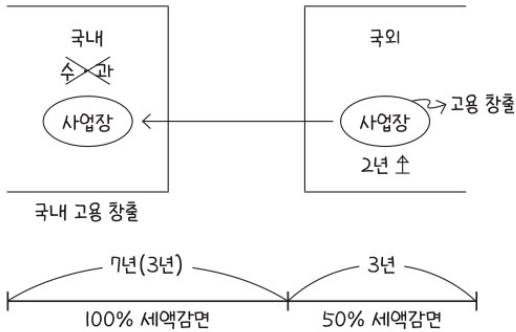
if) 호경기 { 실제소득 : 1,000억 } 90% 소 감면  
          { 간주소득 : 100억 ↓ }

불경기 { 실제소득 : △50억 }  
          { 간주소득 : 70억 }

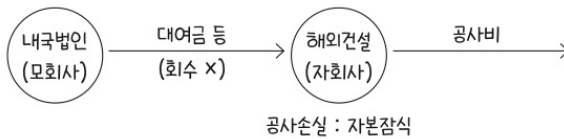
용선(임대) 선박 ≤ 기준선박 × 5



□

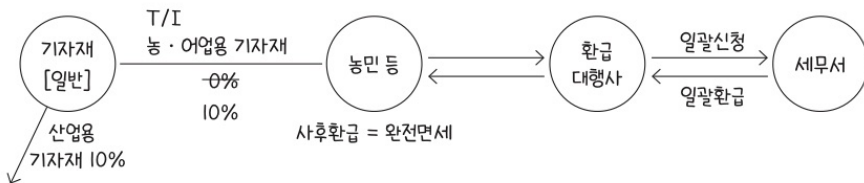


□



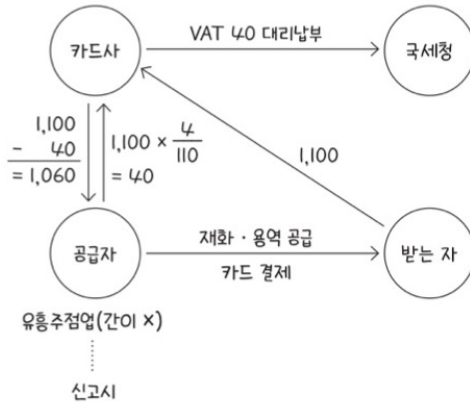
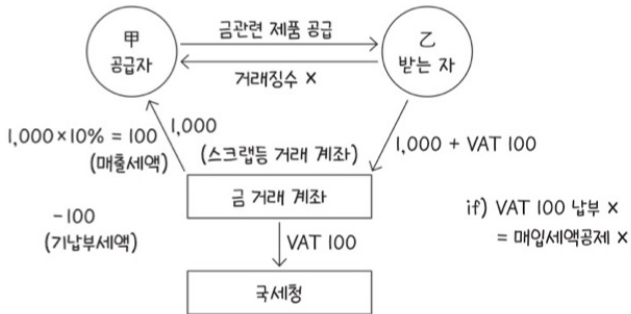
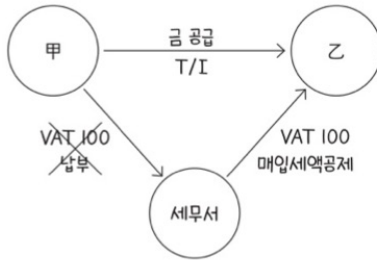
## Chapter 03. 간접국세

□





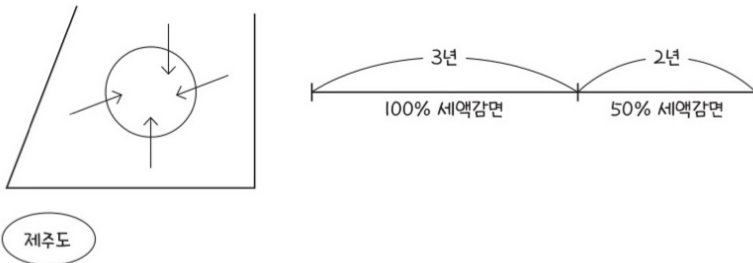
□ 금 관련 제품



$$\begin{aligned}
 &1,000(\text{매출액}) \times 10\% = 100 \\
 &\quad - 40 \times 1\% (\text{세액공제}) \\
 &\quad - 40 (\text{기납부세액})
 \end{aligned}$$

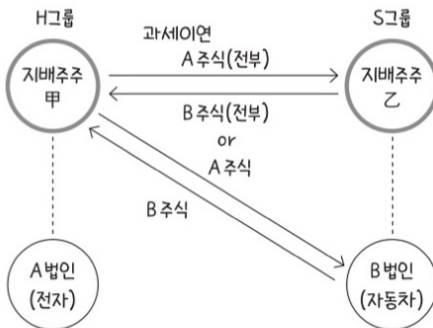
## Chapter 04. 외국인투자·제주국제자유도시 및 기업도시에 대한 조세특례

□

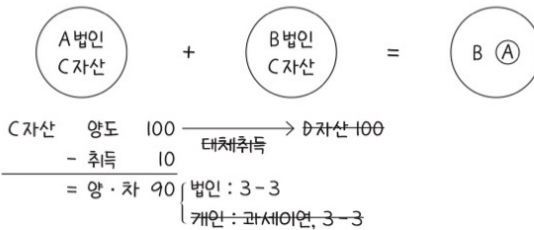


## Section 05. 사업재편계획을 위한 조세특례

□ 기업 간 주식교환

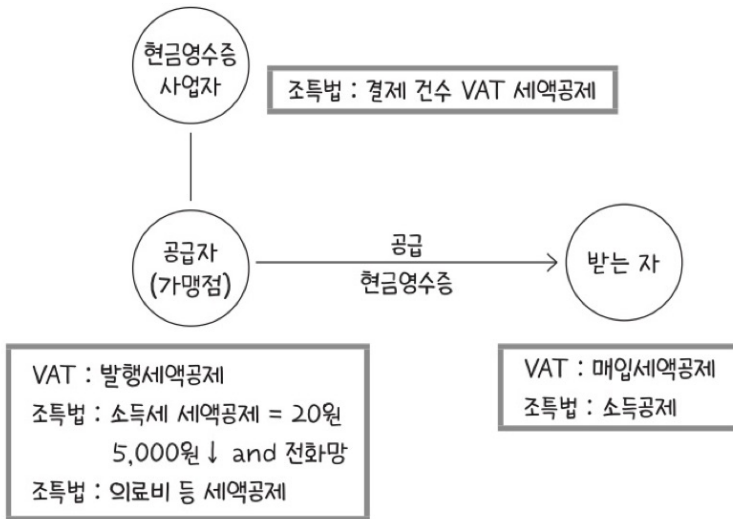


□ 합병에 따른 중복자산 양도



## Chapter 05. 그 밖의 조세특례

### □ 현금영수증



### □ 금 현물시장

