

Tax Credits for Research and Human Resources Development Expenses

May 31, 2016

I. General Research and Human Development Expenses

1. Overview

The tax credits are applied for general research and human resources development expenses as a tax benefit of tax deduction on the Corporate Tax (or Individual Income Tax on the business income) at a rate prescribed by the relative law, when a national has expenses incurred for research and human resources development. (Article 10 Restriction of Special Taxation Act)

2. Scope of Application

The scope of the tax credit for 'research and development' and 'human resource development' expenses are as listed in [Table #6] in the Enforcement Decree of the Restriction of Special Taxation Act.

3. Tax Credit Rate

(1) Small and Medium-sized Enterprises (SMEs):

Tax Credit Amount Max[①,②]

① Based on the incurred expense:

Incurred expense for the taxable year × 25%*

② Based on the increased expense:

[(Expense for the taxable year) – (Expense for the previous taxable year)] × 50%*

* 15% tax credits for 3 years from graduation from SME designation, and 10% credit for the following 2 years.

(2) Enterprises of Middle Standing:

Tax Credit Amount [①,②]

① Based on the incurred expense:

Incurred expense for the taxable year × 8%

② Based on the increased expense:

[(Expense for the taxable year) – (Expense for the previous taxable year)] × 40%

(3) Large Enterprises:

Tax Credit Amount ① or ②

① Based on the incurred expense:

Incurred expense for the taxable year × (2~3%)*

② Based on the increased expense:

$$[(\text{Expense for the taxable year}) - (\text{Expense for the previous taxable year})] \times 40\%$$

- * Tax credit rate for the incurrent expenses for the taxable year (capped 3%, base 2% + 'additional rate' defined as 50% of 'research and human resources development' expense divided by revenue'
- * The ceiling rate of tax credit is 3%, and the revenue is the amount which is calculated based upon the business accounting standards.

4. Calculation of Annual Average Expense

(1) The annual average of general research and human resources development expenses incurred for four preceding years.

: the amount computed under 'based on the incurred expense for the taxable year' is to be applied where general research and human resources developments expenses incurred in the immediately preceding taxable year is less than the average annual amount of general research and human development expenses occurred in the four preceding years retroactively from the commencement date of the relevant taxable year

$$\frac{\text{Sum total of the general research and human resources development expenses incurred for four years retroactively from the beginning of the relevant taxable year}}{\text{Number of taxable years in which the general research and human resources development expenses incurred for four years retroactively from the beginning of the relevant taxable year (max 4)}} \times \frac{\text{Number of months in the relevant taxable year}}{12}$$

(2) Application of the calculation based on the increased expense for the research and human resources development incurred for the first time

: the amount computed under 'based on the incurred expense for the taxable year' is to be applied where general research and human resources developments expenses do not incur for four years retroactively from the commencement date of the relevant taxable year

(3) 'Number of months' is to be calculated according to a Calendar

- ① the month to which the beginning of a taxable year belongs is less than one full month: counted as one month
- ② the month to which the last day of a taxable year belongs is less than one full month: disregarded

(4) Application Process

: the evidentiary documents, such as an application for tax credits, a detailed statement of research and human resources development expenses, and a plan for research and development should be submitted to the head of a tax office having jurisdiction over the place of tax payment when filing the tax base.

II. Research and Development Expenses for New Growth Engine and Research and Development Expenses for Original Technology

1. Overview

The tax credits are applied for the research development expenses on new growth engine/original technology as tax benefit of tax deduction on the Corporate Tax (or Individual Income Tax on the business income) at a rate prescribed by the relative law. (Article 10 Restriction of Special Taxation Act)

2. Scope of Application

(1) New Growth Engine area

- ① personnel expenses for researchers engaged in the duties of research and development of technology in the field of new growth engine listed in [Table #7] in the Enforcement Decree of the Restriction of Special Taxation Act.
- ② expenses incurred in purchasing samples, parts, raw materials and reagent used for the duties of research and development of technology in the new growth engine industry.

(2) Original Technology area

- ① personnel expenses for researchers engaged in the duties of development and research of technology in the field of original technology listed in [Table #8] in the Enforcement Decree of the Restriction of Special Taxation Act.
- ② expenses incurred in purchasing samples, parts, raw materials and reagent used for the duties of research and development of original technology.

(3) Tax Credit Rate

- ① Small and Medium Enterprises: Incurred expense for the taxable year × 30%
- ② Large Enterprises: Incurred expense for the taxable year × 20%

3. Special Remarks

- (1) The separate accounting for search and development expenses for new growth engine, research and development expenses for original technology, and general research and human resources development expenses are required for the tax credits. When research and development expenses for new growth engine or research and development expenses for original technology have something in common with general research and human resources development expenses, such expenses should be fully accounted as the general research and human resources development expenses.
- (2) Exclusion of the Minimum Tax application for SMEs
 - ① Non taxation of special tax for rural areas
 - ② Tax credits for 5 years of the carried-forward applicable
 - ③ Non-inclusion of amount disbursed as research and development expenses from the government contribution (under the Article 10-2 of the Restriction of Special Taxation Act) in applying the tax credits

(3) Application Period

: till Dec. 31, 2018

(4) Application Process

: the evidentiary documents, such as an application for tax credits, a detailed statement of research and human resources development expenses, and a plan for research and development should be submitted to the head of a tax office having jurisdiction over the place of tax payment when filing the tax base.

※ Expenses for 'Research and Development' and 'Human Resources Development' Tax Credits
 (related to the Article 9-2 Restriction of Special Taxation)

Classification	Type of Expenses
Research and Development	<p>A. Research and development expenses for the self-researched and developed</p> <p>1) Personnel expenses for researchers prescribed by Ordinance of the Ministry of Strategy and Finance, who are engaged in the duties of the research and development in the research and development service industry or employees (excluding employees who are in charge of administrative affairs, not supporting and directly performing the tasks for research and development) in the research institutes or department wholly responsible for the research and development (hereinafter referred to as "wholly responsible department") prescribed by Ordinance of the Ministry of Strategy and Finance for the research development or cultural industry promotion, etc. But the following personnel expenses shall be excluded.</p> <p style="padding-left: 40px;">a) Amount equivalent to the Retirement Income as per the Article 22 of 「Income Tax Act」</p> <p style="padding-left: 40px;">b) Amount of Reserves for Retirement Benefits as per the Article 29 of 「Income Tax Act」 and as per the Article 33 of 「Corporate Tax Act」</p> <p style="padding-left: 40px;">c) Amount of Bonus and etc. as per the Article 20-1 of 「Enforcement Decree of the Corporate Tax Act」</p> <p>2) Expenses incurred in purchasing samples, parts, raw materials and reagent used for the purpose of research and development by department wholly responsible for the research and development, research and development service provider, etc. (including outsourcing process cost for the pilot production)</p> <p>3) Expenses incurred for the rent of the facilities for research and experiment directly used for the purpose of search and development (facilities as per the Article 10-1) or other cost for using the facilities for research and experiment prescribed in B-1) directly used for the purpose of research and development</p> <p>B. Research and development conducted on commission / Joint Research and development</p> <p>1) Expenses for services in the research and development in science and technology field on commission (including sub-commission) to those organizations listed hereunder or the expenses for the services of performance in Joint research and development with those organizations (excluding expenses for services of system development on commission for Enterprise Resource Planning facility, etc.)</p> <p style="padding-left: 40px;">a) Universities or Colleges under the 「Higher Education Act」</p>

- b) National Research institutes
 - c) Government-contributed Research Institute
 - d) Domestic and Foreign Non-profit corporations (including research institutes affiliated with Non-profit corporations)
 - e) Research Institutes or Department wholly responsible for the research and development of Domestic and Foreign corporations (limited to the expense which is incurred directly from the performance made by department wholly responsible for the research and development)
 - f) Industrial Technology Research Association as per the 「Industrial Technology Research Association Promotion Act」
 - g) Corporations which provides Research and Development Service as per the 「Special Act on supporting natural science and engineering for the Enhancement of Competitiveness in National Science and Technology」
 - h) Industry-academic cooperation foundation under the 「Industrial Educational Enhancement and Industry-Academia-Research Cooperation Promotion Act」
 - i) Corporation which provides technical experiment, inspection and analysis services under the Korean Standard Industrial Classification Table
- 2) Expenses for services in research and development in science and technology field on commission to the individuals in Universities or Colleges (limited to assistant professor and the level above) under the 「Higher Education Act」
- C. <deleted>
- D. Expenses of reward for the invention in connection with the duties to employee or non-employee
- E. Expenses of technical information (including technical counseling fee) or Expense for digestion and improvement of the introduction of technical know-how prescribed by Ordinance of the Ministry of Strategy and Finance.
- F. Expenses for technical know-how guide from Korea institute of industrial technology under the establishment, management and fostering Acts on the research institutes of government contribution in the area of the science and technology in small and medium enterprises and professional institutes of industrial technology under the Industrial Technology Innovation Promotion Act or technical know-how guide under the Small and Medium Enterprises Promotion Act.
- G. Expenses for the development of the unique design
- H. Expenses for the coaching and guide on the industrial and product design for small and medium enterprises.

<p style="text-align: center;">Human Resource Development</p>	<p>A. Expenses for Training on Commission (limited to researchers in engaged in the duties of research and development in the department wholly responsible for the research and development, etc.</p> <ol style="list-style-type: none"> 1) Expenses for training on commission to domestic and foreign professional research institutes or Universities 2) Expenses for training on commission to the vocational training institutes under the 「Workers Vocational Skills Development Act」 3) Expenses for training on commission in case the training is conducted on commission with approval from the Minister of Employment and labor under the 「Workers Vocational Skills Development Act」 4) Expenses paid by small and medium enterprises for technical trainings under the 「Small and Medium Enterprises Promotion Act」 5) And other expenses for domestic and foreign training on commission for the improvement of the technical capability of the corporations of their own, which are prescribed by Ordinance of the Ministry of Strategy and Finance. <p>B. Expenses incurred in conducting the internal workplace skill development training in the corporation or workplace skill development training business under the 「Workers Vocational Skills Development Act」 or 「Employment Insurance Act」, which are prescribed by Ordinance of the Ministry of Strategy and Finance.</p> <p>D. Expenses incurred in conducting the guide on the technology and human resource development for small and medium enterprises, which are prescribed by Ordinance of the Ministry of Strategy and Finance.</p> <p>E. Expenses for human resource development for production improvement, which are prescribed by Ordinance of the Ministry of Strategy and Finance.</p> <p>F. Expenses prescribed by Ordinance of the Ministry of Strategy and Finance which is required for the operation of the internal Universities or internal technology Universities (including Graduate Schools) in the corporation which are prescribed by Ordinance of the Ministry of Strategy and Finance.</p>
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(Reference: (2)연구인력개발비세액공제규정 \ 연구소(전담부서)설치지원 \ 벤처기업 START-UP 지원)

연구인력개발비 세액공제 규정

I. 일반연구·인력개발비 세액공제

1. 개요

내국인이 연구개발 및 인력개발을 위해 사용한 비용의 일정률을 법인세(또는 사업소득에 대한 소득세)에서 공제해 주는 제도(조세특례제한법 제 10 조)

2. 적용범위

연구개발 및 인력개발을 위한 비용*으로서 조특법 시행령 [별표 6] 상의 세액공제 적용비용

3. 공제비율

(1) 중소기업의 경우 : 세액공제금액 Max[(1),(2)]

① 총액발생기준 : 당해연도 발생액×25%* ② 증가금액기준 : 증가발생기준 : (당해연도 발생액-직전연도 발생액)×50%

* 해당 과세연도 개시일로부터 3 년간 : 15%, 이후 2 년간 : 10%

(2) 중견기업의 경우 : 세액공제금액 Max[(1),(2)]

① 총액발생기준 : 당해연도 발생액×8%*

② 증가금액기준 : (당해연도 발생액-직전연도 발생액)×40%

(3) 대기기업의 경우 : 다음 중 한 방법을 선택하여 세액공제

① 총액발생기준 : 당해연도 발생액×(2~3%)*

② 증가금액기준 : (당해연도 발생액-직전연도 발생액)×40%

* 총액발생기준 공제율(기본 2%, 최대 3%) = 2% + (연구·인력개발비/매출액)"~0.5

* 단, 공제율의 한도는 3%이며, 매출액은 기업회계기준에 따라 계산한 매출액을 의미함

4. 연평균발생액의 계산

(1) 4 년간 발생한 일반 연구·인력개발비 연평균 발생액

직전 과세연도에 발생한 일반연구·인력개발비가 해당과세연도의 개시일로부터 소급하여 4 년간 발생한 일반연구·인력개발비의 연평균보다 적은 경우, 총액발생기준만 적용 가능

$$\frac{\text{해당 과세연도의 개시일로부터 소급하여 4 년간 발생한 일반 연구·인력개발비의 합계액}}{\text{해당 과세연도의 개시일로부터 소급하여 4 년간 일반 연구·인력개발비가 발생한 과세연도의 수(최대 4)}} \times \frac{\text{해당 과세연도의 개월수}}{12}$$

(2) 연구·인력개발비가 최초로 발생한 경우 증가발생기준 적용여부

해당 과세연도의 개시일로부터 소급하여 4 년간 일반 연구·인력개발비가 발생하지 아닌 경우에는 총액발생기준만 적용 가능

(3)'개월수'는 월력에 따라 계산

① 과세연도 개시일이 속하는 달이 1 개월 미만인 경우 : 1 개월로 인정

② 과세연도 종료일이 속하는 달이 1개월 미만인 경우 : 1개월로 불인정

(4)신청절차

과세표준신고시 세액공제신청서, 연구 및 인력개발비명세서, 연구개발계획서 등 증거서류를 납세지 관할 세무서장에게 제출

II. 신성장동력산업 및 원천기술 연구·인력개발비 세액공제

1. 개요

신성장동력/원천기술분야 연구개발비 발생액의 일정률을 법인세 또는 소득세에서 공제해 주는 제도(조세특례제한법 제 10 조)

2. 적용범위

(1) 신성장동력분야

- ① 조특법 시행령[별표 7]상 신성장동력산업연구개발업무에 종사하는 자의 인건비
- ② 신성장동력산업연구개발을 위해 사용하는 견본품, 부품, 원재료, 시약류 구입비

(2) 원천기술분야

- ① 조특법 시행령[별표 8]상 원천기술 연구개발 업무에 종사하는 자의 인건비
- ② 원천기술 연구개발 업무를 위해 사용하는 견본품, 부품, 원재료, 시약류 구입비

(3)공제비율

- ① 중소기업의 경우 : 당해연도 발생액×30%
- ② 대기업의 경우 : 당해연도 발생액×20%

3. 특이사항

(1) 일반 연구·인력개발비와 신성장동력·원천기술 연구·인력개발비는 구분경리해야 함. 신성장동력 또는 원천기술 연구·인력개발비가 일반 연구·인력개발비와 공통으로 되는 경우에는 해당비용 전액을 일반 연구·인력개발비로 함

(2) 중소기업에 한해 최저한세 규정 미적용

- ① 농어촌특별세 비과세
- ② 5년간 이월공제 허용
- ③ 세액공제 적용시 정부출연금(조특법 제 10 조의 2)을 지급받아 연구개발비로 지출하는 금액은 포함하지 않음

(3) 적용기간: 2018 년 12 월 31 일까지

(4) 신청절차

과세표준신고시 세액공제신청서, 연구 및 인력개발비명세서, 연구개발계획서 등 증거서류를 납세지 관할 세무서장에게 제출

문의처 : 국세청 콜센터 126/관할세무서/기획재정부 조세특례제도과 (044)215-4133

※ 연구 및 인력개발비 세액공제를 적용받는 비용 (조세특례제한법 제 9 조 제 2 항 관련)

구분	비용
연구개발	<p>가. 자체연구개발</p> <p>1) 연구개발 또는 문화산업 진흥 등을 위한 기획재정부령으로 정하는 연구소 또는 전담부서(이하 "전담부서등"이라 한다)에서 근무하는 직원(다만, 연구개발과제를 직접 수행하거나 보조하지 않고 행정 사무를 담당하는 자는 제외한다) 및 연구개발서비스업에 종사하는 전담요원으로서 기획재정부령으로 정하는 자의 인건비. 다만, 다음의 인건비를 제외한다.</p> <p>가) 「소득세법」 제 22 조에 따른 퇴직소득에 해당하는 금액 나) 「소득세법」 제 29 조 및 「법인세법」 제 33 조에 따른 퇴직급여충당금 다) 「법인세법 시행령」 제 20 조제 1 항 각 호에 따른 성과급 등</p> <p>2) 전담부서등 및 연구개발서비스업자가 연구용으로 사용하는 견본품·부품·원재료와 시약류구입비(시범제작에 소요되는 외주가공비를 포함한다)</p> <p>3) 전담부서등 및 연구개발서비스업자가 직접 사용하기 위한 연구·시험용 시설(제 10 조제 1 항에 따른 시설을 말한다. 이하 같다)의 임차 또는 나목 1)에 규정된 기관의 연구·시험용 시설의 이용에 필요한 비용</p>
	<p>나. 위탁 및 공동연구개발</p> <p>1) 다음의 기관에 과학기술 분야의 연구개발용역을 위탁(재위탁을 포함한다)함에 따른 비용(전사적 기업자원 관리설비 등 시스템 개발을 위한 위탁비용은 제외한다. 이하 이 목에서 같다) 및 이들 기관과의 공동연구개발을 수행함에 따른 비용</p> <p>가) 「고등교육법」에 따른 대학 또는 전문대학 나) 국공립연구기관 다) 정부출연연구기관 라) 국내외의 비영리법인(비영리법인에 부설된 연구기관을 포함한다) 마) 국내외 기업의 연구기관 또는 전담부서등(전담부서등에서 직접 수행한 부분에 한정한다) 바) 「산업기술연구조합 육성법」에 따른 산업기술연구조합 사) 「국가과학기술 경쟁력강화를 위한 이공계지원특별법」에 따른 연구개발서비스업을 영위하는 기업 아) 「산업교육진흥 및 산학협력촉진에 관한 법률」에 따른 산학협력단 자) 한국표준산업분류표상 기술시험·검사 및 분석업을 영위하는 기업</p> <p>2) 「고등교육법」에 따른 대학 또는 전문대학에 소속된 개인(조교수 이상에 한정한다)에게 과학기술분야의 연구개발용역을 위탁함에 따른 비용</p> <p>라. 해당 기업이 그 종업원 또는 종업원 외의 자에게 직무발명 보상금으로 지출한 금액</p>

	<p>마. 기술정보비(기술자문비를 포함한다) 또는 도입기술의 소화개발비로서 기획재정부령으로 정하는 것</p> <p>바. 중소기업이 「과학기술분야 정부출연연구기관 등의 설립·운영 및 육성에 관한 법률」에 따라 설립된 한국생산기술연구원과 「산업기술혁신 촉진법」에 따라 설립된 전문생산기술연구소의 기술지도 또는 「중소기업진흥에 관한 법률」에 따른 기술지도를 받고 지출한 비용</p> <p>사. 고유디자인의 개발을 위한 비용</p> <p>아. 중소기업에 대한 공업 및 상품디자인 개발지도를 위하여 지출한 비용</p>
<p>인력개발</p>	<p>가. 위탁훈련비(전담부서등에서 연구업무에 종사하는 연구요원에 한한다)</p> <ol style="list-style-type: none"> 1) 국내외의 전문연구기관 또는 대학에의 위탁교육훈련비 2) 「근로자직업능력 개발법」에 따른 직업훈련기관에 위탁훈련비 3) 「근로자직업능력 개발법」에 따라 고용노동부장관의 승인을 받아 위탁훈련하는 경우의 위탁훈련비 4) 「중소기업진흥에 관한 법률」에 따른 기술연수를 받기 위하여 중소기업이 지출한 비용 5) 그 밖에 자체기술능력향상을 목적으로 한 국내외 위탁훈련비로서 기획재정부령으로 정하는 것 <p>나. 「근로자직업능력 개발법」 또는 「고용보험법」에 따른 사내직업능력개발훈련 실시 및 직업능력개발훈련 관련사업 실시에 소요되는 비용으로서 기획재정부령으로 정하는 것</p> <p>라. 중소기업에 대한 인력개발 및 기술지도를 위하여 지출하는 비용으로서 기획재정부령으로 정하는 것</p> <p>마. 생산성향상을 위한 인력개발비로서 기획재정부령으로 정하는 비용</p> <p>바. 기획재정부령으로 정하는 사내기술대학(대학원을 포함한다) 및 사내대학의 운영에 필요한 비용으로서 기획재정부령으로 정하는 것</p>