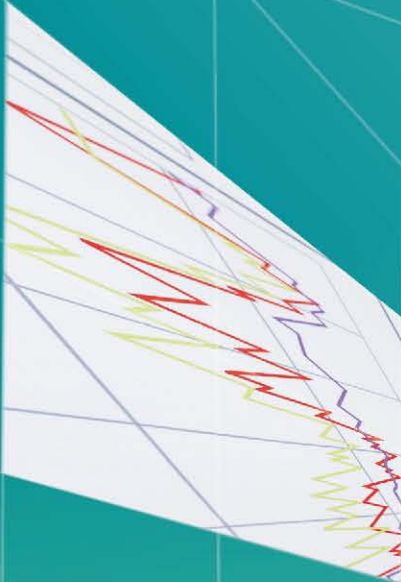


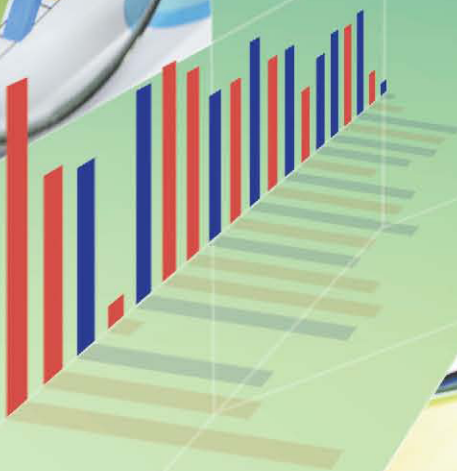
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국세통계연보

STATISTICAL YEARBOOK OF NATIONAL TAX



국세청
NATIONAL TAX SERVICE

2008

국세통계연보

STATISTICAL YEARBOOK OF NATIONAL TAX

머 리 말

최근 조세의 경제적·사회적 정책기능과 공평과세에 관한 국민적 관심이 높아지면서 국세통계에 관한 수요도 갈수록 증대하고 있습니다.

국세청은 이러한 추세에 맞추어 국세통계 수요조사를 지난해 94개 기관에서 금년에는 190개 기관으로 대폭 확대하였습니다. 그리고 현장에서 수렴한 사회 각계 각층의 통계수요를 2008년판 국세통계연보에 최대한 반영하려고 노력하였습니다.

또한 조세정책을 분석하고 연구하는데 도움을 드릴 수 있도록 보다 전문적이고 세분화된 통계자료를 수록하기 위해 많은 노력을 기울였습니다.

세목별 소득공제와 세액공제·감면 등 조세지출에 관한 통계를 확대 개편하였으며, 기업의 경영지표를 보여주는 재무제표를 계정과목별로 세분화하여 수록하였습니다. 기존의 통계도 지역별·업종별·계층별로 교차분석이 가능하도록 보강하였습니다. 또한 사용자의 이해를 돕기 위해 각종 통계의 산출근거와 용어 해설 등을 알기 쉽게 개선하였습니다.

앞으로도 국민 여러분께서 더욱 편하게 이용하실 수 있고, 조세정책의 분석에 도움이 될 수 있는 정확하고 수준 높은 국세통계연보가 될 수 있도록 더욱 노력할 것을 약속드립니다.

아무쪼록 이번 국세통계연보가 국세행정에 대한 이해를 높이는데 많은 도움이 되고, 조세정책을 연구하는데 유용한 자료로 널리 활용될 수 있기를 기대합니다.

2008년 12월

국 세 청 장 관 상 료

PREFACE

As the public pays more and more attention to fair taxation and economic and social functions of tax policies, the demand for national tax statistics keeps increasing as well.

In line with this trend, we, the National Tax Service of Korea, expanded our survey on the demand for national tax statistics from the previous 94 institutions to 190 this year. We strived to reflect the demand for the statistics gathered from all walks of life on the Statistical Yearbook of National Tax 2008 as much as possible.

In addition, we put much effort into adding more professional and classified statistical data to the Yearbook so as to support analysis and research on tax policies conducted by the public.

In the Yearbook, statistics on tax expenditure such as income deduction and tax credit and exemption for each tax item were improved and expanded while financial statements showing companies' management index were classified by account items. The existing statistics were enhanced for cross-analysis by region, business type and income bracket. Further, we provided easier explanation of the calculation basis for various statistics and terminologies to increase user understanding.

We promise to provide more accurate and upgraded Statistical Yearbook of National Tax so that the public can use the statistical data more easily, and we can provide help in analyzing tax policies.

By all means, we hope that Statistical Yearbook of National Tax 2008 will be much help in enhancing national tax administration and of great use in studying tax policies.

December, 2008

Sang Yool Han



Commissioner of the National Tax Service

이용자를 위한 참고사항

- 국세통계연보는 세무서에서 수집한 국세에 관한 신고·결정·경정·조사·징수 등 기본적인 전수자료를 국세청에서 정리·집계하여 통계자료로 수록한 것임
- 수록된 통계의 대상기간은 다음 기준으로 작성하였음
 - 2007.1.1 ~ 2007.12.31 기간동안의 소득, 거래 등을 집계한 통계
 - 종합소득세, 양도소득세, 퇴직소득세, 부가가치세, 주세, 개별소비세, 교통·에너지·환경세, 증권거래세, 인지세
 - 기 타
 - 상 속 세 : 2006.7.1 ~ 2007.6.30까지 상속개시분
 - 증 여 세 : 2006.10.1 ~ 2007.9.30까지 증여분
 - 종합부동산세 : 2007.12.15 ~ 12.31까지 신고분
 - 법 인 세 : 사업연도 종료일이 2006.10.1 ~ 2007.9.30 속하는 신고분
- 결정·경정·조사·징수 현황의 경우에는 2007년중의 실적을 기준으로 작성하였음
- 성별·연령별 통계에서 주민등록번호가 없어 성별 및 연령이 구분되지 않는 외국인 등의 경우에는 이를 제외하였음
- 각 표의 계수의 단위는 금액은 “백만원” 인원은 “명”으로 작성함을 원칙으로 하되, 필요한 경우에는 “억원”, “천명” 등의 단위로 하였음
- 통계표 작성 시 통계생산을 하지 않는 항목은 “**”로 표시하였고, 해당계급구간 납세자 수가 적어 개별납세자의 신고현황이 식별 가능한 경우, 해당 계급구간을 “u”로 표시하였음
- 통계표 작성 시 해당 값이 “0”인 경우에는 “-”으로 표시하였음
- 모든 자료수치는 세부 항목과 합계가 각각 반올림되었으므로 세부항목의 합이 합계와 일치되지 않은 경우도 있음
- 작성자 및 연락처, 2007년 통계연보 연결번호는 통계표 아래쪽에 표시하였고, 자료출처 및 통계표에서 사용한 전문용어의 내용과 해설, 유의사항을 주석으로 표시하여 이용자의 이해를 돕도록 하였음
- 이 국세통계연보에 수록된 자료는 국세청 홈페이지(www.nts.go.kr) 자료실에서도 제공되고 있으며 보다, 자세한 내용이 필요하거나 의문이 있을 경우에는 통계표 하단의 자료작성부서에 문의하시기 바람

Guide for use of Statistics

- The National Tax Service produced statistics for the Statistical Yearbook of National Tax by collecting and tallying complete data of tax return, assessment, reassessment, audit and collecting gathered by district tax office.
- Recording Period that statistics are based on is as below.
 - The Statistics which aggregates the income and the data of transactions etc. during 2007
 - Global Income Tax, Capital Gains Tax, Retirement Income Tax, Value Added Tax, Liquor Tax, Special Excise Tax, Traffic, Energy and Environment Tax, Securities Transaction Tax, Stamp Tax
 - Others
 - Inheritance Tax : Succession commencement part From 2006 July 1st to 2007 June 30th
 - Gift Tax : Donation commencement part From 2006 October 1st to 2007 September 30th
 - Comprehensive Real Estate Holding Tax : Report part From 2007 December 15th to 2007 December 31st
 - Corporation Tax : Period of Business year end is from 2006 October 1st until 2007 September 30th
- The Statistics for collection, assessment, audit and collection are based on the results of 2007 performance.
- The Statistics of sex and age do not include foreigner, etc. that have no resident registration number, for we can not identify the sex and age of them.
- The numbers in the table are, in principle, recorded by the unit of one million won and person. The unit of one hundred million won and thousand persons are also used as needed.
- Lines are marked “***”, if statistics are not available. If cases falling under the marked bracket are so few in number that they may be easily identifiable, then these cases have been marked “u”.
- In the case that the outcome of statistical process is “0”, “0” is marked “-”.
- Because all figures are rounded up, there are some cases that the sum of the constituent items is not equal to the total.
- The drafter, his or her contact information, and reference number are provided under the table. For the convenience of the reader, the footnotes are used to indicate the source of data and explanation of terminology.
- The Statistical Yearbook is also available at the NTS website (www.nts.go.kr). For more information and questions regarding the Yearbook, please contact the drafting division as indicated below each statistics table.

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General

1-1. 세입 및 세출 현황

Annual Revenue and Expenditure [A]

[단위 : 억원, %]

In 100 million won, %

구분 Classification		2003년 Year 2003		2004년 Year 2004		2005년 Year 2005		2006년 Year 2006		2007년 Year 2007	
		금액 Amount	구성비 Ratio	금액 Amount	구성비 Ratio	금액 Amount	구성비 Ratio	금액 Amount	구성비 Ratio	금액 Amount	구성비 Ratio
		(1)	(2)	(3)	(4)	(5)					
세입	Revenue [B] [C]	1,196,755	100.0	1,196,460	100.0	1,364,592	100.0	1,478,656	100.0	1,711,731	100.0
국세	National Tax	1,049,257	87.7	1,081,704	90.4	1,223,916	89.7	1,326,742	89.7	1,553,912	90.8
내국세	Internal Tax [D]	894,957	74.8	926,809	77.5	1,018,268	74.6	1,114,733	75.4	1,302,452	76.1
관세	Customs Duties	68,473	5.7	67,965	5.7	63,177	4.6	68,584	4.6	74,108	4.3
교통세	Transportation Tax	85,804	7.2	86,359	7.2	102,878	7.5	95,938	6.5	114,635	6.7
방위세	Defense Tax	23	-	571	-	-86	-	8	0.0	3	0.0
교육세	Education Tax[E]	-	-	-	-	35,266	2.6	34,204	2.3	38,571	2.2
종합부동산세	Comprehensive Real Estate Holding Tax	-	-	-	-	4,413	0.3	13,275	0.9	24,143	1.4
세외수입	Non-tax Receipt	147,498	12.3	114,756	9.6	140,676	10.3	151,914	10.3	157,819	9.2
세출	Expenditure	1,172,229	100.0	1,182,362	100.0	1,342,076	100.0	1,448,360	100.0	1,543,308	100.0
방위비	National Defense Expenditure	184,914	15.8	199,951	16.9	219,759	16.4	234,281	16.2	240,178	15.6
교육비	Education Expenditure	207,497	17.7	221,127	18.7	274,669	20.5	284,568	19.6	303,951	19.7
사회개발비	Social Development Expenditure	153,317	13.1	165,800	14.0	178,972	13.3	196,906	13.6	219,682	14.2
경제개발비	Economic Development Expenditure	324,993	27.7	307,528	26.0	282,488	21.0	301,146	20.8	323,419	21.0
일반행정부	General Administration Expenditure	126,934	10.8	119,089	10.1	147,428	11.0	172,083	11.9	205,331	13.3
기타지출	Other Expenditure [F]	174,574	14.9	168,867	14.3	238,760	17.8	259,376	17.9	250,747	16.2
세출입차	Balance	24,526	-	14,098	-	22,516	-	30,296	-	168,423	-

생산부서 : 징세과(한경수 397-1512), 운영지원과(황희곤 397-1262)

[2007년 1-1]

자료출처 : 기획재정부

[A] 일반회계를 기준으로 작성하였으며, 특별회계는 제외하였음

[B] 세입은 '총수입(통계번호 1-2)'에서 국세청에서 징수하는 농어촌특별세 28,195억원, 주세 22,629억원과

지방자치단체에서 징수하는 농어촌특별세 9,363억원, 교육세 41억원, 총 60,228억원은 특별회계에 해당되어 작성 제외되었음

[C] 세입은 추경예산(2003년 국세 13,317억원 증가, 2004년 세외수입 18,283억 증가, 2005년 국세 20,876억 감소)을 반영한 것임

[D] 내국세에는 주세 22,629억원이 특별회계로 제외되었음

[E] 2005년부터 교육세가 일반회계로 변경되었음

[F] 기타지출에는 지방재정교부금, 채무상환, 위의 항목에 포함되지 않는 모든 지출을 포함함

[G] 조세의존도 = 총 조세수입 / 일반회계 세입

Source : Ministry of Strategy and Finance

[A] Based on general account, excluding special account

[B] Revenue = Total Revenue(in Table 1-2) - Special account(jurisdiction of the NTS (Special tax for rural development 28,195 + Liquor Tax 22,629) - Special tax for rural development added to local taxes (9,363) - Education Tax added to local taxes (41)

[C] Reflected supplementary budget(2003Year +13,317, 2004Year +18,283, 2005Year -20,876)

[D] Internal Tax = Internal Tax (in Table 1-4) - Liquor Tax 22,629(jurisdiction of the NTS special tax)

[E] Education Tax changed special account to general account in 2005year

[F] Other expenditure includes grants to local governments, repayment of government debt and others not included in the above items

[G] Taxes dependence degree = Total taxes income + general account Revenue

1-2. 국세청 소관 세입 현황

Annual Revenue by the National Tax Service

[단위 : 억원, %]

In 100 million won, %

연도 Year	총 수입 Total Revenue [A] (1=2+3)	국세 National Tax [B] (2)	세외수입 Non-Tax Receipt (3)	국세청세입 Revenue by the NTS [C] [D] (4=5+6)	일반회계 General Account [E] (5)	특별회계 Special Account (6)	구성비 Ratio (7=4/1)
1966년	1,538	**	**	700	**	**	45.5
1970년	4,459	**	**	2,838	**	**	63.6
1975년	16,320	**	**	10,442	**	**	64.0
1980년	66,352	**	**	42,177	**	**	63.6
1985년	126,496	**	**	89,416	**	**	70.7
1986년	142,605	**	**	100,990	**	**	70.8
1987년	173,469	**	**	120,159	**	**	69.3
1988년	214,527	**	**	150,838	**	**	70.3
1989년	250,304	**	**	180,780	**	**	72.2
1990년	304,534	**	**	226,778	**	**	74.5
1991년	350,339	**	**	269,854	**	**	77.0
1992년	375,804	**	**	320,853	**	**	85.4
1993년	419,782	**	**	363,747	**	**	86.7
1994년	494,897	**	**	436,905	**	**	88.3
1995년	592,710	**	**	517,487	**	**	87.3
1996년	681,779	**	**	591,997	**	**	86.8
1997년	749,776	699,277	50,499	636,459	**	**	84.9
1998년	836,014	677,977	158,037	635,315	**	**	76.0
1999년	948,716	756,580	192,136	704,769	**	**	74.3
2000년	1,035,523	929,347	106,176	866,013	**	**	83.6
2001년	1,103,002	957,928	145,074	892,717	**	**	80.9
2002년	1,230,620	1,039,678	190,942	966,166	876,844	89,322	78.5
2003년	1,294,140	1,146,640	147,500	1,070,486	980,784	89,702	82.7
2004년	1,292,713	1,177,957	114,756	1,102,172	1,013,739	88,433	85.3
2005년	1,415,332	1,274,657	140,675	1,204,237	1,160,741	43,496	85.1
2006년	1,532,357	1,380,443	151,914	1,302,609	1,258,158	44,451	85.0
2007년	1,771,959	1,614,140	157,819	1,530,628	1,479,804	50,824	86.4

생산부서 : 징세과(한경수 397-1512)

[2007년 1-2]

[A] 총수입(1)은 '세입(통계번호 1-1)'에 특별회계에 해당되는 60,228억 (농어촌특별세 28,195억, 주세 22,629억,

지방세에 부과되는 농어촌특별세 9,363억, 지방세에 부과되는 교육세 41억)을 합한 금액임

[B] 국세(2)는 '국세(통계번호 1-1)'에 특별회계에 해당되는 60,228억을 합한 금액임

[C] 국세청 세입은 '국세(2)'에 관세 74,108억과 지방자치단체 소관분 9,404억(농어촌특별세 9,363억 + 교육세 41억)을 제외한 금액임

[D] 국세청세입중 특별회계는 농어촌특별세 28,195억과 주세 22,629억이 있음

[E] 2005년부터 교육세가 일반회계로 변경되었음.

[F] **란은 통계생산이 안됨

[A] Total revenue = Revenue (in Table 1-1) + Special account of National Tax(60,228)

[B] National Tax = National Tax (in Table 1-1) + Special account of National Tax(60,228)

[C] Revenue by the NTS = National Tax(2) - Customs duties(74,108) - Special tax for rural development added to local taxes (9,363) - Education Tax added to local taxes (41)

[D] Special Account = Special Tax for Rural Development (28,195) + Liquor Tax (22,629)

[E] Education Tax changed special account to general account in 2005year

[F] Statistics can not be compiled for **

1-3. 내국세 징세비 추이

Cost of Tax Collection

연도 Year	단위 Unit	국세청 징수세액 Tax Amount Collected by the NTS [A]	징세비 Collection Cost [B]	정원 Number of Officials [C]	1인당징수세액 Tax Amount Collected Per an Official	1인당징세비 Cost of Collection Per an Official	징수세액 100원당 징세비 Cost of Collection Per 100 won
		(1)	(2)	(3)	(4=1/3)	(5=2/3)	(6=2/1)
		억원 100 million won	백만원 million won	명 Person	백만원 million won	백만원 million won	원 Won
1980년		42,177	51,209	12,034	350	4	1.21
1984년		79,649	91,492	12,462	639	7	1.15
1985년		89,416	102,796	12,592	710	8	1.15
1986년		100,990	111,555	12,604	801	9	1.10
1987년		120,159	123,042	12,613	953	10	1.02
1988년		150,838	146,629	12,613	1,196	12	0.97
1989년		180,780	174,116	13,099	1,380	13	0.96
1990년		226,778	210,614	14,094	1,609	15	0.93
1991년		269,854	267,149	14,094	1,914	19	0.99
1992년		320,853	313,866	14,502	2,212	22	0.98
1993년		363,747	347,860	14,806	2,457	23	0.96
1994년		436,905	393,808	14,986	2,915	26	0.90
1995년		517,487	471,944	14,986	3,453	31	0.91
1996년		591,997	551,158	15,318	3,865	36	0.93
1997년		636,459	582,151	15,284	4,164	38	0.91
1998년		635,315	581,022	15,182	4,185	38	0.91
1999년		704,769	595,132	15,153	4,651	39	0.84
2000년		866,013	691,228	15,153	5,715	46	0.80
2001년		892,717	755,329	15,145	5,894	50	0.85
2002년		966,166	817,575	15,158	6,374	54	0.85
2003년		1,070,486	879,652	15,158	7,062	58	0.82
2004년		1,102,172	949,234	15,329	7,190	62	0.86
2005년		1,204,237	976,479	15,619	7,710	63	0.81
2006년		1,302,609	1,023,822	16,390	7,948	62	0.79
2007년		1,530,628	1,081,983	18,362	8,336	59	0.71

생산부서 : 징세과(한경수 397-1512), 창의혁신담당관실(윤영석 397-1042), 운영지원과(황희곤397-1262)

[2007년 1-3]

[A] 국세청 징수세액은 내국세, 교통세, 방위세, 교육세, 농어촌특별세 및 종합부동산세의 합계임('통계번호 1-2의 국세청 세입' 참조)

[B] 징세비는 국세청에서 연간 지출한 총 지출금액 (결산기준)

[C] 정원은 매년 12.31일 현재 인원임(정무·별정, 기능직 제외)('통계번호 15-1' 참조)

[A] Tax amount collected by the NTS = National Tax + Transportation Tax + Education Tax + Defense Tax + Special Tax for Rural Development + Comprehensive Real Estate Holding Tax (See 'Revenue by the NTS Table 1-2')

[B] Collection cost is the total expenditure of the NTS each year

[C] Number of tax officials as of Dec. 31, each year (Excluding those in political or privileged, and technical service officials) (See 15-1')

1-4. 조세부담률

Tax Burden Ratio

[단위 : 억원, %]

In 100 million won, %

구분 Classification		2003년	2004년	2005년	2006년	2007년
		Year 2003	Year 2004	Year 2005	Year 2006	Year 2007
		(1)	(2)	(3)	(4)	(5)
국민총생산	GDP [A]	7,246,749	7,793,805	8,105,159	8,480,447	9,011,887
조세부담	Amount of Tax Burden [B]	1,477,969	1,519,974	1,634,431	1,793,374	2,048,540
국세	National Tax [C]	1,146,640	1,177,957	1,274,657	1,380,443	1,614,140
내국세	Internal Tax [D]	922,311	952,764	1,044,279	1,138,795	1,325,081
관세	Customs Duties	68,473	67,965	63,177	68,584	74,108
교통·에너지·환경세	Traffic·Energy·Environment Tax	100,005	100,651	102,878	95,938	114,635
방위세	Defense Tax	21	571	-86	8	3
교육세	Education Tax	36,513	35,295	35,266	34,204	38,571
농특세	Special Tax for Rural Development	19,317	20,711	24,730	29,639	28,195
종합부동산세	Comprehensive Real Estate Holding Tax	-	-	4,413	13,275	24,143
지방세	Local Tax	331,329	342,017	359,774	412,931	434,400
내국세부담률	Ratio of Internal Tax Burden to GDP (D/A)	12.7	12.2	12.9	13.4	14.7
조세부담률	Ratio of Tax Burden to GDP (B/A)	20.4	19.5	20.2	21.2	22.7

생산부서 : 경제과(한경수 397-1512)

[2007년 1-4]

자료출처 : 기획재정부

[A] GDP는 한국은행 국민계정 기준연도 변경('95⇒'00)후 수치임

[B] 조세부담에는 사회보장부담금은 포함되어있지 않음

[C] 국세는 '국세(통계번호 1-1)'에 특별회계에 해당되는 60,228억 (농어촌특별세 28,195억, 주세 22,629억, 지방세에 부과되는 농어촌특별세 9,363억, 지방세에 부과되는 교육세 41억)을 합한 금액임

[D] 내국세에는 '내국세(통계번호 1-1)'에 특별회계에 해당되는 주세 22,629억원이 포함되어 있음

Source : Ministry of Strategy and Finance

[A] Figures after the Bank of Korea readjusted the base year of National Account from 1995 to 2000

[B] Social security contribution is not included

[C] National Tax = National Tax(in Table 1-1) + Special account{jurisdiction of the NTS (Special tax for rural development 28,195 + Liquor Tax 22,516) - Special tax for rural development added to local taxes (9,363) - Education Tax added to local taxes (41)

[D] Internal Tax = Internal Tax (in Table 1-1) + Liquor Tax 22,629(jurisdiction of the NTS special tax)

1-5. 조세부담률 국제비교

International Comparison of Tax Burden Ratio [A]

[단위 : %]

%

구분 Classification		2002년 Year 2002 (1)	2003년 Year 2003 (2)	2004년 Year 2004 (3)	2005년 Year 2005 (4)	2006년 Year 2006 (5)	2007년 Year 2007 (6)
한국	Korea	19.8	20.4	19.5	20.2	21.2	22.7
일본	Japan	16.2	15.8	16.4	17.3	**	**
미국	U.S.A	19.6	18.9	19.2	20.6	21.5	**
영국	U.K	29.5	28.9	28.9	29.6	30.6	**
독일	Germany	21.1	21.1	20.7	20.9	22.0	**
프랑스	France	27.3	26.8	27.3	27.8	22.3	**
이탈리아	Italy	29.2	29.4	28.6	28.4	29.9	**
오스트레일리아	Australia	30.5	30.7	31.1	30.9	**	**
오스트리아	Austria	29.2	28.4	28.3	27.6	30.1	**
벨기에	Belgium	30.6	30.3	30.8	31.5	27.8	**
캐나다	Canada	28.5	28.3	28.6	28.4	30.6	**
체코	Czech Republic	20.6	21.2	22.1	21.6	20.5	**
덴마크	Denmark	46.6	46.5	48.1	49.2	47.9	**
핀란드	Finland	33.5	32.7	31.8	32.0	32.3	**
그리스	Greece	24.6	23.3	17.4	17.7	17.4	**
헝가리	Hungary	26.8	26.5	26.3	25.6	24.4	**
아이슬란드	Iceland	33.4	34.5	35.1	38.1	**	**
아일랜드	Ireland	23.9	24.5	25.8	26.1	27.8	**
룩셈부르크	Luxembourg	28.2	27.4	27.0	27.8	26.4	**
멕시코	Mexico	14.9	15.8	15.8	16.8	17.5	**
네덜란드	Netherlands	24.2	23.6	23.6	25.8	25.1	**
뉴질랜드	New Zealand	34.6	34.4	35.5	37.8	36.5	**
노르웨이	Norway	33.7	33.1	33.9	34.8	34.9	**
폴란드	Poland	24.1	20.4	20.0	20.7	**	**
포르투갈	Portugal	23.7	23.9	22.7	22.7	24.0	**
슬로바키아	Slovak Republic	19.1	18.5	18.4	18.8	17.8	**
스페인	Spain	22.2	22.2	22.6	23.7	24.9	**
스웨덴	Sweden	34.7	35.5	36.2	37.2	44.4	**
스위스	Switzerland	22.4	21.9	22.0	22.6	23.0	**
터키	Turkey	25.0	26.0	23.8	25.1	32.5	**
OECD 평균	OECD Average	26.6	26.4	26.3	26.9	27.4	**

생산부서 : 징세과(한경수 397-1512)

[2007년 1-5]

자료출처 : OECD Revenue Statistics 1965-2007, 기획재정부

[A] 사회보장분담금은 포함되지 않음

[B] **란은 통계생산이 안됨

Source : OECD Revenue Statistics 1965-2007, Ministry of Strategy and Finance

[A] Social security contribution is not included

[B] Statistics can not be compiled for **

1-6. 국세·지방세 비율 국제비교

International Comparison of the Ratio of National Tax to Local Tax

[단위 : %]

%

구분 Classification		2003년		2004년		2005년		2006년		2007년	
		Year 2003		Year 2004		Year 2005		Year 2006		Year 2007	
		국세	지방세	국세	지방세	국세	지방세	국세	지방세	국세	지방세
		National Tax	Local Tax	National Tax	Local Tax	National Tax	Local Tax	National Tax	Local Tax	National Tax	Local Tax
		(1)	(2)	(3)	(4)	(5)					
한국	Korea [A]	77.6	22.4	77.5	22.5	78.0	22.0	77.0	23.0	78.8	21.2
일본	Japan	58.1	41.9	58.9	41.1	60.0	40.0	59.7	40.3	**	**
미국	U.S.A	52.7	47.3	52.1	47.9	54.5	45.5	55.9	44.1	**	**
영국	U.K	94.1	5.9	94.0	6.0	94.1	5.9	94.3	5.7	**	**
독일	Germany	51.6	48.4	50.4	49.6	50.8	49.2	50.3	49.7	**	**
프랑스	France	79.3	20.7	79.1	20.9	77.7	22.3	76.9	23.1	**	**
이탈리아	Italy	76.0	24.0	76.1	23.9	75.9	24.1	77.9	22.1	**	**
오스트레일리아	Australia	68.1	31.9	69.4	30.6	69.2	30.8	69.0	31.0	**	**
오스트리아	Austria	75.3	24.7	75.1	24.9	74.9	25.1	74.6	25.4	**	**
벨기에	Belgium	53.9	46.1	53.8	46.2	52.7	47.3	52.2	47.8	**	**
캐나다	Canada	49.1	50.9	49.2	50.8	48.9	51.1	48.5	51.5	**	**
체코	Czech Republic	77.5	22.5	77.4	22.6	73.4	26.6	73.7	26.3	**	**
덴마크	Denmark	63.3	36.7	64.5	35.5	66.1	33.9	65.5	34.5	**	**
핀란드	Finland	71.9	28.1	72.3	27.7	72.2	27.8	71.5	28.5	**	**
그리스	Greece	98.6	1.4	98.6	1.4	98.7	1.3	98.7	1.3	**	**
헝가리	Hungary	91.7	8.3	91.2	8.8	91.0	9.0	90.7	9.3	**	**
아이슬란드	Iceland	75.3	24.7	77.5	22.5	79.2	20.8	75.8	24.2	**	**
아일랜드	Ireland	97.6	2.4	97.7	2.3	97.5	2.5	97.6	2.4	**	**
룩셈부르크	Luxembourg	91.8	8.2	93.1	6.9	93.8	6.2	94.0	6.0	**	**
멕시코	Mexico	75.5	24.5	76.6	23.4	76.4	23.6	75.7	24.3	**	**
네덜란드	Netherlands	93.9	6.1	93.6	6.4	94.0	6.0	94.7	5.3	**	**
뉴질랜드	New Zealand	94.4	5.6	94.5	5.5	94.7	5.3	94.4	5.6	**	**
노르웨이	Norway	85.3	14.7	86.3	13.7	86.7	13.3	87.4	12.6	**	**
폴란드	Poland	86.4	13.6	80.2	19.8	81.0	19.0	81.1	18.9	**	**
포르투갈	Portugal	91.2	8.8	91.2	8.8	90.4	9.6	90.7	9.3	**	**
슬로바키아	Slovak Republic	91.7	8.3	91.8	8.2	81.4	18.6	81.2	18.8	**	**
스페인	Spain	56.7	43.3	53.8	46.2	54.7	45.3	54.8	45.2	**	**
스웨덴	Sweden	62.7	37.3	63.2	36.8	63.6	36.4	63.9	36.1	**	**
스위스	Switzerland	45.7	54.3	45.8	54.2	46.4	53.6	46.3	53.7	**	**
터키	Turkey	92.7	7.3	90.8	9.2	90.2	9.8	89.3	10.7	**	**
OECD 평균	OECD Unweighted Average	76.0	24.0	75.9	24.1	75.6	24.4	75.4	24.6	**	**

생산부서 : 징세과(한경수 397-1512)

[2007년 1-6]

자료출처 : OECD Revenue Statistics 1965-2007, 기획재정부

[A] 일반회계기준으로 작성됨

[B] **란은 통계생산이 안됨

Source : OECD Revenue Statistics 1965-2007, Ministry of Strategy and Finance

[A] Based on general account basis

[B] Statistics can not be compiled for **

1-7. 직접세·간접세 비율 국제비교

International Comparison of the Ratio of Direct Tax to Indirect Tax [A] [B]

[단위 : %]

%

구분 Classification		2003년 Year 2003		2004년 Year 2004		2005년 Year 2005		2006년 Year 2006		2007년 Year 2007	
		직접세 Direct Tax	간접세 Indirect Tax	직접세 Direct Tax	간접세 Indirect Tax	직접세 Direct Tax	간접세 Indirect Tax	직접세 Direct Tax	간접세 Indirect Tax	직접세 Direct Tax	간접세 Indirect Tax
		(1)	(2)	(3)	(4)	(5)					
		한국 Korea	국세기준 National Tax	43.6	56.4	44.6	55.4	46.9	53.1	49.0	51.0
	조세기준 National Tax and Local Tax [C]	53.1	46.9	53.6	46.4	55.2	44.8	57.3	42.7	58.7	41.3
일본	Japan [D]	56.3	43.7	59.4	40.6	62.4	37.6	62.6	37.4	**	**
미국	U.S.A	91.6	8.4	91.8	8.2	92.7	7.3	93.5	6.5	**	**
영국	U.K	56.2	43.8	56.2	43.8	59.1	48.9	60.0	40.0	**	**
독일	Germany	41.7	58.3	41.7	58.3	41.4	58.6	43.4	56.6	**	**
프랑스	France [E]	42.8	57.2	41.2	58.8	41.2	58.8	41.9	58.1	**	**
이탈리아	Italy	51.5	48.5	50.6	49.4	50.7	49.3	52.2	47.8	**	**

생산부서 : 정세과(한경수 397-1512)

[2007년 1-7]

자료출처 : 재정금융통계월보 (일본재무성 2008.4월)

[A] 직접세란 세금을 납부하는 자와 이를 부담하는 부담자가 같은 세금으로 소득세, 법인세, 상속·증여세, 종합부동산세 등이 있음

[B] 간접세란 세금을 납부하는 자와 이를 부담하는 부담자가 서로 다른 세금으로 부가가치세, 개별소비세, 주세, 증권거래세, 교통세, 관세 등이 있음

[C] 조세는 국세와 지방세를 합한 것임

[D] 일본은 결산기준, 나머지 국가는 예산기준임

[E] 프랑스는 일반회계 국세 기준임

[F] **란은 통계생산이 안됨

Source : Ministry of Strategy and Finance

[A] Direct Tax is the tax which the taxpayer is same with the person who actually bears the burden of tax, which includes Income tax, corporation tax, inheritance tax, gift tax, and comprehensive real estate holding Tax

[B] Indirect Tax is the tax which the taxpayer is different from the person who actually bears the burden of tax, which includes value added tax, special excise tax, liquor tax, securities transaction tax, transportation tax, and customs duties

[C] The sum of National Tax and Local Tax

[D] Japan is based on settlement, others are based on budget

[E] France is based on national tax of general account

[F] Statistics can not be compiled for **

1-8. 세목별·지역별 납세인원 현황 (1/2)

Number of Taxpayers, by Type of Tax and by Region (1/2)

[단위 : 명]

In person

구분 Classification	합계 Total (1=2+10)	직접세 Direct Taxes					
		직접세계 Direct Tax Total (2=3+~+9)	종합소득세 Global Income Tax [A] (3)	양도소득세 Capital Gains Tax [B] (4)	법인세 Corporation Tax [C] (5)	상속세 Inheritance- Tax [D] (6)	증여세 Gift Tax [D] (7)
2003년 2003 Total	10,293,195	6,187,984	4,227,354	621,835	330,187	1,720	54,441
2004년 2004 Total	10,438,434	6,381,742	4,363,257	617,905	341,866	1,808	103,024
2005년 2005 Total	10,543,729	6,281,285	4,369,881	485,330	360,821	1,816	62,925
2006년 2006 Total	11,363,123	6,958,886	4,580,357	623,770	372,393	2,221	88,279
2007년 2007 Total	12,118,718	7,372,212	4,913,387	451,882	393,700	2,603	121,471
서울청 Seoul RTO	3,267,055	2,058,230	1,200,427	99,854	141,313	1,133	37,335
충부청 Jungbu RTO	3,782,178	2,339,487	1,556,959	159,225	105,700	778	40,072
인천 Incheon	644,412	407,633	285,109	28,157	19,095	168	6,027
경기 Gyeonggi	2,795,244	1,732,137	1,127,506	115,484	77,696	577	31,238
강원 Gangwon	342,522	199,717	144,344	15,584	8,909	33	2,807
대전청 Daejeon RTO	1,104,987	645,729	456,595	44,901	33,260	186	10,555
대전 Daejeon	341,599	199,362	147,571	9,087	8,822	67	3,221
충북 Chungbuk	333,987	194,787	136,320	15,722	10,701	55	2,690
충남 Chungnam	429,401	251,580	172,704	20,092	13,737	64	4,644
광주청 Gwangju RTO	1,015,308	586,742	428,866	37,440	34,794	106	8,922
광주 Gwangju	320,580	194,600	146,350	9,097	9,463	43	3,062
전북 Jeonbuk	358,735	208,576	152,636	14,419	11,379	33	2,916
전남 Jeonnam	335,993	183,566	129,880	13,924	13,952	30	2,944
대구청 Daegu RTO	1,082,506	635,336	465,068	40,595	28,595	145	9,827
대구 Daegu	546,330	321,884	242,604	15,719	12,413	73	4,247
경북 Gyeongbuk	536,176	313,452	222,464	24,876	16,182	72	5,580
부산청 Busan RTO	1,866,684	1,106,688	805,472	69,867	50,038	255	14,760
부산 Busan	843,301	508,129	380,085	21,481	21,516	147	5,700
울산 Ulsan	226,653	136,993	95,451	12,259	5,687	24	2,317
경남 Gyeongnam	661,115	380,660	272,513	29,613	19,051	52	5,030
제주 Jeju	135,615	80,906	57,423	6,514	3,784	32	1,713

생산부서 : 소득세과(김상윤 397-1736), 재산세과(신희철 397-1752), 법인세과(김정주 397-1822), 종합부동산세과(오상휴 397-1796), 원천세과(김성수 397-1846), 부가가치세과(김승현 397-1716), 소비세과(김정남 397-1872)

[다음페이지 계속]

- [A] 종합소득세 납세자는 2007년 귀속 사업소득 또는 부동산소득이 있는 사업자를 기준으로 함
- [B] 양도소득세 납세자는 2007년 귀속 양도소득세 신고인원이며, 2004년 이전은 결정인원도 포함됨
- [C] 법인세 납세자는 2007.12.31일 현재 가동법인을 기준으로 함
- [D] 상속·증여세 납세자는 2007년도에 상속·증여세를 결정한 인원임
- [E] 종합부동산세 납세자는 2007.12월 신고인원을 기준으로 함
- [A] Based on number of taxpayers who have business income or real estate rental income during 2007
- [B] Based on number of taxpayers who filed tax returns for the 2007 taxable year
- In the figures of year 2002, 2003, and 2004, number of taxpayers assessed are also included
- [C] Based on number of corporations in operation as of Dec. 31, 2007
- [D] Based on number of taxpayers assessed during 2007
- [E] Based on number of taxpayers filed tax returns in Dec. 2007

1-8. 세목별·지역별 납세인원 현황 (2/2)

Number of Taxpayers, by Type of Tax and by Region (2/2)

[단위 : 명]

In person

구분 Classification		간접세 Indirect Tax						증권거래세 Securities Transaction Tax [J]
		종합부동산세 Comprehensive Real Estate Holding Tax [E]	원천세 Withheld Tax [F]	간접세계 Indirect Tax Total (10=11+~+14)	부가가치세 Value Added Tax [G]	특별소비세 Special Excise Tax [H]	주세 Liquor Tax [I]	
		(8)	(9)	(10=11+~+14)	(11)	(12)	(13)	(14)
2003년	2003 Total	**	952,447	4,105,211	3,994,665	7,787	1,380	101,379
2004년	2004 Total	**	953,882	4,056,692	3,942,247	7,627	1,433	105,385
2005년	2005 Total	70,676	929,836	4,262,444	4,121,612	7,642	1,422	131,768
2006년	2006 Total	340,747	951,119	4,404,237	4,260,946	7,647	1,406	134,238
2007년	2007 Total	482,622	1,006,547	4,746,506	4,601,534	7,778	1,425	135,769
서울청	Seoul RTO	263,170	314,998	1,208,825	1,162,347	1,267	31	45,180
중부청	Jungbu RTO	158,965	317,788	1,442,691	1,399,901	1,930	268	40,592
인천	Incheon	9,088	59,989	236,779	230,622	418	16	5,723
경기	Gyeonggi	145,498	234,138	1,063,107	1,029,408	1,272	159	32,268
강원	Gangwon	4,379	23,661	142,805	139,871	240	93	2,601
대전청	Daejeon RTO	17,953	82,279	459,258	447,135	889	295	10,939
대전	Daejeon	5,949	24,645	142,237	138,082	290	20	3,845
충북	Chungbuk	3,650	25,649	139,200	135,759	246	128	3,067
충남	Chungnam	8,354	31,985	177,821	173,294	353	147	4,027
광주청	Gwangju RTO	9,782	66,832	428,566	415,834	942	360	11,430
광주	Gwangju	3,350	23,235	125,980	120,877	303	20	4,780
전북	Jeonbuk	3,693	23,500	150,159	146,428	426	173	3,132
전남	Jeonnam	2,739	20,097	152,427	148,529	213	167	3,518
대구청	Daegu RTO	12,034	79,072	447,170	435,054	1,126	222	10,768
대구	Daegu	6,731	40,097	224,446	217,961	749	28	5,708
경북	Gyeongbuk	5,303	38,975	222,724	217,093	377	194	5,060
부산청	Busan RTO	20,718	145,578	759,996	741,263	1,624	249	16,860
부산	Busan	9,496	69,704	335,172	326,492	737	31	7,912
울산	Ulsan	3,420	17,835	89,660	87,098	470	12	2,080
경남	Gyeongnam	5,657	48,744	280,455	274,250	278	188	5,739
제주	Jeju	2,145	9,295	54,709	53,423	139	18	1,129

생산부서 : 소득세과(김삼윤 397-1736), 재산세과(신희철 397-1752), 법인세과(이상우 397-1812), 종합부동산세과(오상휴 397-1796), 원천세과(김성수 397-1846), 부가가치세과(김한년 397-1706), 소비세과(김정남 397-1872)

[2007년 1-8]

[F] 원천세 납세자는 2007년 이행상황신고서상의 원천징수의무자 수임

[G] 부가가치세 납세자는 2007.2기 확정신고자 수임

[H] 특별소비세 납세자는 2007.12월분 신고자 수임(교통·에너지·환경세 포함. 정기신고서만 대상임)

[I] 주세 납세자는 2007.12.31일 현재 주류 제조면허 수임

[J] 증권거래세 납세자는 2007년 귀속 신고인원의 합계임

[K] **란은 통계생산이 안됨

[F] Based on number of withholding agents during 2007

[G] Based on number of taxpayers who filed final VAT returns for the 2nd period of 2007

[H] Based on number of taxpayers who filed tax returns for transactions occurred in Dec. 2007

[I] Based on number of licenced liquor plants as of Dec. 31, 2007

[J] Based on number of withholding agents who filed tax returns for transactions occurred during 2007

[K] Statistics can not be compiled for **

2

징
수

징 수

Tax Collection

2-1-1. 예산 및 세수 실적

Budget and Actual Collection of Tax [A]

[단위 : 백만원, %]

In million won, %

구분 Classification		예산액 Budget [B]	징수결정액 Amount Determined for Collection [C]	수납액 Amount Collected [D]	불납결손액 Write-off of Uncollectable	미수납액 Amount Delinquent (5=2-3-4)	비율 Ratio (6=3/1)
		(1)	(2)	(3)	(4)	(5=2-3-4)	(6=3/1)
2003년	2003 Total	106,966,800	118,607,695	107,048,638	6,492,688	5,066,369	100.1
2004년	2004 Total	113,764,700	123,305,382	110,217,077	6,887,108	6,201,197	96.9
2005년	2005 Total	119,811,200	134,022,031	120,423,725	6,878,625	6,719,681	100.5
2006년	2006 Total	127,923,400	143,095,027	130,260,883	6,432,521	6,401,623	101.8
2007년	2007 Total	139,383,300	166,268,086	153,062,775	6,429,674	6,775,637	109.8
내국세	Internal Tax	119,968,000	145,583,499	132,508,138	6,351,111	6,724,250	110.5
직접세	Direct Tax	65,868,500	81,796,290	77,115,234	2,481,021	2,200,035	117.1
소득세	Income Tax	32,780,700	42,008,974	38,855,971	1,714,502	1,438,501	118.5
신고분	Income Tax Self Assessed	12,580,500	20,454,883	17,477,335	1,664,639	1,312,909	138.9
원천분	Income Tax Withheld	20,200,200	21,554,091	21,378,636	49,863	125,592	105.8
법인세	Corporation Tax	30,495,700	36,619,591	35,417,342	679,463	522,786	116.1
상속세	Inheritance Tax	1,015,800	1,132,167	1,058,963	6,412	66,792	104.2
증여세	Gift Tax	1,576,300	2,035,554	1,782,954	80,644	171,956	113.1
자산재평가세	Asset Revaluation Tax [E]	-	4	4	-	-	-
간접세	Indirect Tax	51,070,100	57,294,470	51,834,151	2,023,439	3,436,880	101.5
부가가치세	Value Added Tax	41,163,100	46,248,492	40,941,908	1,996,358	3,310,226	99.5
특별소비세	Special Excise Tax	5,204,100	5,301,941	5,161,140	22,853	117,948	99.2
주세	Liquor Tax	2,378,500	2,269,060	2,262,282	477	6,301	95.1
전화세	Telephone Tax [F]	-	26	26	-	-	-
증권거래세	Securities Transaction Tax	2,324,400	3,474,951	3,468,795	3,751	2,405	149.2
인지세	Stamp Tax	596,600	587,989	587,969	14	6	98.6
과년도 수입	Revenue of Previous Years	2,432,800	5,904,750	2,970,784	1,846,637	1,087,329	122.1
교통·에너지·환경세	Traffic·Energy·Environment Tax	11,324,000	11,510,946	11,463,503	41,331	6,112	101.2
방위세	Defense Tax	-	527	304	98	125	-
교육세	Education Tax	3,745,200	3,887,993	3,857,076	12,704	18,213	103.0
농어촌특별세	Special Tax for Rural Development	2,457,000	2,832,741	2,819,498	4,801	8,442	114.8
종합부동산세	Comprehensive Real Estate Holding Tax [G]	1,889,100	2,452,380	2,414,256	19,629	18,495	127.8

생산부서 : 징세과(박창규 397-1522)

[2007년 2-1-1]

[A] 2007년 세수실적을 기준으로 작성함

[B] 예산액은 추가경정예산을 반영한 것임

[C] 징수결정액은 자진납부세액에 고지결정세액을 합한 금액에서 환급결정 금액을 차감한 것을 말함

[D] 수납액은 자진납부세액과 고지결정세액중 납부세액을 합한 금액에서 환급액을 차감한 것을 말함

[E] 자산재평가세는 2000.12.31. 폐지됨

[F] 전화세는 2001.9.1.부터 부가가치세로 통합됨

[G] 종합부동산세는 2005.1.5. 신설됨

[A] Statistics based on tax collected in 2007

[B] Reflected supplementary budget

[C] Amount determined for collection = The sum of tax amount voluntarily paid + Tax amount assessed - Tax refund assessed

[D] Amount Collected = The sum of tax amount voluntarily paid + Tax amount paid for tax assessed - Tax refund

[E] Asset revaluation tax was abolished on Dec. 31, 2000

[F] Telephone tax was integrated into value added tax on Sep. 1, 2001

[G] Comprehensive real estate holding tax was enacted on Jan. 5, 2005

2-1-2. 연도별·세목별 세수 실적 (1/3)

Tax Collection, by Year and by Type of Tax (1/3)

[단위 : 백만원]

In million won

구분 Classification		2003년	2004년	2005년	2006년	2007년
		Year 2003	Year 2004	Year 2005	Year 2006	Year 2007
		(1)	(2)	(3)	(4)	(5)
합 계	Total [A][B]	107,048,638	110,217,077	120,423,725	130,260,883	153,062,775
내국세	Internal Tax	92,231,159	95,276,356	104,427,868	113,879,497	132,508,138
직접세	Direct Tax	47,734,645	49,806,922	56,327,171	62,794,317	77,115,234
소득세	Income Tax	20,787,302	23,434,004	24,650,520	31,004,340	38,855,971
신고분	Income Tax self Assessed	7,167,847	8,316,709	9,078,887	12,784,050	17,477,335
원천분	Income Tax Withheld	13,619,455	15,117,295	15,571,633	18,220,290	21,378,636
법인세	Corporation Tax	25,632,684	24,678,343	29,805,494	29,362,229	35,417,342
토지초과이득세	Excessively Increased Value of Land Tax [C]	-	-	-	-	-
상속세	Inheritance Tax	485,302	588,328	701,964	867,649	1,058,963
증여세	Gift Tax	829,756	1,119,918	1,170,863	1,521,643	1,782,954
자산재평가세	Assets Revaluation Tax [D]	-399	-13,671	-1,670	38,456	4
간접세	Indirect Tax	42,514,026	43,036,743	45,483,494	47,928,135	51,834,151
부가가치세	Value Added Tax	33,447,038	34,571,755	36,118,641	38,092,857	40,941,908
특별소비세	Special Excise Tax	4,732,985	4,574,032	4,399,528	4,903,453	5,161,140
주세	Liquor Tax	2,726,181	2,588,795	2,595,099	2,405,598	2,262,282
전화세	Telephone Tax [E]	1,361	581	-299	542	26
증권거래세	Securities Transaction Tax	1,606,461	1,301,580	2,370,525	2,525,685	3,468,795
인지세	Stamp Tax	456,513	435,828	499,962	587,901	587,969
과년도수입	Revenue of Previous Years	1,525,975	1,996,863	2,117,241	2,569,144	2,970,784
교통·에너지·환경세	Traffic·Energy·Environment Tax	10,000,473	10,065,117	10,287,765	9,593,771	11,463,503
방위세	Defense Tax	2,198	57,051	-8,591	806	304
교육세	Education Tax	3,651,326	3,529,520	3,526,591	3,420,417	3,857,076
농어촌특별세	Special Tax for Rural Development	1,163,482	1,289,033	1,748,764	2,038,881	2,819,498
종합부동산세	Comprehensive Real Estate Holding Tax [F]	-	-	441,328	1,327,511	2,414,256

생산부서 : 징세과(한경수 397-1512)

[다음페이지 계속]

[A] 2007년 세수실적은 2006년 대비 17.5% 증가함

[B] 국세(통계번호 1-2 참조)중 관세, 지방세분의 농어촌특별세 및 교육세는 국세청 세입이 아니므로 제외함

[C] 토지초과이득세는 1998.12.28. 폐지됨

[D] 자산재평가세는 2000.12.31. 폐지됨

[E] 전화세는 2001.9.1.부터 부가가치세로 통합됨

[F] 종합부동산세는 2005.1.5. 신설됨

[A] Tax collection in 2007 increased by 17.5% from that of 2006

[B] Total = National Tax Total (in Table 1-2) - Customs Duties - Special Tax for Rural Development and education tax added to local taxes

[C] Excessively increased value of land tax was abolished on Dec. 28, 1998

[D] Asset revaluation tax was abolished on Dec. 31, 2000

[E] Telephone tax was integrated into value added tax on Sep. 1, 2001

[F] Comprehensive real estate holding tax was enacted on Jan. 5, 2005

2-1-2. 연도별·세목별 세수 실적 (2/3)

Tax Collection, by Year and by Type of Tax (2/3)

[단위 : 백만원]

In million won

구분 Classification		2003년 Year 2003 (1)	2004년 Year 2004 (2)	2005년 Year 2005 (3)	2006년 Year 2006 (4)	2007년 Year 2007 (5)
현년도분	Present Year	105,522,663	108,220,214	118,306,484	127,691,739	150,091,991
내국세	Internal Tax	90,705,184	93,279,493	102,310,627	111,310,353	129,537,354
직접세	Direct Tax	47,734,645	49,806,922	56,327,171	62,794,317	77,115,234
소득세	Income Tax	20,787,302	23,434,004	24,650,520	31,004,340	38,855,971
신고분	Income Tax self Assessed	7,167,847	8,316,709	9,078,887	12,784,050	17,477,335
원천분	Income Tax Withheld	13,619,455	15,117,295	15,571,633	18,220,290	21,378,636
법인세	Corporation Tax	25,632,684	24,678,343	29,805,494	29,362,229	35,417,342
토지초과이득세	Excessively Increased Value of Land Tax [C]	-	-	-	-	-
상속세	Inheritance Tax	485,302	588,328	701,964	867,649	1,058,963
증여세	Gift Tax	829,756	1,119,918	1,170,863	1,521,643	1,782,954
자산재평가세	Assets Revaluation Tax [D]	-399	-13,671	-1,670	38,456	4
간접세	Indirect Tax	42,514,026	43,036,743	45,483,494	47,928,135	51,834,151
부가가치세	Value Added Tax	33,447,038	34,571,755	36,118,641	38,092,857	40,941,908
특별소비세	Special Excise Tax	4,732,985	4,574,032	4,399,528	4,903,453	5,161,140
주세	Liquor Tax	2,726,181	2,588,795	2,595,099	2,405,598	2,262,282
전화세	Telephone Tax [E]	1,361	581	-299	542	26
증권거래세	Securities Transaction Tax	1,606,461	1,301,580	2,370,525	2,525,685	3,468,795
인지세	Stamp Tax	456,513	435,828	499,962	587,901	587,969
교통·에너지·환경세	Traffic·Energy·Environment Tax	10,000,473	10,065,117	10,287,765	9,593,771	11,463,503
방위세	Defense Tax	2,198	57,051	-8,591	806	304
교육세	Education Tax	3,651,326	3,529,520	3,526,591	3,420,417	3,857,076
농어촌특별세	Special Tax for Rural Development	1,163,482	1,289,033	1,748,764	2,038,881	2,819,498
종합부동산세	Comperhensive Real Estate Hoilding Tax [F]	-	-	441,328	1,327,511	2,414,256

생산부서 : 징세과(한경수 397-1512)

[다음페이지 계속]

2-1-2. 연도별·세목별 세수 실적 (3/3)

Tax Collection, by Year and by Type of Tax (3/3)

[단위 : 백만원]

In million won

구분 Classification		2003년 Year 2003	2004년 Year 2004	2005년 Year 2005	2006년 Year 2006	2007년 Year 2007
		(1)	(2)	(3)	(4)	(5)
과년도분	Previous Years	1,525,975	1,996,863	2,117,241	2,569,144	2,970,784
내국세	Internal Tax	1,187,530	1,622,281	1,601,892	2,000,356	2,206,739
직접세	Direct Tax	336,805	603,802	202,222	499,240	545,217
소득세	Income Tax	353,315	450,754	595,344	736,810	787,366
신고분	Income Tax self Assessed	312,591	448,997	544,127	693,941	751,786
원천분	Income Tax Withheld	40,724	1,757	51,217	42,869	35,580
법인세	Corporation Tax	-60,949	126,841	-448,692	-257,010	-251,025
토지초과이득세	Excessively Increased Value of Land Tax [C]	1,477	161	126	203	168
상속세	Inheritance Tax	19,834	10,104	20,002	14,014	21,991
증여세	Gift Tax	23,070	17,082	35,441	5,223	-13,283
자산재평가세	Assets Revaluation Tax [D]	58	-1,140	1	-	-
간접세	Indirect Tax	850,683	1,018,494	1,399,629	1,501,263	1,661,472
부가가치세	Value Added Tax	835,804	1,002,819	1,385,826	1,490,808	1,645,987
특별소비세	Special Excise Tax	12,788	13,547	11,961	9,261	12,237
주세	Liquor Tax	891	324	429	589	592
전화세	Telephone Tax [E]	8	5	4	3	2
증권거래세	Securities Transaction Tax	1,192	1,799	1,409	602	2,654
인지세	Stamp Tax	42	-15	41	-147	50
수입분	Tax on Import [G]	338,445	374,582	515,349	568,788	764,045

생산부서 : 징세과(한경수 397-1512)

[2007년 2-1-2]

[G] 수입분은 관세청에서 징수하는 세수임

[G] Tax on import is collected by the Korea Customs Service

2-1-3. 지역별·세목별 세수 실적 (1/4)

Tax Collection, by Region and by Type of Tax (1/4)

[단위 : 백만원]

In million won

구분 Classification		합계 Total		서울청 Seoul RTO	중부청 Jungbu RTO		
		금액 Amount (1=3+4+8+12+16+19+24+25)	구성비 Ratio (2)		소계 Sub-total (4=5+6+7)	인천 Incheon (5)	경기 Gyeonggi (6)
2003년	2003 Total	107,048,920	100.0	39,652,254	16,263,923	2,764,061	12,221,230
2004년	2004 Total	110,217,077	100.0	38,768,431	15,574,182	2,737,629	11,340,138
2005년	2005 Total	120,423,725	100.0	43,003,723	17,923,730	2,948,491	13,491,347
2006년	2006 Total	130,260,883	100.0	49,234,337	17,755,255	2,637,433	13,729,423
2007년	2007 Total [A]	153,062,775	100.0	59,619,400	23,663,294	3,807,446	18,286,023
내국세	Internal Tax	132,508,138	86.6	55,176,478	21,694,564	3,104,127	17,155,474
직접세	Direct Tax	77,115,234	50.4	42,950,594	17,655,360	2,776,050	14,183,596
소득세	Income Tax	38,855,971	25.4	19,193,218	10,213,293	1,724,257	8,015,890
신고분	Income Tax Self Assessed	17,477,335	11.4	7,271,776	6,191,463	1,095,222	4,867,223
원천분	Income Tax Withheld	21,378,636	14.0	11,921,442	4,021,830	629,035	3,148,667
법인세	Corporation Tax	35,417,342	23.1	22,039,042	6,789,807	962,146	5,620,257
상속세	Inheritance Tax	1,058,963	0.7	667,528	213,942	25,696	185,128
증여세	Gift Tax	1,782,954	1.2	1,050,803	438,318	63,951	362,321
자산재평가세	Asset Revaluation Tax [B]	4	-	3	-	-	-
간접세	Indirect Tax	51,834,151	33.9	11,458,745	3,233,100	156,646	2,378,684
부가가치세	Value Added Tax	40,941,908	26.7	7,966,652	1,778,532	-79,721	1,528,199
특별소비세	Special Excise Tax	5,161,140	3.4	94,465	529,339	174,814	330,642
주세	Liquor Tax	2,262,282	1.5	4,287	882,037	58,211	481,219
전화세	Telephone Tax [C]	26	-	-	23	-	22
증권거래세	Securities Transaction Tax	3,468,795	2.3	3,393,341	43,169	3,342	38,602
인지세	Stamp Tax	587,969	0.4	158,191	5,050	2,208	2,821
과년도 수입	Revenue of Previous Years	2,970,784	1.9	608,948	801,054	169,223	590,373
교통·에너지·환경세	Traffic·Energy·Environment Tax	11,463,503	7.5	-	510,420	497,471	12,929
방위세	Defense Tax	304	-	170	92	45	47
교육세	Education Tax	3,857,076	2.5	697,753	480,296	128,201	246,392
농어촌특별세	Special Tax for Rural Development	2,819,498	1.8	2,202,486	369,903	27,801	330,351
종합부동산세	Comprehensive Real Estate Holding Tax [D]	2,414,256	1.6	1,542,513	608,019	49,801	540,830

생산부서 : 정세과(한경수 397-1512)

[다음페이지 계속]

[A] 2007년 세수 실적을 기준으로 작성함

[B] 자산재평가세는 2000.12.31. 폐지됨

[C] 전화세는 2001.9.1.부터 부가가치세로 통합됨

[D] 종합부동산세는 2005.1.5. 신설됨

2-1-3. 지역별·세목별 세수 실적 (2/4)

Tax Collection, by Region and by Type of Tax (2/4)

[단위 : 백만원]

In million won

구분 Classification		중부청	대전청 Daejeon RTO			광주청	
		강원 Gangwon (7)	소계 Sub-total (8=9+10+11)	대전 Daejeon (9)	충북 Chungbuk (10)	충남 Chungnam (11)	소계 Sub-total (12=13+14+15)
2003년	2003 Total	1,278,632	6,433,121	1,713,650	1,584,097	3,135,374	6,834,014
2004년	2004 Total	1,496,415	6,970,832	1,952,497	1,590,224	3,428,111	7,230,587
2005년	2005 Total	1,483,892	7,913,106	2,145,998	1,607,537	4,159,571	7,229,229
2006년	2006 Total	1,388,399	8,159,652	2,255,565	1,799,316	4,104,771	6,762,551
2007년	2006 Total [A]	1,569,825	8,668,786	2,476,995	1,870,105	4,321,686	8,651,479
내국세	Internal Tax	1,434,963	6,119,054	2,422,241	1,729,235	1,967,578	4,061,466
직접세	Direct Tax	695,714	3,861,893	1,313,996	916,979	1,630,918	2,282,541
소득세	Income Tax	473,146	2,164,016	672,192	550,202	941,622	1,418,607
신고분	Income Tax Self Assessed	229,018	957,555	262,910	236,073	458,572	523,452
원천분	Income Tax Withheld	244,128	1,206,461	409,282	314,129	483,050	895,155
법인세	Corporation Tax	207,404	1,600,030	601,203	348,576	650,251	797,039
상속세	Inheritance Tax	3,118	24,179	9,375	5,603	9,201	29,875
증여세	Gift Tax	12,046	73,668	31,226	12,598	29,844	37,019
자산재평가세	Asset Revaluation Tax [B]	-	-	-	-	-	1
간접세	Indirect Tax	697,770	2,083,577	1,052,781	767,635	263,161	1,661,596
부가가치세	Value Added Tax	330,054	1,205,356	1,019,961	385,865	-200,470	874,866
특별소비세	Special Excise Tax	23,883	479,899	5,574	14,450	459,875	442,992
주세	Liquor Tax	342,607	390,978	25,421	364,589	968	335,892
전화세	Telephone Tax [C]	1	3	3	-	-	-
증권거래세	Securities Transaction Tax	1,225	7,341	1,822	2,731	2,788	7,846
인지세	Stamp Tax	21	584	523	12	49	668
과년도 수입	Revenue of Previous Years	41,458	173,000	54,941	44,609	73,450	116,661
교통·에너지·환경세	Traffic·Energy·Environment Tax	20	1,907,650	11	358	1,907,281	3,775,025
방위세	Defense Tax	-	6	2	3	1	6
교육세	Education Tax	105,703	509,597	10,307	113,524	385,766	747,467
농어촌특별세	Special Tax for Rural Development	11,751	53,942	15,503	14,299	24,140	32,747
종합부동산세	Comprehensive Real Estate Holding Tax [D]	17,388	78,537	28,931	12,686	36,920	34,768

생산부서 : 정세과(한경수 397-1512)

[다음페이지 계속]

[A] Statistics based on tax collected in 2007

[B] Asset revaluation tax was abolished on Dec. 31, 2000

[C] Telephone Tax was integrated into value added tax on Sep. 1, 2001

[D] Comprehensive real estate holding tax was enacted on Jan. 5, 2005

2-1-3. 지역별·세목별 세수 실적 (3/4)

Tax Collection, by Region and by Type of Tax (3/4)

[단위 : 백만원]

In million won

구분 Classification	광주청 Gwangju RTO			대구청 Daegu RTO		
	광주 Gwangju	전북 Jeonbuk	전남 Jeonnam	소계 Sub-total	대구 Daegu	경북 Gyeongbuk
	(13)	(14)	(15)	(16=17+18)	(17)	(18)
2003년 2003 Total	1,030,271	1,161,404	4,642,339	3,509,539	1,558,374	1,951,165
2004년 2004 Total	1,193,221	1,190,072	4,847,294	3,770,893	1,636,885	2,134,008
2005년 2005 Total	1,294,152	1,170,504	4,764,573	4,714,803	1,744,512	2,970,291
2006년 2006 Total [A]	1,403,153	1,231,924	4,127,474	5,047,344	2,114,597	2,932,747
2007년 2007 Total [A]	1,644,557	1,325,946	5,680,976	4,770,287	2,323,229	2,447,058
내국세 Internal Tax	1,573,669	1,231,640	1,256,157	4,589,237	2,250,230	2,339,007
직접세 Direct Tax	936,529	656,924	689,088	3,888,607	1,441,702	2,446,905
소득세 Income Tax	564,294	450,189	404,124	1,923,257	939,654	983,603
신고분 Income Tax Self Assessed	221,802	178,385	123,265	873,377	523,818	349,559
원천분 Income Tax Withheld	342,492	271,804	280,859	1,049,880	415,836	634,044
법인세 Corporation Tax	334,843	189,369	272,827	1,858,030	433,205	1,424,825
상속세 Inheritance Tax	19,035	7,338	3,502	38,094	24,183	13,911
증여세 Gift Tax	18,357	10,028	8,634	69,226	44,660	24,566
자산재평가세 Asset Revaluation Tax [B]	-	-	1	-	-	-
간접세 Indirect Tax	588,302	544,706	528,588	528,729	703,525	-174,796
부가가치세 Value Added Tax	453,480	280,676	140,710	395,820	602,310	-206,490
특별소비세 Special Excise Tax	56,312	14,908	371,772	23,583	7,446	16,137
주세 Liquor Tax	76,006	247,679	12,207	102,853	91,300	11,553
전화세 Telephone Tax [C]	-	-	-	-	-	-
증권거래세 Securities Transaction Tax	2,504	1,443	3,899	6,473	2,469	4,004
인지세 Stamp Tax	527	87	54	5,026	5,011	15
과년도 수입 Revenue of Previous Years	48,311	29,923	38,427	166,875	99,992	66,883
교통·에너지·환경세 Traffic·Energy·Environment Tax	62	275	3,774,688	50	-	50
방위세 Defense Tax	3	-	3	16	13	3
교육세 Education Tax	46,485	71,788	629,194	44,505	37,811	6,694
농어촌특별세 Special Tax for Rural Development	9,659	10,478	12,610	85,786	15,826	69,960
종합부동산세 Comprehensive Real Estate Holding Tax [D]	14,679	11,765	8,324	50,693	19,349	31,344

생산부서 : 정세과(한결수 397-1512)

[다음페이지 계속]

2-1-3. 지역별·세목별 세수 실적 (4/4)

Tax Collection, by Region and by Type of Tax (4/4)

[단위 : 백만원]

In million won

구분 Classification		부산청 Busan RTO					수입분 내국세 Tax on Import [E] (24)	인지세 Stamp Tax [F] (25)
		소계 Sub-total (19=20+~+23)	부산 Busan (20)	울산 Ulsan (21)	경남 Gyeong-nam (22)	제주 Jeju (23)		
2003년	2003 Total	12,228,431	3,012,940	6,803,934	2,093,285	318,272	21,741,330	386,308
2004년	2004 Total	12,576,366	2,994,139	7,044,349	2,180,754	357,124	24,963,234	362,552
2005년	2005 Total	13,159,639	3,402,968	7,291,738	2,110,701	354,232	26,081,048	398,447
2006년	2006 Total	13,347,564	3,814,656	6,832,813	2,326,446	373,649	29,515,102	439,078
2007년	2007 Total [A]	14,990,654	4,272,120	7,786,137	2,493,515	438,882	32,285,138	413,737
내국세	Internal Tax	8,439,994	4,107,373	1,543,414	2,371,289	417,918	32,013,608	413,737
직접세	Direct Tax	6,476,239	2,756,909	1,384,930	2,079,015	255,385	-	-
소득세	Income Tax	3,943,580	1,669,708	869,364	1,218,361	186,147	-	-
신고분	Income Tax Self Assessed	1,659,712	808,173	267,900	490,002	93,637	-	-
원천분	Income Tax Withheld	2,283,868	861,535	601,464	728,359	92,510	-	-
법인세	Corporation Tax	2,333,394	977,618	496,426	806,358	52,992	-	-
상속세	Inheritance Tax	85,345	55,985	4,092	18,390	6,878	-	-
증여세	Gift Tax	113,920	53,598	15,048	35,906	9,368	-	-
자산재평가세	Asset Revaluation Tax [B]	-	-	-	-	-	-	-
간접세	Indirect Tax	1,618,841	1,188,052	116,199	176,661	137,929	31,249,563	-
부가가치세	Value Added Tax	69,000	988,802	-968,174	-72,969	121,341	28,651,682	-
특별소비세	Special Excise Tax	1,232,652	133,444	1,083,155	13,895	2,158	2,358,210	-
주세	Liquor Tax	306,564	60,152	356	232,258	13,798	239,671	-
전화세	Telephone Tax [C]	-	-	-	-	-	-	-
증권거래세	Securities Transaction Tax	10,625	5,654	862	3,477	632	-	-
인지세	Stamp Tax	4,713	3,988	2	641	82	-	413,737
과년도 수입	Revenue of Previous Years	340,201	158,424	42,283	114,972	24,522	764,045	-
교통·에너지·환경세	Traffic·Energy·Environment Tax	5,233,001	1	5,232,958	39	3	37,357	-
방위세	Defense Tax	14	6	3	5	-	-	-
교육세	Education Tax	1,143,285	70,365	987,622	79,060	6,238	234,173	-
농어촌특별세	Special Tax for Rural Development	74,634	35,762	9,744	25,669	3,459	-	-
종합부동산세	Comprehensive Real Estate Holding Tax [D]	99,726	58,613	12,396	17,453	11,264	-	-

생산부서 : 징세과(한경수 397-1512)

[2007년 2-1-3]

[E] 수입분 내국세는 관세청에서 징수하는 세수임

[E] Tax on import is collected by the Korea Customs Service.

2-1-4. 세무서별·세목별 세수 실적 (1/17)

Tax Collection, by District Tax Office and by Type of Tax (1/17)

[단위 : 백만원]

In million won

구분 Classification	세수총계 Total	서울청계 Seoul Total (1=2+~+25)	서울청 Seoul RTO			
			종로 Jongno (2)	중부 Jungbu (3)	남대문 Namdaemun (4)	용산 Yongsan (5)
2003년 2003 Total	107,048,920	39,652,254	3,842,828	2,519,571	5,070,271	1,185,999
2004년 2004 Total	110,217,077	38,768,431	3,890,928	2,007,063	5,031,381	1,187,795
2005년 2005 Total	120,423,725	43,003,723	2,993,144	1,971,823	7,031,400	1,377,601
2006년 2006 Total	130,260,883	49,234,337	3,189,243	3,451,423	8,315,783	1,686,918
2007년 2007 Total [A]	153,062,775	59,619,400	3,683,704	3,464,565	10,563,742	1,778,208
내국세 Internal Tax	132,508,138	55,176,478	3,483,136	3,299,445	9,932,973	1,696,312
직접세 Direct Tax	77,115,234	42,950,594	3,299,866	2,904,789	9,006,181	1,255,748
소득세 Income Tax	38,855,971	19,193,218	1,466,383	1,238,756	3,054,758	773,281
신고분 Income Tax Self Assessed	17,477,335	7,271,776	376,725	88,159	33,830	472,119
원천분 Income Tax Withheld	21,378,636	11,921,442	1,089,658	1,150,597	3,020,928	301,162
법인세 Corporation Tax	35,417,342	22,039,042	1,677,043	1,628,564	5,946,563	346,502
상속세 Inheritance Tax	1,058,963	667,528	108,614	29,449	2,462	53,996
증여세 Gift Tax	1,782,954	1,050,803	47,826	8,020	2,398	81,969
자산재평가세 Asset Revaluation Tax [B]	4	3	-	-	-	-
간접세 Indirect Tax	51,834,151	11,458,745	173,211	365,723	914,529	420,398
부가가치세 Value Added Tax	40,941,908	7,966,652	146,116	359,731	880,089	411,527
특별소비세 Special Excise Tax	5,161,140	94,465	12,974	2,628	2,930	1,569
주세 Liquor Tax	2,262,282	4,287	91	81	33	-
전화세 Telephone Tax [C]	26	-	-	-	-	-
증권거래세 Securities Transaction Tax	3,468,795	3,393,341	14,030	3,283	31,477	7,302
인지세 Stamp Tax	587,969	158,191	7,421	13,620	109,166	202
과년도 수입 Revenue of Previous Years	2,970,784	608,948	2,638	15,313	-96,903	19,964
교통·에너지·환경세 Traffic·Energy·Environment Tax	11,463,503	-	-	-	-	-
방위세 Defense Tax	304	170	16	-	-	-
교육세 Education Tax	3,857,076	697,753	88,655	86,274	388,032	518
농어촌특별세 Special Tax for Rural Development	2,819,498	2,202,486	30,521	21,194	62,399	16,662
종합부동산세 Comprehensive Real Estate Holding Tax [D]	2,414,256	1,542,513	81,376	57,652	180,338	64,716

생산부서 : 정세과(한경수 397-1512)

[다음페이지 계속]

[A] 2007년 세수 실적을 기준으로 작성함

[B] 자산재평가세는 2000.12.31. 폐지됨

[C] 전화세는 2001.9.1.부터 부가가치세로 통합됨

[D] 종합부동산세는 2005.1.5. 신설됨

2-1-4. 세무서별·세목별 세수 실적 (2/17)

Tax Collection, by District Tax Office and by Type of Tax (2/17)

[단위 : 백만원]

In million won

		서울청 Seoul RTO						
		성북 Seongbuk (6)	서대문 Seodaemun (7)	마포 Mapo (8)	영등포 Yeongdeungpo (9)	강서 Gangseo (10)	양천 Yangcheon (11)	구로 Guro (12)
구분 Classification								
2003년	2003 Total	322,715	471,737	890,620	6,644,693	398,740	393,231	481,460
2004년	2004 Total	337,382	504,945	983,350	5,860,069	509,259	483,883	493,797
2005년	2005 Total	522,008	609,936	1,042,921	6,298,235	536,123	547,364	538,593
2006년	2006 Total	500,771	744,711	1,248,883	7,429,076	572,298	693,572	703,790
2007년	2007 Total [A]	636,209	827,713	1,415,440	10,456,199	718,933	902,665	848,642
내국세	Internal Tax	614,457	803,719	1,381,929	8,567,769	683,916	832,681	834,015
직접세	Direct Tax	483,751	562,155	1,130,696	5,951,978	534,088	604,752	414,950
소득세	Income Tax	320,009	421,967	885,010	1,679,342	338,867	424,181	234,124
신고분	Income Tax Self Assessed	238,576	267,907	201,760	224,028	166,780	332,323	104,194
원천분	Income Tax Withheld	81,433	154,060	683,250	1,455,314	172,087	91,858	129,930
법인세	Corporation Tax	23,033	94,031	200,012	4,233,328	172,915	128,367	168,937
상속세	Inheritance Tax	54,939	20,400	12,735	12,047	8,453	23,891	3,551
증여세	Gift Tax	85,770	25,757	32,939	27,261	13,853	28,313	8,338
자산재평가세	Asset Revaluation Tax [B]	-	-	-	-	-	-	-
간접세	Indirect Tax	113,464	209,241	221,670	2,577,333	120,350	207,059	387,869
부가가치세	Value Added Tax	111,609	206,444	216,381	-709,115	115,330	205,154	378,172
특별소비세	Special Excise Tax	219	1,125	2,168	3,459	4,161	148	8,555
주세	Liquor Tax	-	531	96	441	68	-	38
전화세	Telephone Tax [C]	-	-	-	-	-	-	-
증권거래세	Securities Transaction Tax	1,636	1,141	3,025	3,282,548	791	1,757	1,104
인지세	Stamp Tax	-	10	159	7,679	1	2	67
과년도 수입	Revenue of Previous Years	17,242	32,313	29,404	30,779	29,477	20,868	31,129
교통·에너지·환경세	Traffic·Energy·Environment Tax	-	-	-	-	-	-	-
방위세	Defense Tax	1	9	4	4	-	4	18
교육세	Education Tax	68	373	4,193	56,883	1,370	197	2,605
농어촌특별세	Special Tax for Rural Development	5,541	6,192	7,723	1,753,552	7,448	14,937	3,853
종합부동산세	Comprehensive Real Estate Holding Tax [D]	16,142	17,420	21,591	77,991	26,199	54,846	8,151

생산부서 : 정세과(한경수 397-1512)

[다음페이지 계속]

[A] Statistics based on tax collected in 2007

[B] Asset revaluation tax was abolished on Dec. 31, 2000

[C] Telephone tax was integrated into value added tax on Sep. 1, 2001

[D] Comprehensive real estate holding tax was enacted on Jan. 5, 2005

2-1-4. 세무서별·세목별 세수 실적 (3/17)

Tax Collection, by District Tax Office and by Type of Tax (3/17)

[단위 : 백만원]

In million won

		서울청 Seoul RTO						
		동작 Dongjak (13)	금천 Geumcheon (14)	강남 Gangnam (15)	삼성 Samsung (16)	반포 Banpo (17)	서초 Seocho (18)	역삼 Yeoksam (19)
구분 Classification								
2003년	2003 Total	719,697	688,826	1,627,962	4,975,430	1,130,875	2,801,790	2,374,450
2004년	2004 Total	775,884	662,977	1,837,390	4,169,731	1,177,036	3,003,043	2,610,617
2005년	2005 Total	938,010	721,517	2,096,155	4,956,226	1,265,440	2,981,637	3,126,940
2006년	2006 Total	1,014,818	878,404	2,575,597	4,254,997	1,712,242	2,301,581	3,165,773
2007년	2007 Total [A]	1,038,849	1,045,555	2,837,817	4,952,304	1,940,648	2,997,846	3,745,518
내국세	Internal Tax	1,007,495	1,025,039	2,680,375	4,661,095	1,814,869	2,861,307	3,533,699
직접세	Direct Tax	674,468	672,460	1,884,790	3,764,482	1,272,678	2,016,295	2,962,648
소득세	Income Tax	415,727	381,367	1,008,900	1,188,745	802,191	987,867	1,165,174
신고분	Income Tax Self Assessed	240,146	179,693	637,000	554,525	597,423	486,034	445,124
원천분	Income Tax Withheld	175,581	201,674	371,900	634,220	204,768	501,833	720,050
법인세	Corporation Tax	226,621	266,240	740,352	2,458,380	306,875	895,208	1,699,681
상속세	Inheritance Tax	11,286	6,496	35,817	24,046	79,216	29,369	27,738
증여세	Gift Tax	20,834	18,357	99,721	93,311	84,396	103,851	70,055
자산재평가세	Asset Revaluation Tax [B]	-	-	-	-	-	-	-
간접세	Indirect Tax	307,883	313,816	703,454	889,714	503,403	779,563	542,717
부가가치세	Value Added Tax	306,076	308,461	684,355	875,987	496,819	770,024	517,549
특별소비세	Special Excise Tax	247	3,933	11,234	7,175	3,540	3,228	12,547
주세	Liquor Tax	3	432	96	182	-	359	168
전화세	Telephone Tax [C]	-	-	-	-	-	-	-
증권거래세	Securities Transaction Tax	1,557	990	7,769	6,370	3,044	5,952	12,453
인지세	Stamp Tax	118	216	1,471	4,014	153	356	6,935
과년도 수입	Revenue of Previous Years	25,026	38,547	90,660	2,885	38,635	65,093	21,399
교통·에너지·환경세	Traffic·Energy·Environment Tax	-	-	-	-	-	-	-
방위세	Defense Tax	11	1	2	2	6	-	2
교육세	Education Tax	1,563	1,196	6,979	21,711	2,088	1,597	23,177
농어촌특별세	Special Tax for Rural Development	8,120	7,099	29,477	51,445	23,403	31,576	49,091
종합부동산세	Comprehensive Real Estate Holding Tax [D]	21,660	12,220	120,984	218,051	100,282	103,366	139,549

생산부서 : 징세과(한경수 397-1512)

[다음페이지 계속]

2-1-4. 세무서별·세목별 세수 실적 (4/17)

Tax Collection, by District Tax Office and by Type of Tax (4/17)

[단위 : 백만원]

In million won

구분 Classification		서울청 Seoul RTO						중부청계 Jungbu Total (1=2+~+27)
		성동 Seongdong (20)	동대문 Dongdaemun (21)	도봉 Dobong (22)	강동 Gangdong (23)	송파 Songpa (24)	노원 Nowon [E] (25)	
2003년	2003 Total	765,042	469,658	455,800	337,287	1,083,572	**	16,263,923
2004년	2004 Total	752,863	499,463	196,360	357,575	1,183,953	251,687	15,574,182
2005년	2005 Total	851,659	551,365	210,658	382,469	1,176,116	276,383	17,923,730
2006년	2006 Total	1,020,307	742,997	249,862	516,715	1,925,042	339,534	17,755,255
2007년	2007 Total [A]	1,270,814	911,108	313,218	672,172	2,158,443	439,088	23,663,294
내국세	Internal Tax	1,223,280	894,608	304,479	643,520	1,971,174	425,186	21,694,564
직접세	Direct Tax	828,294	536,636	188,411	404,723	1,303,655	292,100	17,655,360
소득세	Income Tax	533,986	338,236	149,374	268,491	866,607	249,875	10,213,293
신고분	Income Tax Self Assessed	350,878	200,711	110,054	192,914	594,738	176,135	6,191,463
원천분	Income Tax Withheld	183,108	137,525	39,320	75,577	271,869	73,740	4,021,830
법인세	Corporation Tax	196,332	159,252	21,117	101,765	325,819	22,105	6,789,807
상속세	Inheritance Tax	49,788	17,158	7,420	15,533	30,135	2,989	213,942
증여세	Gift Tax	48,188	21,990	10,500	18,934	81,094	17,128	438,318
자산재평가세	Asset Revaluation Tax [B]	-	-	-	-	-	3	-
간접세	Indirect Tax	348,473	324,216	99,647	211,349	608,887	114,776	3,233,100
부가가치세	Value Added Tax	346,317	319,893	98,128	207,961	602,135	111,509	1,778,532
특별소비세	Special Excise Tax	673	3,106	1,221	2,384	3,499	1,742	529,339
주세	Liquor Tax	-	423	4	442	235	564	882,037
전화세	Telephone Tax [C]	-	-	-	-	-	-	23
증권거래세	Securities Transaction Tax	1,483	794	294	562	3,018	961	43,169
인지세	Stamp Tax	793	8	3	-	5,779	18	5,050
과년도 수입	Revenue of Previous Years	45,720	33,748	16,418	27,448	52,853	18,292	801,054
교통·에너지·환경세	Traffic·Energy·Environment Tax	-	-	-	-	-	-	510,420
방위세	Defense Tax	2	10	25	10	43	-	92
교육세	Education Tax	239	1,101	552	793	7,041	548	480,296
농어촌특별세	Special Tax for Rural Development	10,808	4,824	2,507	6,357	43,923	3,834	369,903
종합부동산세	Comprehensive Real Estate Holding Tax [D]	36,485	10,565	5,655	21,492	136,262	9,520	608,019

생산부서 : 징세과(한경수 397-1512)

[다음페이지 계속]

[E] 노원세무서는 2004.4.1. 신설되었음

[M] **란은 통계생산을 하지않음

[E] Nowon District Tax Office was opened for service on Apr. 1, 2004

[M] Statistics are not compiled for **

2-1-4. 세무서별·세목별 세수 실적 (5/17)

Tax Collection, by District Tax Office and by Type of Tax (5/17)

[단위 : 백만원]

In million won

구분 Classification		중부청 Jungbu RTO						
		인천 Incheon (2)	북인천 Bukincheon (3)	서인천 Seoincheon (4)	남인천 Namincheon (5)	부천 Bucheon (6)	안양 Anyang (7)	안산 Ansan (8)
2003년	2003 Total	512,710	583,117	1,126,693	541,541	780,901	1,073,139	907,489
2004년	2004 Total	563,907	490,408	1,127,589	555,725	629,084	544,102	626,902
2005년	2005 Total	700,470	510,354	1,099,290	638,377	600,879	416,443	594,934
2006년	2006 Total	604,206	623,111	1,288,437	744,789	732,092	525,844	655,875
2007년	2007 Total [A]	719,797	767,687	1,445,302	874,660	840,045	581,918	712,978
내국세	Internal Tax	702,190	715,804	836,284	849,849	825,190	568,576	689,541
직접세	Direct Tax	772,135	677,673	727,887	598,355	509,421	381,493	601,845
소득세	Income Tax	445,701	375,815	520,426	382,315	325,669	238,743	305,272
신고분	Income Tax Self Assessed	267,149	207,849	389,508	230,716	216,923	142,294	133,550
원천분	Income Tax Withheld	178,552	167,966	130,918	151,599	108,746	96,449	171,722
법인세	Corporation Tax	296,937	288,295	176,019	200,895	163,672	128,047	286,123
상속세	Inheritance Tax	10,571	1,793	9,573	3,759	9,000	4,169	2,101
증여세	Gift Tax	18,926	11,770	21,869	11,386	11,080	10,534	8,349
자산재평가세	Asset Revaluation Tax [B]	-	-	-	-	-	-	-
간접세	Indirect Tax	-107,424	-4,654	63,432	205,292	260,810	159,875	43,186
부가가치세	Value Added Tax	-114,887	-100,235	-38,681	174,082	257,832	158,595	37,251
특별소비세	Special Excise Tax	6,841	36,639	101,298	30,036	1,897	676	3,822
주세	Liquor Tax	-	57,958	253	-	13	-	385
전화세	Telephone Tax [C]	-	-	-	-	-	-	-
증권거래세	Securities Transaction Tax	622	984	562	1,174	1,068	604	1,728
인지세	Stamp Tax	6	2,177	2	23	14	11	2
과년도 수입	Revenue of Previous Years	37,473	40,608	44,963	46,179	54,945	27,197	44,508
교통·에너지·환경세	Traffic·Energy·Environment Tax	-	21	497,450	-	-	-	-
방위세	Defense Tax	4	34	1	6	13	7	-
교육세	Education Tax	2,033	29,201	90,572	6,395	1,299	590	1,335
농어촌특별세	Special Tax for Rural Development	7,928	6,237	6,638	6,998	4,520	4,804	11,695
종합부동산세	Comprehensive Real Estate Holding Tax [D]	7,642	16,390	14,357	11,412	9,023	7,941	10,407

생산부서 : 징세과(한경수 397-1512)

[다음페이지 계속]

2-1-4. 세무서별·세목별 세수 실적 (6/17)

Tax Collection, by District Tax Office and by Type of Tax (6/17)

[단위 : 백만원]

In million won

구분 Classification		중부청 Jungbu RTO						
		수원 Suwon (9)	동수원 Dongsuwon (10)	성남 Seongnam (11)	평택 Pyeongtek (12)	의정부 Uijeongbu (13)	남양주 Namyangju (14)	이천 Icheon (15)
2003년	2003 Total	2,098,500	988,452	2,904,410	661,783	398,899	391,823	1,359,236
2004년	2004 Total	983,056	1,175,000	2,875,182	454,312	447,215	501,300	1,371,031
2005년	2005 Total	1,827,717	1,288,491	3,517,686	357,940	524,457	534,782	1,520,232
2006년	2006 Total	990,502	236,461	3,026,001	463,066	563,437	664,663	1,242,441
2007년	2007 Total [A]	1,489,033	651,490	4,967,345	768,731	733,879	771,931	1,451,461
내국세	Internal Tax	1,416,154	511,724	4,704,583	718,678	705,639	738,278	1,250,505
직접세	Direct Tax	1,023,131	2,304,154	3,428,826	682,120	430,766	451,603	801,506
소득세	Income Tax	691,235	1,013,562	1,395,342	448,560	314,585	355,732	458,317
신고분	Income Tax Self Assessed	426,842	372,104	780,634	285,740	220,172	293,342	279,202
원천분	Income Tax Withheld	264,393	641,458	614,708	162,820	94,413	62,390	179,115
법인세	Corporation Tax	290,039	1,244,568	1,930,988	212,417	92,937	68,216	300,351
상속세	Inheritance Tax	15,401	16,586	22,378	6,971	9,909	9,466	21,974
증여세	Gift Tax	26,456	29,438	80,118	14,172	13,335	18,189	20,864
자산재평가세	Asset Revaluation Tax [B]	-	-	-	-	-	-	-
간접세	Indirect Tax	343,825	-1,836,588	1,281,282	3,335	229,756	251,147	399,342
부가가치세	Value Added Tax	225,772	-1,843,538	1,271,444	-97,985	210,908	239,351	-107,148
특별소비세	Special Excise Tax	116,605	2,774	4,345	98,454	9,809	10,840	27,116
주세	Liquor Tax	332	25	74	41	8,558	156	470,916
전화세	Telephone Tax [C]	-	-	14	-	1	-	-
증권거래세	Securities Transaction Tax	1,116	4,151	5,405	2,825	480	800	8,458
인지세	Stamp Tax	18	108	2,561	4	4	2	20
과년도 수입	Revenue of Previous Years	49,180	44,050	-8,086	33,219	45,113	35,526	49,637
교통·에너지·환경세	Traffic·Energy·Environment Tax	131	-	-	22	33	3	-
방위세	Defense Tax	1	1	1	8	-	8	1
교육세	Education Tax	35,321	1,121	3,414	27,513	3,857	3,558	149,500
농어촌특별세	Special Tax for Rural Development	12,647	106,773	75,070	8,814	8,542	10,321	18,035
종합부동산세	Comprehensive Real Estate Holding Tax [D]	24,779	31,871	184,277	13,696	15,808	19,763	33,420

생산부서 : 정세과(한경수 397-1512)

[다음페이지 계속]

2-1-4. 세무서별·세목별 세수 실적 (7/17)

Tax Collection, by District Tax Office and by Type of Tax (7/17)

[단위 : 백만원]

In million won

구분 Classification		중부청 Jungbu RTO						
		고양 Goyang (16)	파주 Paju [F] (17)	시흥 Siheung [F] (18)	동안양 Donganyang [F] (19)	용인 Yongin [G] (20)	춘천 Chuncheon (21)	삼척 Samcheok (22)
2003년	2003 Total	656,598	**	**	**	**	146,783	116,034
2004년	2004 Total	635,958	179,218	406,815	510,963	**	175,133	140,078
2005년	2005 Total	663,781	230,732	629,644	783,629	**	174,981	161,080
2006년	2006 Total	916,840	288,576	809,083	947,215	1,044,216	153,873	123,436
2007년	2007 Total [A]	1,252,297	386,381	1,032,191	1,066,132	1,580,211	198,081	130,607
내국세	Internal Tax	1,199,069	368,983	1,001,376	1,007,662	1,449,516	192,072	128,224
직접세	Direct Tax	851,270	278,709	544,447	760,739	1,133,566	142,221	67,289
소득세	Income Tax	713,144	188,433	308,106	506,485	752,705	115,871	54,313
신고분	Income Tax Self Assessed	597,361	128,010	157,081	252,860	581,108	56,237	19,291
원천분	Income Tax Withheld	115,783	60,423	151,025	253,625	171,597	59,634	35,022
법인세	Corporation Tax	81,310	69,079	222,524	216,591	313,395	22,135	12,174
상속세	Inheritance Tax	17,996	11,678	3,138	9,846	24,515	883	58
증여세	Gift Tax	38,820	9,519	10,679	27,817	42,951	3,332	744
자산재평가세	Asset Revaluation Tax [B]	-	-	-	-	-	-	-
간접세	Indirect Tax	285,444	70,133	391,095	215,728	280,314	38,550	54,513
부가가치세	Value Added Tax	276,421	67,280	371,338	209,980	250,698	35,276	53,148
특별소비세	Special Excise Tax	7,112	2,361	15,208	3,505	26,118	2,964	1,207
주세	Liquor Tax	117	115	1	30	456	35	9
전화세	Telephone Tax [C]	-	-	-	-	7	-	-
증권거래세	Securities Transaction Tax	1,794	377	4,548	2,213	3,035	275	149
인지세	Stamp Tax	20	1	53	1	2	10	-
과년도 수입	Revenue of Previous Years	62,335	20,140	65,781	31,194	35,634	11,291	6,422
교통·에너지·환경세	Traffic·Energy·Environment Tax	117	473	-	-	12,150	-	3
방위세	Defense Tax	6	-	-	1	-	-	-
교육세	Education Tax	2,352	982	4,766	1,136	9,648	1,099	407
농어촌특별세	Special Tax for Rural Development	12,051	4,983	9,070	12,443	30,583	2,062	920
종합부동산세	Comprehensive Real Estate Holding Tax [D]	38,702	10,960	16,979	44,890	78,314	2,848	1,053

생산부서 : 징세과(한경수 397-1512)

[다음페이지 계속]

[F] 파주, 시흥, 동안양세무서는 2004.4.1. 신설되었음

[G] 용인세무서는 2006.4.1. 신설되었음

[M] **란은 통계생산을 하지 않음

[F] Paju, Siheung, and Donganyang District Tax Offices were opened for service on Apr. 1, 2004

[G] Yongin District Tax Offices were opened for service on Apr. 1, 2006

[M] Statistics are not compiled for **

2-1-4. 세무서별·세목별 세수 실적 (8/17)

Tax Collection, by District Tax Office and by Type of Tax (8/17)

[단위 : 백만원]

In million won

구분 Classification		중부청 Jungbu RTO					대전청계 (1=2+ ~ +15)	청주 (2)
		홍천 Hongcheon (23)	원주 Wonju (24)	영월 Yeongwol (25)	강릉 Gangneung (26)	속초 Sokcho (27)		
2003년	2003 Total	368,327	192,645	123,417	261,271	70,155	6,433,121	1,244,824
2004년	2004 Total	416,350	222,946	188,420	276,332	77,156	6,970,832	1,241,121
2005년	2005 Total	412,301	270,452	187,655	217,897	59,526	7,913,106	1,227,468
2006년	2006 Total	355,669	284,287	164,507	238,129	68,499	8,159,652	612,281
2007년	2007 Total [A]	378,890	306,639	169,261	302,749	83,598	8,668,786	442,312
내국세	Internal Tax	302,036	294,743	164,669	274,164	79,055	6,119,054	432,503
직접세	Direct Tax	34,907	175,961	129,790	102,734	42,812	3,861,893	322,108
소득세	Income Tax	25,227	133,472	35,324	77,135	31,804	2,164,016	198,610
신고분	Income Tax Self Assessed	14,872	74,024	9,983	36,851	17,760	957,555	74,297
원천분	Income Tax Withheld	10,355	59,448	25,341	40,284	14,044	1,206,461	124,313
법인세	Corporation Tax	7,203	38,942	93,938	23,360	9,652	1,600,030	115,686
상속세	Inheritance Tax	673	698	37	708	61	24,179	2,200
증여세	Gift Tax	1,804	2,849	491	1,531	1,295	73,668	5,612
자산재평가세	Asset Revaluation Tax [B]	-	-	-	-	-	-	-
간접세	Indirect Tax	264,024	106,899	37,723	164,214	31,847	2,083,577	88,949
부가가치세	Value Added Tax	14,082	85,484	28,564	84,132	29,368	1,205,356	83,609
특별소비세	Special Excise Tax	579	5,913	8,825	2,031	2,364	479,899	4,044
주세	Liquor Tax	249,278	15,128	260	77,852	45	390,978	37
전화세	Telephone Tax [C]	-	1	-	-	-	3	-
증권거래세	Securities Transaction Tax	85	373	74	199	70	7,341	1,259
인지세	Stamp Tax	-	11	-	-	-	584	6
과년도 수입	Revenue of Previous Years	3,105	11,872	-2,844	7,216	4,396	173,000	21,440
교통·에너지·환경세	Traffic·Energy·Environment Tax	-	-	-	-	17	1,907,650	15
방위세	Defense Tax	-	-	-	-	-	6	3
교육세	Education Tax	74,912	1,865	2,696	23,999	725	509,597	1,597
농어촌특별세	Special Tax for Rural Development	629	3,805	1,105	1,833	1,397	53,942	4,424
종합부동산세	Comprehensive Real Estate Holding Tax [D]	1,313	6,226	791	2,753	2,404	78,537	3,770

생산부서 : 정세과(한경수 397-1512)

[다음페이지 계속]

2-1-4. 세무서별·세목별 세수 실적 (9/17)

Tax Collection, by District Tax Office and by Type of Tax (9/17)

[단위 : 백만원]

In million won

구분 Classification		대전청 Daejeon RTO						
		동청주 Dongcheongju [H]	영동 Yeongdong	충주 Chungju	제천 Jecheon	대전 Daejeon	서대전 Seodaejeon	공주 Gongju
		(3)	(4)	(5)	(6)	(7)	(8)	(9)
2003년	2003 Total	**	72,941	197,528	68,804	519,881	1,193,769	111,255
2004년	2004 Total	**	71,662	193,364	84,077	513,360	1,439,137	149,361
2005년	2005 Total	**	75,045	220,379	84,645	530,953	1,615,045	182,785
2006년	2006 Total	739,805	75,688	274,946	96,596	603,253	1,652,312	311,648
2007년	2007 Total [A]	934,198	86,529	292,732	114,334	607,423	1,869,572	379,206
내국세	Internal Tax	815,359	83,108	285,490	112,775	595,178	1,827,063	373,427
직접세	Direct Tax	315,168	39,361	183,342	57,000	354,846	959,150	214,706
소득세	Income Tax	172,494	29,270	105,552	44,276	209,599	462,593	118,188
신고분	Income Tax Self Assessed	82,177	11,860	50,674	17,065	84,612	178,298	61,891
원천분	Income Tax Withheld	90,317	17,410	54,878	27,211	124,987	284,295	56,297
법인세	Corporation Tax	136,365	9,491	75,096	11,938	130,878	470,325	90,672
상속세	Inheritance Tax	2,335	222	698	148	3,929	5,446	1,284
증여세	Gift Tax	3,974	378	1,996	638	10,440	20,786	4,562
자산재평가세	Asset Revaluation Tax [B]	-	-	-	-	-	-	-
간접세	Indirect Tax	491,229	40,822	95,700	50,935	213,367	839,414	151,152
부가가치세	Value Added Tax	128,727	32,750	90,396	50,383	210,391	809,570	148,574
특별소비세	Special Excise Tax	5,306	-2	4,729	373	2,217	3,357	1,812
주세	Liquor Tax	356,295	8,019	186	52	237	25,184	88
전화세	Telephone Tax [C]	-	-	-	-	3	-	-
증권거래세	Securities Transaction Tax	901	55	389	127	519	1,303	678
인지세	Stamp Tax	2	2	2	-	30	493	1
과년도 수입	Revenue of Previous Years	8,960	2,923	6,446	4,840	26,935	28,006	7,568
교통·에너지·환경세	Traffic·Energy·Environment Tax	9	334	-	-	11	-	-
방위세	Defense Tax	-	-	-	-	-	2	-
교육세	Education Tax	107,844	2,437	1,462	184	962	9,345	578
농어촌특별세	Special Tax for Rural Development	5,388	384	3,566	537	5,322	10,181	2,839
종합부동산세	Comprehensive Real Estate Holding Tax [D]	5,598	266	2,214	838	5,950	22,981	2,362

생산부서 : 징세과(한경수 397-1512)

[다음페이지 계속]

[H] 동청주세무서는 2006.4.1. 신설되었음

[M] **란은 통계생산을 하지 않음

[H] Dongcheongju District Tax Offices were opened for service on Apr. 1, 2006

[M] Statistics are not compiled for **

2-1-4. 세무서별·세목별 세수 실적 (10/17)

Tax Collection, by District Tax Office and by Type of Tax (10/17)

[단위 : 백만원]

In million won

구분 Classification		대전청 Daejeon RTO						광주청계 Gwangju Total (1=2+ ~ +15)
		논산 Nonsan (10)	보령 Boryeong (11)	홍성 Hongseong (12)	예산 Yesan (13)	천안 Cheonan (14)	서산 Seosan (15)	
2003년	2003 Total	79,840	55,623	29,687	100,847	782,672	1,975,450	6,834,014
2004년	2004 Total	87,315	64,028	34,538	101,720	626,382	2,364,767	7,230,587
2005년	2005 Total	99,022	73,883	36,861	120,318	777,104	2,869,598	7,229,229
2006년	2006 Total	104,348	87,842	47,706	147,646	929,965	2,475,616	6,762,551
2007년	2007 Total [A]	123,801	106,720	58,653	169,550	1,023,122	2,460,634	8,651,479
내국세	Internal Tax	121,991	104,401	57,806	165,016	920,675	224,262	4,061,466
직접세	Direct Tax	69,956	61,304	40,919	138,707	858,841	246,485	2,282,541
소득세	Income Tax	53,097	42,622	31,380	96,499	501,740	98,096	1,418,607
신고분	Income Tax Self Assessed	24,785	21,659	15,170	51,457	246,430	37,180	523,452
원천분	Income Tax Withheld	28,312	20,963	16,210	45,042	255,310	60,916	895,155
법인세	Corporation Tax	15,168	16,952	8,339	38,687	334,938	145,495	797,039
상속세	Inheritance Tax	469	393	197	1,363	4,868	627	29,875
증여세	Gift Tax	1,222	1,337	1,003	2,158	17,295	2,267	37,019
자산재평가세	Asset Revaluation Tax [B]	-	-	-	-	-	-	1
간접세	Indirect Tax	46,008	39,042	14,932	21,037	20,621	-29,631	1,661,596
부가가치세	Value Added Tax	45,553	38,489	14,785	20,625	-199,288	-269,208	874,866
특별소비세	Special Excise Tax	72	201	-50	-43	218,490	239,393	442,992
주세	Liquor Tax	276	272	140	50	104	38	335,892
전화세	Telephone Tax [C]	-	-	-	-	-	-	-
증권거래세	Securities Transaction Tax	107	80	57	405	1,315	146	7,846
인지세	Stamp Tax	-	-	-	40	8	-	668
과년도 수입	Revenue of Previous Years	6,027	4,055	1,955	5,232	41,205	7,408	116,661
교통·에너지·환경세	Traffic·Energy·Environment Tax	4	544	-	-	513	1,906,220	3,775,025
방위세	Defense Tax	-	-	-	-	1	-	6
교육세	Education Tax	74	140	-5	37	66,268	318,674	747,467
농어촌특별세	Special Tax for Rural Development	788	489	369	2,107	10,792	6,756	32,747
종합부동산세	Comprehensive Real Estate Holding Tax [D]	944	1,146	483	2,390	24,873	4,722	34,768

생산부서 : 징세과(한경수 397-1512)

[다음페이지 계속]

2-1-4. 세무서별·세목별 세수 실적 (11/17)

Tax Collection, by District Tax Office and by Type of Tax (11/17)

[단위 : 백만원]

In million won

구분 Classification		광주청 Gwangju RTO						
		군산 Gunsan (2)	전주 Jeonju (3)	북전주 Bukjeonju [I] (4)	익산 Iksan (5)	정읍 Jeongeup (6)	남원 Namwon (7)	광주 Gwangju (8)
2003년	2003 Total	183,591	739,651	**	129,848	63,385	44,929	312,055
2004년	2004 Total	145,152	782,527	**	142,651	68,528	51,214	388,057
2005년	2005 Total	127,772	766,729	**	152,237	71,803	51,963	395,201
2006년	2006 Total	136,774	573,155	228,341	159,691	80,258	53,706	455,784
2007년	2007 Total [A]	179,670	538,546	290,476	162,656	92,515	62,083	546,102
내국세	Internal Tax	170,908	476,136	282,665	152,839	89,093	59,999	527,171
직접세	Direct Tax	107,816	158,848	160,618	137,528	59,508	32,606	362,634
소득세	Income Tax	65,006	125,637	100,838	90,950	41,463	26,295	193,857
신고분	Income Tax Self Assessed	21,835	59,516	33,306	34,307	19,147	10,274	75,152
원천분	Income Tax Withheld	43,171	66,121	67,532	56,643	22,316	16,021	118,705
법인세	Corporation Tax	39,981	27,990	58,010	44,241	13,919	5,228	150,125
상속세	Inheritance Tax	1,367	1,406	137	315	3,367	746	11,880
증여세	Gift Tax	1,462	3,815	1,633	2,022	759	337	6,772
자산재평가세	Asset Revaluation Tax [B]	-	-	-	-	-	-	-
간접세	Indirect Tax	56,390	310,077	113,170	15,155	25,418	24,496	152,005
부가가치세	Value Added Tax	24,817	103,329	109,080	2,511	19,142	21,797	146,996
특별소비세	Special Excise Tax	8,171	269	1,722	1,097	1,945	1,704	4,267
주세	Liquor Tax	23,174	205,892	2,144	11,347	4,188	934	18
전화세	Telephone Tax [C]	-	-	-	-	-	-	-
증권거래세	Securities Transaction Tax	228	587	224	200	143	61	724
인지세	Stamp Tax	1	6	71	5	4	-	355
과년도 수입	Revenue of Previous Years	6,701	7,205	8,806	151	4,163	2,897	12,177
교통·에너지·환경세	Traffic·Energy·Environment Tax	43	1	2	78	147	4	49
방위세	Defense Tax	-	-	-	-	-	-	-
교육세	Education Tax	5,587	57,746	2,676	3,941	1,130	708	6,590
농어촌특별세	Special Tax for Rural Development	1,529	1,778	1,696	3,215	1,306	954	4,358
종합부동산세	Comprehensive Real Estate Holding Tax [D]	1,603	2,885	3,437	2,583	839	418	7,934

생산부서 : 징세과(한경수 397-1512)

[다음페이지 계속]

[I] 북전주세무서는 2006.4.1. 신설되었음

[M] **란은 통계생산을 하지 않음

[I] Bukjeonju District Tax Offices were opened for service on Apr. 1, 2006

[M] Statistics are not compiled for **

2-1-4. 세무서별·세목별 세수 실적 (12/17)

Tax Collection, by District Tax Office and by Type of Tax (12/17)

[단위 : 백만원]

In million won

		광주청 Gwangju RTO						
		북광주 Bukgwangju (9)	서광주 Seogwangju (10)	목포 Mokpo (11)	나주 Naju (12)	해남 Haenam (13)	순천 Suncheon (14)	여수 Yeosu (15)
구분 Classification								
2003년	2003 Total	405,669	312,547	150,485	62,752	58,567	264,261	4,106,274
2004년	2004 Total	428,950	376,214	163,599	78,624	65,975	301,886	4,237,210
2005년	2005 Total	457,898	441,053	147,253	86,245	68,069	327,501	4,135,505
2006년	2006 Total [A]	452,902	494,466	170,769	113,796	58,797	345,447	3,438,665
2007년	2007 Total [A]	511,777	586,678	223,133	202,020	58,951	393,852	4,803,020
내국세	Internal Tax	482,726	563,772	216,698	197,091	58,244	387,013	397,111
직접세	Direct Tax	221,498	352,397	170,796	123,660	42,544	168,493	183,595
소득세	Income Tax	144,548	225,889	87,412	49,126	32,422	120,359	114,805
신고분	Income Tax Self Assessed	61,182	85,468	29,034	11,020	10,823	43,950	28,438
원천분	Income Tax Withheld	83,366	140,421	58,378	38,106	21,599	76,409	86,367
법인세	Corporation Tax	73,236	111,482	79,328	73,653	8,834	43,895	67,117
상속세	Inheritance Tax	461	6,694	761	193	282	1,552	714
증여세	Gift Tax	3,253	8,332	3,295	688	1,006	2,686	959
자산재평가세	Asset Revaluation Tax [B]	-	-	-	-	-	1	-
간접세	Indirect Tax	247,441	188,856	36,687	70,240	12,120	205,159	204,382
부가가치세	Value Added Tax	170,621	135,863	22,614	66,372	11,715	201,438	-161,429
특별소비세	Special Excise Tax	279	51,766	529	3,158	99	3,163	364,823
주세	Liquor Tax	75,784	204	11,336	380	190	233	68
전화세	Telephone Tax [C]	-	-	-	-	-	-	-
증권거래세	Securities Transaction Tax	757	1,023	2,208	330	116	325	920
인지세	Stamp Tax	8	164	2	49	-	1	2
과년도 수입	Revenue of Previous Years	13,779	22,355	9,213	3,142	3,580	13,360	9,132
교통·에너지·환경세	Traffic·Energy·Environment Tax	-	13	129	27	17	255	3,774,260
방위세	Defense Tax	-	3	-	-	-	3	-
교육세	Education Tax	24,272	15,623	2,062	998	86	1,085	624,963
농어촌특별세	Special Tax for Rural Development	1,927	3,374	1,888	2,081	266	2,725	5,650
종합부동산세	Comprehensive Real Estate Holding Tax [D]	2,852	3,893	2,356	1,823	338	2,771	1,036

생산부서 : 징세과(한경수 397-1512)

[다음페이지 계속]

2-1-4. 세무서별·세목별 세수 실적 (13/17)

Tax Collection, by District Tax Office and by Type of Tax (13/17)

[단위 : 백만원]

In million won

구분 Classification	대구청계 Daegu Total (1=2+~+14)	대구청 Daegu RTO					
		동대구 Dongdaegu (2)	서대구 Seodaegu (3)	남대구 Namdaegu (4)	북대구 Bukdaegu (5)	경주 Gyeongju (6)	포항 Pohang (7)
2003년 2003 Total	3,509,539	467,403	360,280	313,286	417,405	154,872	898,447
2004년 2004 Total	3,770,893	502,378	374,019	319,310	441,178	146,032	1,132,944
2005년 2005 Total	4,714,803	573,182	409,822	307,334	454,174	127,671	1,892,172
2006년 2006 Total	5,047,344	741,942	469,869	341,529	561,257	147,048	1,764,129
2007년 2007 Total [A]	4,770,287	881,262	533,270	338,343	570,352	213,332	1,264,154
내국세 Internal Tax	4,589,237	855,870	500,041	331,045	563,272	202,297	1,204,507
직접세 Direct Tax	3,888,607	618,803	253,160	304,325	265,414	214,520	1,285,580
소득세 Income Tax	1,923,257	399,424	160,355	198,591	181,284	136,578	336,251
신고분 Income Tax Self Assessed	873,377	239,209	84,487	110,145	89,977	56,900	92,568
원천분 Income Tax Withheld	1,049,880	160,215	75,868	88,446	91,307	79,678	243,683
법인세 Corporation Tax	1,858,030	184,639	83,957	89,585	75,024	67,348	943,752
상속세 Inheritance Tax	38,094	13,908	1,179	5,626	3,470	4,167	1,054
증여세 Gift Tax	69,226	20,832	7,669	10,523	5,636	6,427	4,523
자산재평가세 Asset Revaluation Tax [B]	-	-	-	-	-	-	-
간접세 Indirect Tax	528,729	203,684	222,848	5,015	271,976	-27,826	-91,848
부가가치세 Value Added Tax	395,820	198,360	129,758	3,736	270,454	-37,767	-96,533
특별소비세 Special Excise Tax	23,583	3,752	2,096	574	1,024	4,382	2,927
주세 Liquor Tax	102,853	725	90,494	81	-	4,820	40
전화세 Telephone Tax [C]	-	-	-	-	-	-	-
증권거래세 Securities Transaction Tax	6,473	847	500	624	498	739	1,718
인지세 Stamp Tax	5,026	4,412	1	51	548	-	4
과년도 수입 Revenue of Previous Years	166,875	28,971	24,032	21,654	25,334	15,603	10,771
교통·에너지·환경세 Traffic·Energy·Environment Tax	50	-	-	-	-	33	6
방위세 Defense Tax	16	2	-	1	10	-	3
교육세 Education Tax	44,505	9,191	27,839	204	578	1,588	1,107
농어촌특별세 Special Tax for Rural Development	85,786	5,615	3,115	4,284	2,811	5,167	43,717
종합부동산세 Comprehensive Real Estate Holding Tax [D]	50,693	10,584	2,275	2,809	3,681	4,247	14,814

생산부서 : 징세과(한경수 397-1512)

[다음페이지 계속]

2-1-4. 세무서별·세목별 세수 실적 (14/17)

Tax Collection, by District Tax Office and by Type of Tax (14/17)

[단위 : 백만원]

In million won

		대구청 Daegu RTO						
		구미 Gumi (8)	경산 Gyeongsan (9)	안동 Andong (10)	김천 Gimcheon (11)	상주 Sangju (12)	영주 Yeongju (13)	영덕 Yeongdeok (14)
구분 Classification								
2003년	2003 Total	446,859	170,801	104,370	52,547	53,698	39,271	30,300
2004년	2004 Total	348,416	168,578	131,360	64,565	63,236	43,606	35,271
2005년	2005 Total	464,951	176,168	118,999	61,113	59,252	34,558	35,407
2006년	2006 Total	494,197	205,390	131,333	60,145	57,652	34,324	38,529
2007년	2007 Total [A]	357,357	242,088	144,229	92,513	72,461	19,368	41,558
내국세	Internal Tax	333,791	236,603	141,336	90,356	71,483	17,837	40,799
직접세	Direct Tax	502,132	163,311	87,428	73,688	44,606	51,734	23,906
소득세	Income Tax	202,615	90,135	65,120	55,041	36,244	41,589	20,030
신고분	Income Tax Self Assessed	77,309	29,188	27,371	26,242	17,163	16,924	5,894
원천분	Income Tax Withheld	125,306	60,947	37,749	28,799	19,081	24,665	14,136
법인세	Corporation Tax	290,732	69,026	19,919	17,063	6,594	7,892	2,499
상속세	Inheritance Tax	3,709	1,944	766	643	351	942	335
증여세	Gift Tax	5,076	2,206	1,623	941	1,417	1,311	1,042
자산재평가세	Asset Revaluation Tax [B]	-	-	-	-	-	-	-
간접세	Indirect Tax	-186,966	66,465	48,926	13,116	23,998	-36,402	15,743
부가가치세	Value Added Tax	-191,702	58,366	46,596	12,534	23,523	-36,646	15,141
특별소비세	Special Excise Tax	3,974	2,984	809	390	92	26	553
주세	Liquor Tax	30	4,882	1,297	65	304	112	3
전화세	Telephone Tax [C]	-	-	-	-	-	-	-
증권거래세	Securities Transaction Tax	732	233	224	127	79	106	46
인지세	Stamp Tax	3	-	4	2	-	1	-
과년도 수입	Revenue of Previous Years	18,622	6,827	4,978	3,550	2,879	2,504	1,150
교통·에너지·환경세	Traffic·Energy·Environment Tax	-	-	6	3	-	2	-
방위세	Defense Tax	-	-	-	-	-	-	-
교육세	Education Tax	1,306	1,583	688	139	80	31	171
농어촌특별세	Special Tax for Rural Development	14,794	2,435	1,250	937	469	865	327
종합부동산세	Comprehensive Real Estate Holding Tax [D]	7,466	1,467	949	1,078	429	633	261

생산부서 : 징세과(한경수 397-1512)

[다음페이지 계속]

2-1-4. 세무서별·세목별 세수 실적 (15/17)

Tax Collection, by District Tax Office and by Type of Tax (15/17)

[단위 : 백만원]

In million won

구분 Classification	부산청계 Busan Total (1=2+~+17)	부산청 Busan RTO				
		중부산 Jungbusan (2)	서부산 Seobusan (3)	부산진 Busanjin (4)	수영 Suyeong (5)	북부산 Bukbusan (6)
2003년 2003 Total	12,228,431	189,954	301,466	537,296	412,780	674,032
2004년 2004 Total	12,576,366	214,483	302,466	528,609	440,089	619,727
2005년 2005 Total	13,159,639	267,929	362,194	602,715	467,715	781,760
2006년 2006 Total	13,347,564	303,634	373,153	779,177	526,892	794,508
2007년 2007 Total [A]	14,990,654	360,607	402,815	797,853	585,560	914,858
내국세 Internal Tax	8,439,994	340,021	391,722	773,913	568,885	873,365
직접세 Direct Tax	6,476,239	270,615	270,843	506,133	474,502	479,871
소득세 Income Tax	3,943,580	109,948	177,776	297,781	353,145	245,415
신고분 Income Tax Self Assessed	1,659,712	27,511	93,640	88,024	243,547	99,166
원천분 Income Tax Withheld	2,283,868	82,437	84,136	209,757	109,598	146,249
법인세 Corporation Tax	2,333,394	158,207	73,340	197,130	91,688	225,625
상속세 Inheritance Tax	85,345	1,804	12,949	5,565	14,560	3,693
증여세 Gift Tax	113,920	656	6,778	5,657	15,109	5,138
자산재평가세 Asset Revaluation Tax [B]	-	-	-	-	-	-
간접세 Indirect Tax	1,618,841	60,310	106,878	241,713	62,616	356,083
부가가치세 Value Added Tax	69,000	59,420	104,208	238,764	58,514	245,307
특별소비세 Special Excise Tax	1,232,652	711	1,308	2,062	2,775	110,221
주세 Liquor Tax	306,564	20	499	136	8	39
전화세 Telephone Tax [C]	-	-	-	-	-	-
증권거래세 Securities Transaction Tax	10,625	159	863	751	1,319	516
인지세 Stamp Tax	4,713	9	2	3,929	4	29
과년도 수입 Revenue of Previous Years	340,201	9,087	13,999	22,138	31,763	37,382
교통·에너지·환경세 Traffic·Energy·Environment Tax	5,233,001	-	-	-	-	-
방위세 Defense Tax	14	-	-	2	2	1
교육세 Education Tax	1,143,285	1,050	536	11,368	1,019	34,144
농어촌특별세 Special Tax for Rural Development	74,634	4,909	3,681	4,072	5,403	4,163
종합부동산세 Comprehensive Real Estate Holding Tax [D]	99,726	14,627	6,876	8,498	10,251	3,185

생산부서 : 징세과(한경수 397-1512)

[다음페이지 계속]

2-1-4. 세무서별·세목별 세수 실적 (16/17)

Tax Collection, by District Tax Office and by Type of Tax (16/17)

[단위 : 백만원]

In million won

		부산청 Busan RTO						
		동래 Dongrae (7)	금정 Geumjeong (8)	울산 Ulsan (9)	동울산 [J] Dongulsan [J] (10)	마산 Masan (11)	창원 Changwon (12)	김해 Gimhae (13)
구분 Classification								
2003년	2003 Total	446,278	451,134	6,803,934	**	764,107	505,036	252,226
2004년	2004 Total	477,741	411,024	6,801,214	243,135	794,614	375,924	293,908
2005년	2005 Total	482,056	438,599	7,001,708	290,030	698,978	326,047	340,748
2006년	2006 Total [A]	532,941	504,352	6,241,446	591,368	721,259	392,404	433,888
2007년	2007 Total [A]	610,892	599,535	7,028,100	758,037	712,635	448,536	528,348
내국세	Internal Tax	585,106	574,361	880,072	663,342	631,603	430,371	515,391
직접세	Direct Tax	329,023	425,922	550,416	834,514	297,273	869,958	365,187
소득세	Income Tax	236,137	249,506	354,538	514,826	202,240	405,079	192,690
신고분	Income Tax Self Assessed	129,545	126,740	130,463	137,437	79,543	140,114	104,257
원천분	Income Tax Withheld	106,592	122,766	224,075	377,389	122,697	264,965	88,433
법인세	Corporation Tax	77,735	153,893	187,295	309,131	88,700	452,454	152,510
상속세	Inheritance Tax	2,725	14,689	826	3,266	3,426	6,122	6,148
증여세	Gift Tax	12,426	7,834	7,757	7,291	2,907	6,303	13,839
자산재평가세	Asset Revaluation Tax [B]	-	-	-	-	-	-	-
간접세	Indirect Tax	234,962	125,490	305,149	-188,950	312,858	-465,741	118,004
부가가치세	Value Added Tax	172,742	109,847	-499,681	-468,493	83,994	-472,990	108,034
특별소비세	Special Excise Tax	3,938	12,429	804,158	278,997	1,897	5,653	4,131
주세	Liquor Tax	56,984	2,466	130	226	226,365	60	5,411
전화세	Telephone Tax [C]	-	-	-	-	-	-	-
증권거래세	Securities Transaction Tax	1,298	748	542	320	602	1,536	428
인지세	Stamp Tax	9	6	2	-	377	233	1
과년도 수입	Revenue of Previous Years	21,112	22,943	24,505	17,778	21,095	25,921	32,199
교통·에너지·환경세	Traffic·Energy·Environment Tax	-	1	5,232,946	12	-	20	14
방위세	Defense Tax	-	1	3	-	1	2	-
교육세	Education Tax	18,335	3,913	903,899	83,723	73,406	1,750	2,950
농어촌특별세	Special Tax for Rural Development	2,796	10,738	5,897	3,847	4,994	11,141	5,121
종합부동산세	Comprehensive Real Estate Holding Tax [D]	4,655	10,521	5,283	7,113	2,631	5,252	4,872

생산부서 : 징세과(한경수 397-1512)

[다음페이지 계속]

[J] 동울산세무서는 2004.4.1. 신설되었음

[M] **란은 통계생산을 하지 않음

[J] Dongulsan District Tax Office was opened for service on Apr. 1, 2004

[M] Statistics are not compiled for **

2-1-4. 세무서별·세목별 세수 실적 (17/17)

Tax Collection, by District Tax Office and by Type of Tax (17/17)

[단위 : 백만원]

In million won

구분 Classification	부산청 Busan RTO				수입분 내국세 Tax on Import [K]	인지세 Stamp Tax [L]
	거창 Geochang (14)	통영 Tongyeong (15)	진주 Jinju (16)	제주 Jeju (17)		
2003년 2003 Total	44,200	234,975	292,741	318,272	21,741,330	386,308
2004년 2004 Total	57,377	281,418	377,513	357,124	24,963,234	362,552
2005년 2005 Total	45,335	324,032	375,561	354,232	26,081,048	398,447
2006년 2006 Total [A]	50,834	329,782	398,277	373,649	29,515,102	439,078
2007년 2007 Total [A]	54,882	383,735	365,379	438,882	32,285,138	413,737
내국세 Internal Tax	54,181	381,022	358,721	417,918	32,013,608	413,737
직접세 Direct Tax	32,172	279,998	234,427	255,385	-	-
소득세 Income Tax	24,816	221,317	172,219	186,147	-	-
신고분 Income Tax Self Assessed	11,248	63,909	90,931	93,637	-	-
원천분 Income Tax Withheld	13,568	157,408	81,288	92,510	-	-
법인세 Corporation Tax	5,432	52,265	54,997	52,992	-	-
상속세 Inheritance Tax	61	573	2,060	6,878	-	-
증여세 Gift Tax	1,863	5,843	5,151	9,368	-	-
자산재평가세 Asset Revaluation Tax [B]	-	-	-	-	-	-
간접세 Indirect Tax	19,719	89,228	102,593	137,929	31,249,563	-
부가가치세 Value Added Tax	19,217	88,601	100,175	121,341	28,651,682	-
특별소비세 Special Excise Tax	153	238	1,823	2,158	2,358,210	-
주세 Liquor Tax	200	32	190	13,798	239,671	-
전화세 Telephone Tax [C]	-	-	-	-	-	-
증권거래세 Securities Transaction Tax	149	357	405	632	-	-
인지세 Stamp Tax	-	28	2	82	-	413,737
과년도 수입 Revenue of Previous Years	2,290	11,768	21,699	24,522	764,045	-
교통·에너지·환경세 Traffic·Energy·Environment Tax	2	3	-	3	37,357	-
방위세 Defense Tax	-	2	-	-	-	-
교육세 Education Tax	84	172	698	6,238	234,173	-
농어촌특별세 Special Tax for Rural Development	274	1,380	2,759	3,459	-	-
종합부동산세 Comprehensive Real Estate Holding Tax [D]	341	1,156	3,201	11,264	-	-

생산부서 : 정세과(한경수 397-1512)

[2007년 2-1-4]

[K] 수입분 내국세는 관세청에서 징수하는 세수임

[K] Tax on import is collected by the Korea Customs Service

2-2-1. 세목별 국세환급금 실적 (1/2)

Tax Refund, by Type of Tax (1/2)

[단위 : 백만원]

In million won

구분 Classification		합계 Total [A] (1=2+~+7)	종합소득세 Global Income Tax (2)	법인세 Corporation Tax (3)	부가가치세 Value Added Tax (4)	양도소득세 Capital Gains Tax (5)	상속·증여세 Inheritance·Gift Tax (6)	기타 Other (7)
2003년	2003 Total	23,994,463	345,270	5,387,805	17,103,590	74,944	18,798	1,064,056
2004년	2004 Total	29,577,783	411,296	6,047,501	22,133,973	86,859	24,348	873,806
2005년	2005 Total	30,736,689	402,269	4,741,429	23,260,073	107,489	24,455	2,200,974
2006년	2006 Total	33,390,366	461,800	4,419,660	26,561,068	96,386	35,611	1,815,841
2007년	2007 Total	36,165,613	501,214	4,331,924	29,209,179	121,454	45,632	1,956,210
발생액	Occurrence Total	36,165,613	501,214	4,331,924	29,209,179	121,454	45,632	1,956,210
서울	Seoul	13,166,734	179,817	3,209,586	8,842,476	43,441	30,206	861,208
인천	Incheon	2,285,968	22,490	78,293	2,073,603	5,609	1,743	104,230
경기	Gyeonggi	7,828,729	117,669	451,257	6,848,161	37,749	7,456	366,437
강원	Gangwon	312,719	8,700	12,933	255,030	1,845	90	34,121
대전	Daejeon	473,965	14,884	94,671	316,224	2,330	212	45,644
충북	Chungbuk	611,511	8,162	24,825	534,938	2,139	243	41,204
충남	Chungnam	1,492,663	11,642	52,107	1,377,449	5,846	634	44,985
광주	Gwangju	396,838	13,681	24,666	320,127	1,954	1,231	35,179
전북	Jeonbuk	454,052	11,137	18,309	366,667	1,373	434	56,132
전남	Jeonnam	630,564	7,669	9,928	587,962	850	81	24,074
대구	Daegu	775,538	20,239	33,298	672,517	2,871	604	46,009
경북	Gyeongbuk	1,751,172	11,780	46,719	1,598,453	2,301	386	91,533
부산	Busan	1,579,861	39,740	76,953	1,390,018	4,013	854	68,283
울산	Ulsan	2,108,346	9,860	135,607	1,883,448	3,580	229	75,622
경남	Gyeongnam	2,173,056	20,414	55,570	2,041,932	4,479	1,008	49,653
제주	Jeju	123,897	3,330	7,202	100,174	1,074	221	11,896
지급액	Payment Total	35,406,511	477,523	4,080,382	29,000,025	112,305	34,582	1,701,694
서울	Seoul	12,907,237	171,016	3,131,320	8,775,788	40,121	22,409	766,583
인천	Incheon	2,248,991	21,124	73,912	2,060,668	5,159	291	87,837
경기	Gyeonggi	7,581,434	111,319	333,432	6,794,213	34,960	6,770	300,740
강원	Gangwon	304,678	7,890	11,423	252,173	1,824	90	31,278
대전	Daejeon	446,469	14,662	81,399	311,501	2,261	210	36,436
충북	Chungbuk	598,768	7,874	22,201	530,091	1,928	126	36,548
충남	Chungnam	1,474,886	10,845	48,545	1,370,880	5,733	271	38,612
광주	Gwangju	384,158	13,264	22,936	315,910	1,871	1,123	29,054
전북	Jeonbuk	439,104	10,579	15,303	359,668	1,101	360	52,093
전남	Jeonnam	623,220	7,409	8,846	584,793	794	74	21,304
대구	Daegu	758,538	19,430	31,482	664,986	2,605	420	39,615
경북	Gyeongbuk	1,734,146	11,352	43,455	1,591,742	2,201	253	85,143
부산	Busan	1,546,436	38,531	69,412	1,377,559	3,817	735	56,382
울산	Ulsan	2,091,771	9,566	128,289	1,880,936	2,879	228	69,873
경남	Gyeongnam	2,146,468	19,439	51,275	2,029,958	4,341	1,002	40,453
제주	Jeju	120,207	3,223	7,152	99,159	710	220	9,743

생산부서 : 징세과(박창규 397-1522)

[다음페이지 계속]

2-2-1. 세목별 국세환급금 실적 (2/2)

Tax Refund, by Type of Tax (2/2)

[단위 : 백만원]

In million won

구분 Classification	합계 Total [A] (1=2+~+7)	종합소득세 Global Income Tax (2)	법인세 Corporation Tax (3)	부가가치세 Value Added Tax (4)	양도소득세 Capital Gains Tax (5)	상속·증여세 Inheritance-Gift Tax (6)	기타 Other (7)
총당액 Appropriation Total	756,943	22,835	251,445	208,514	9,112	10,856	254,181
서울 Seoul	258,832	8,590	78,235	66,615	3,313	7,607	94,472
인천 Incheon	36,872	1,318	4,380	12,906	450	1,452	16,366
경기 Gyeonggi	246,684	6,067	117,813	53,771	2,779	685	65,569
강원 Gangwon	7,998	801	1,510	2,823	21	-	2,843
대전 Daejeon	27,464	220	13,272	4,695	69	2	9,206
충북 Chungbuk	12,704	271	2,610	4,841	209	117	4,656
충남 Chungnam	17,715	764	3,562	6,541	113	362	6,373
광주 Gwangju	12,642	397	1,726	4,203	83	108	6,125
전북 Jeonbuk	14,920	540	3,006	6,991	272	74	4,037
전남 Jeonnam	7,313	245	1,082	3,154	56	7	2,769
대구 Daegu	16,852	756	1,800	7,470	249	184	6,393
경북 Gyeongbuk	16,962	413	3,264	6,668	99	133	6,385
부산 Busan	33,318	1,132	7,540	12,445	196	117	11,888
울산 Ulsan	16,537	284	7,300	2,502	701	1	5,749
경남 Gyeongnam	26,442	930	4,295	11,875	138	6	9,198
제주 Jeju	3,688	107	50	1,014	364	1	2,152
미처리 Pending Total [B]	2,159	856	97	640	37	194	335
서울 Seoul	665	211	31	73	7	190	153
인천 Incheon	105	48	1	29	-	-	27
경기 Gyeonggi	611	283	12	177	10	1	128
강원 Gangwon	43	9	-	34	-	-	-
대전 Daejeon	32	2	-	28	-	-	2
충북 Chungbuk	39	17	14	6	2	-	-
충남 Chungnam	62	33	-	28	-	1	-
광주 Gwangju	38	20	4	14	-	-	-
전북 Jeonbuk	28	18	-	8	-	-	2
전남 Jeonnam	31	15	-	15	-	-	1
대구 Daegu	148	53	16	61	17	-	1
경북 Gyeongbuk	64	15	-	43	1	-	5
부산 Busan	107	77	1	14	-	2	13
울산 Ulsan	38	10	18	10	-	-	-
경남 Gyeongnam	146	45	-	99	-	-	2
제주 Jeju	2	-	-	1	-	-	1

생산부서 : 징세과(박창규 397-1522)

[2007년 2-2-1]

[A] 2007년에 환급결정한 것을 기준으로 작성함

[B] 연도말 미처리는 환급발생액에서 지급액과 총당액을 차감한 금액임

[A] Statistics based on refund occurred in 2007

[B] Pending Total = Occurrence Total - Payment Total - Appropriation Total

2-2-2. 환급사유별 국세환급금 실적 (1/2)

Tax Refund, by Type of Refund (1/2) [A]

[단위 : 백만원]

In million won

구분 Classification	합계 Total	세법에 의한 환급 Refund required by Tax Law				납세자 착오납부 등에 의한 환급 Refund for Payment by Mistake, etc.				불복환급 Settlement of Appeal [F]
		소계 Sub-Total	공제 초과 Deduction over Income [B]	부가가치세법24조 Value Added Tax § 24 [C]	감면기타 Tax Exemption or Other [D]	소계 Sub-Total	착오·이중납부 Payment by Mistake or Double Payment	직권경정 Correction by Tax Office [E]	경정청구 Correction of Request	
	(1=2+6+9)	(2=3+4+5)	(3)	(4)	(5)	(6=7+8+9)	(7)	(8)	(9)	(10)
2005년 2005 Total	30,736,689	28,885,612	5,847,908	22,608,050	429,654	931,676	502,359	429,317	**	919,401
2006년 2006 Total	33,390,366	32,123,916	5,525,463	26,116,463	481,990	723,679	507,031	216,648	**	542,771
2007년 2007 Total	36,165,613	34,050,581	5,163,194	28,505,307	382,080	1,549,100	430,912	384,837	733,351	565,932
발생액 Occurrence Total	36,165,613	34,050,581	5,163,194	28,505,307	382,080	1,549,100	430,912	384,837	733,351	565,932
서울 Seoul	13,166,734	12,203,865	3,507,751	8,541,394	154,720	662,783	168,633	200,078	294,072	300,086
인천 Incheon	2,285,967	2,187,036	127,307	2,047,118	12,611	93,145	16,955	34,345	41,845	5,786
경기 Gyeonggi	7,828,730	7,269,357	467,260	6,703,452	98,645	371,613	126,720	102,420	142,473	187,760
강원 Gangwon	312,719	296,274	48,297	243,067	4,910	10,554	4,611	1,024	4,919	5,891
대전 Daejeon	473,965	417,560	101,862	312,716	2,982	55,411	19,670	7,782	27,959	994
충북 Chungbuk	611,512	583,053	59,993	518,554	4,506	20,525	5,957	7,457	7,111	7,934
충남 Chungnam	1,492,662	1,457,378	96,308	1,351,101	9,969	31,790	9,602	5,069	17,119	3,494
광주 Gwangju	396,838	378,327	63,544	307,302	7,481	14,068	6,366	1,587	6,115	4,443
전북 Jeonbuk	454,052	413,286	50,086	355,539	7,661	18,336	12,302	1,512	4,522	22,430
전남 Jeonnam	630,564	620,082	40,334	572,939	6,809	10,249	5,442	2,521	2,286	233
대구 Daegu	775,389	740,610	80,703	651,442	8,465	24,887	8,795	5,170	10,922	9,892
경북 Gyeongbuk	1,751,321	1,712,025	120,902	1,577,291	13,832	29,922	13,659	2,674	13,589	9,374
부산 Busan	1,579,861	1,535,171	155,090	1,363,479	16,602	40,151	15,036	6,771	18,344	4,539
울산 Ulsan	2,108,346	1,980,692	95,477	1,873,907	11,308	127,555	4,929	2,042	120,584	99
경남 Gyeongnam	2,173,056	2,137,469	110,195	2,008,655	18,619	34,827	9,911	4,090	20,826	760
제주 Jeju	123,897	118,396	38,085	77,351	2,960	3,284	2,324	295	665	2,217
지급액 Payment Total	35,406,511	33,572,842	4,996,662	28,246,667	329,513	1,351,483	332,273	350,847	668,363	482,186
서울 Seoul	12,907,237	12,032,758	3,430,743	8,467,832	134,183	585,156	143,968	185,756	255,432	289,323
인천 Incheon	2,248,991	2,159,781	119,504	2,029,738	10,539	83,636	13,133	31,218	39,285	5,574
경기 Gyeonggi	7,581,432	7,160,586	437,094	6,637,016	86,476	303,909	76,493	93,178	134,238	116,937
강원 Gangwon	304,678	289,601	45,156	239,800	4,645	9,459	4,143	873	4,443	5,618
대전 Daejeon	446,469	393,496	94,976	296,111	2,409	52,273	18,681	7,284	26,308	700
충북 Chungbuk	598,768	571,864	55,341	512,389	4,134	18,984	5,266	7,013	6,705	7,920
충남 Chungnam	1,474,886	1,445,427	91,845	1,344,043	9,539	26,454	6,644	4,107	15,703	3,005
광주 Gwangju	384,157	368,488	60,712	302,797	4,979	11,532	4,953	1,016	5,563	4,137
전북 Jeonbuk	439,105	402,110	47,749	347,265	7,096	14,626	10,669	1,207	2,750	22,369
전남 Jeonnam	623,220	614,275	38,778	568,977	6,520	8,712	5,055	1,879	1,778	233
대구 Daegu	759,348	726,814	76,634	642,373	7,807	22,898	7,727	4,401	10,770	9,636
경북 Gyeongbuk	1,733,338	1,699,711	117,196	1,569,409	13,106	24,398	11,616	2,350	10,432	9,229
부산 Busan	1,546,438	1,509,714	147,680	1,348,326	13,708	32,284	10,715	5,639	15,930	4,440
울산 Ulsan	2,091,771	1,966,726	92,796	1,870,356	3,574	124,955	4,142	1,418	119,395	90
경남 Gyeongnam	2,146,466	2,115,538	103,150	1,994,538	17,850	30,170	7,907	3,229	19,034	758
제주 Jeju	120,207	115,953	37,308	75,697	2,948	2,037	1,161	279	597	2,217

생산부서 : 징세과(박창규 397-1522)

[다음페이지 계속]

[A] 2007년에 환급결정한 것을 기준으로 작성함

[B] 중간예납, 원천징수 등 각종 세법에 의하여 공제금액이 납부세액을 초과하여 발생하는 환급을 말함

[C] 부가가치세법 제24조 환급은 "0"세율 매출 또는 사업설비 신설·취득 등에 따른 환급을 말함

[D] 조세특례제한법 등의 세법의 감면 규정에 따라 발생하는 환급과 기타분을 말함

[E] 직권경정은 적극적인 고충민원 해결노력 등 납세자의 주장을 수용함에 따라 발생한 환급임

[F] 불복은 각종 권리구제 절차의 결정에 따라 발생한 환급임

[G] 연도말 미처리되는 환급발생액에서 지급액과 총당액을 차감한 금액임

2-2-2. 환급사유별 국세환급금 실적 (2/2)

Tax Refund, by Type of Refund (2/2)

[단위 : 백만원]

In million won

구분 Classification	합계 Total (1=2+6+9)	세법에 의한 환급 Refund required by Tax Law				납세자 착오납부 등에 의한 환급 Refund for Payment by Mistake, etc.				불복환급 Settlement of Appeal [F] (10)
		소계 Sub-Total (2=3+4+5)	공제 초과 Deduction over Income [B] (3)	부가가치세법24조 Value Added Tax § 24 [C] (4)	감면기타 Tax Exemption or Other [D] (5)	소계 Sub-Total (6=7+8+9)	착오·이중납부 Payment by Mistake or Double Payment (7)	직권경정 Correction by Tax Office (8)	경정청구 Correction of Request (9)	
총당액 Appropriation Total	756,943	477,739	166,532	258,640	52,567	195,458	96,505	33,965	64,988	83,746
서울 Seoul	258,831	171,107	77,008	73,562	20,537	76,961	23,999	14,322	38,640	10,763
인천 Incheon	36,871	27,255	7,803	17,380	2,072	9,404	3,717	3,127	2,560	212
경기 Gyeonggi	246,683	108,771	30,166	66,436	12,169	67,089	49,612	9,242	8,235	70,823
강원 Gangwon	7,999	6,673	3,141	3,267	265	1,053	426	151	476	273
대전 Daejeon	27,464	24,064	6,886	16,605	573	3,106	957	498	1,651	294
충북 Chungbuk	12,706	11,189	4,652	6,165	372	1,503	653	444	406	14
충남 Chungnam	17,714	11,951	4,463	7,058	430	5,274	2,901	957	1,416	489
광주 Gwangju	12,643	9,839	2,832	4,505	2,502	2,498	1,375	571	552	306
전북 Jeonbuk	14,920	11,176	2,337	8,274	565	3,683	1,608	303	1,772	61
전남 Jeonnam	7,312	5,807	1,556	3,962	289	1,505	356	641	508	-
대구 Daegu	16,037	13,796	4,069	9,069	658	1,985	1,064	769	152	256
경북 Gyeongbuk	17,778	12,314	3,706	7,882	726	5,319	1,838	324	3,157	145
부산 Busan	33,318	25,457	7,410	15,153	2,894	7,762	4,227	1,121	2,414	99
울산 Ulsan	16,537	13,966	2,681	3,551	7,734	2,562	749	624	1,189	9
경남 Gyeongnam	26,442	21,931	7,045	14,117	769	4,509	1,862	855	1,792	2
제주 Jeju	3,688	2,443	777	1,654	12	1,245	1,161	16	68	-
미처리 Pending Total [G]	2,159	-	-	-	-	2,159	2,134	25	-	-
서울 Seoul	666	-	-	-	-	666	666	-	-	-
인천 Incheon	105	-	-	-	-	105	105	-	-	-
경기 Gyeonggi	615	-	-	-	-	615	615	-	-	-
강원 Gangwon	42	-	-	-	-	42	42	-	-	-
대전 Daejeon	32	-	-	-	-	32	32	-	-	-
충북 Chungbuk	38	-	-	-	-	38	38	-	-	-
충남 Chungnam	62	-	-	-	-	62	57	5	-	-
광주 Gwangju	38	-	-	-	-	38	38	-	-	-
전북 Jeonbuk	27	-	-	-	-	27	25	2	-	-
전남 Jeonnam	32	-	-	-	-	32	31	1	-	-
대구 Daegu	4	-	-	-	-	4	4	-	-	-
경북 Gyeongbuk	205	-	-	-	-	205	205	-	-	-
부산 Busan	105	-	-	-	-	105	94	11	-	-
울산 Ulsan	38	-	-	-	-	38	38	-	-	-
경남 Gyeongnam	148	-	-	-	-	148	142	6	-	-
제주 Jeju	2	-	-	-	-	2	2	-	-	-

생산부서 : 징세과(박창규 397-1522)

[2007년 2-2-2]

[A] Statistics based on refund occurred in 2007

[B] The refund means fact that deduction amount exceeds the payment tax amount in compliance with a various tax(ex.) interim prepayment withholding, etc.

[C] Refers to the case of zero-rate and the case where a trader newly establishes, acquires, or extends the business facilities

[D] Refers to refund and other deductions under the deduction provisions as prescribed in the Special Tax Treatment Control Law and other relevant laws

[E] Correction is refund. It is the result of effort to solve difficulties civil appeal

[F] Refer to refund made following settlement of appeal procedure

[G] Pending Total = Occurrence Total - Payment Total - Appropriation Total

2-2-3. 미수령 환급금 찾아주기 실적

Result of Taxpayer Assistance Program for Unpaid Tax Refund [A]

[단위 : 백만원]

In million won

구분 Classification	발생 Occurrence [B]		지급액 Payment [C]		잔액 Balance		수입편입 Revenue [D]	
	건수 Number of Cases	금액 Amount	건수 Number of Cases	금액 Amount	건수 Number of Cases	금액 Amount	건수 Number of Cases	금액 Amount
	(1)		(2)		(3)		(4)	
2003년 2003 Total	311,740	94,809	222,601	85,014	89,139	9,795	28,177	3,000
2004년 2004 Total	330,436	68,226	226,173	60,934	104,263	7,292	31,658	6,811
2005년 2005 Total	207,268	51,807	168,371	49,183	38,897	2,624	30,108	1,759
2006년 2006 Total	127,954	60,526	93,159	58,081	34,795	2,445	11,687	880
2007년 2007 Total	122,923	66,603	84,316	64,459	38,607	2,144	14,995	1,040
지역별 by Region	122,923	66,603	84,316	64,459	38,607	2,144	14,995	1,040
서울 Seoul	39,166	32,706	27,078	31,483	12,088	1,223	5,784	637
인천 Incheon	6,006	2,948	4,739	2,828	1,267	120	615	13
경기 Gyeonggi	25,027	13,419	17,910	12,993	7,117	426	2,692	217
강원 Gangwon	2,474	822	1,757	807	717	15	120	3
대전 Daejeon	2,802	2,141	2,302	2,120	500	21	252	7
충북 Chungbuk	3,430	1,422	2,420	1,388	1,010	34	568	18
충남 Chungnam	4,381	1,454	3,008	1,422	1,373	32	712	26
광주 Gwangju	4,402	1,373	3,457	1,360	945	13	469	13
전북 Jeonbuk	3,955	667	2,592	648	1,363	19	420	10
전남 Jeonnam	3,221	1,587	2,746	1,576	475	11	128	6
대구 Daegu	7,614	1,161	2,938	1,099	4,676	62	1,080	24
경북 Gyeongbuk	4,874	1,696	2,799	1,641	2,075	55	480	21
부산 Busan	6,451	2,143	5,251	2,101	1,200	42	390	15
울산 Ulsan	2,388	775	1,520	757	868	18	221	5
경남 Gyeongnam	5,870	2,075	3,244	2,027	2,626	48	961	21
제주 Jeju	862	214	555	209	307	5	103	4

생산부서 : 징세과(박창규 397-1522)

[2007년 2-2-3]

[A] 2007년 납세자가 환급금을 수령할 계좌번호를 신고하지 않아 금융기관 계좌번호로 이체하지 아니한 국세 환급금을 대상으로 작성

[B] 환급금을 금융기관에 이체한 날로부터 2개월 이상 찾아가지 아니한 환급금

[C] 미수령환급금 중 납세자가 찾아간 금액

[D] 환급금통지일로부터 1년이 경과하여 수입으로 편성된 것을 말함

[A] Based on tax refund amount which is not transferred to taxpayer's bank account because taxpayers did not provide bank account numbers for tax refund in their returns in 2007year

[B] Amount not withdrawn from tax refund account for more than 2 months from tax refund transfer date

[C] Amount withdrawn from tax refund account by taxpayers

[D] Counted as revenue as 1 year passed from tax refund notification date

2-3-1. 체납액 정리 실적 | (1/2)

Collection of Delinquent Tax | (1/2)

[단위 : 억원]

In 100 million won

구분 Classification	당해연도 발생액 Delinquent Amount in the current year [A]		체납발생총액 Total Delinquent Amount [B]		정리실적 Collected Amount [C]			
	건수 Number of Cases	금액 Amount	건수 Number of Cases	금액 Amount	소계 Sub-total		현금정리 Cash collection	
					건수 Number of Cases	금액 Amount	건수 Number of Cases	금액 Amount
	(1)		(2)		(3=4+5+6)		(4)	
2003년 2003 Total	**	131,123	**	159,974	**	130,803	**	45,192
2004년 2004 Total	**	157,059	**	186,230	**	146,506	**	54,265
2005년 2005 Total	2,563,192	153,230	3,870,553	192,954	2,540,913	149,056	1,757,356	62,686
2006년 2006 Total	2,505,786	143,293	3,835,426	187,191	2,553,774	146,621	1,798,887	65,358
2007년 2007 Total	2,505,435	146,481	3,787,087	187,051	2,586,332	151,304	1,815,498	69,301
지역별 by Region	2,505,435	146,481	3,787,087	187,051	2,586,332	151,304	1,815,498	69,301
서울 Seoul	675,356	53,485	1,074,398	71,135	674,885	54,246	473,051	22,688
인천 Incheon	176,024	10,291	285,405	13,539	187,098	10,824	125,153	4,791
경기 Gyeonggi	622,865	37,784	1,003,721	49,073	662,873	39,445	448,264	17,497
강원 Gangwon	69,568	2,368	98,740	2,869	72,972	2,483	52,669	1,302
대전 Daejeon	66,304	4,143	89,680	4,593	67,792	4,217	49,350	2,281
충북 Chungbuk	64,525	2,541	86,739	3,026	65,560	2,658	47,858	1,481
충남 Chungnam	78,096	3,700	101,049	4,350	76,799	3,847	57,728	1,951
광주 Gwangju	65,901	2,655	89,865	3,228	66,918	2,737	47,971	1,423
전북 Jeonbuk	65,130	2,533	91,018	3,109	67,249	2,650	47,068	1,409
전남 Jeonnam	53,001	1,890	72,481	2,316	54,974	2,019	40,825	1,153
대구 Daegu	100,266	4,157	138,988	4,834	104,535	4,291	74,588	2,188
경북 Gyeongbuk	88,895	3,526	117,727	4,147	91,619	3,667	66,489	2,046
부산 Busan	178,141	8,698	256,893	10,494	185,423	9,142	132,369	4,156
울산 Ulsan	47,409	2,431	65,145	2,797	47,618	2,492	35,164	1,277
경남 Gyeongnam	127,930	5,472	177,367	6,560	132,135	5,743	97,089	3,171
제주 Jeju	26,024	807	37,871	981	27,882	843	19,862	487
세목별 by Type of Tax	2,505,435	146,481	3,787,087	187,051	2,586,332	151,304	1,815,498	69,301
종합소득세 Global Income Tax	405,228	20,208	405,228	20,208	212,685	16,316	139,471	2,855
법인세 Corporation Tax	65,591	13,045	65,591	13,045	47,351	11,189	34,173	3,986
부가가치세 Value Added Tax	1,456,636	62,077	1,456,636	62,077	953,589	48,788	724,073	25,747
양도소득세 Capital Gains Tax	55,069	8,837	55,069	8,837	38,252	6,921	19,181	2,223
상속·증여세 Inheritance·Gift Tax	9,239	2,204	9,239	2,204	6,177	1,572	4,473	582
과년도 수입 Revenue of Previous Year	254,723	16,811	1,536,375	57,381	1,128,341	48,227	736,218	24,134
기타 Others	258,949	23,299	258,949	23,299	199,937	18,291	157,909	9,774

생산부서 : 징세과(김대일 397-1516)

[다음페이지 계속]

[A] 당해연도 발생액(1)은 2007년에 발생한 신규 체납액을 말함

[B] 체납발생총액(2) = 전년도 미정리 체납액(7) + 당해연도 발생액(1)

[C] 정리실적(3)은 2007년에 체납 정리실적을 말함

[A] Based on delinquent amount occurred in 2007

[B] Total delinquent amount(2) = Delinquent tax in processing in the last years(7) + Delinquent amount in the occurred year(1)

[C] Based on collection of delinquent tax in 2007

2-3-1. 체납액 정리 실적 I (2/2)

Collection of Delinquent Tax I (2/2)

[단위 : 억원]

In 100 million won

구분 Classification		정리실적 Collected Amount				미정리 Delinquent Tax in Processing		
		결손 Write-off		기타 Other [D]		인원 Number of Taxpayers	건수 Number of Cases	금액 Amount
		건수 Number of Cases	금액 Amount	건수 Number of Cases	금액 Amount			
		(5)		(6)		(7)		
2003년	2003 Total	**	70,909	**	14,702	**	**	29,171
2004년	2004 Total	**	73,838	**	18,403	**	**	39,724
2005년	2005 Total	709,155	73,964	74,402	12,406	682,270	1,329,640	43,898
2006년	2006 Total	654,241	69,835	100,646	11,428	676,835	1,281,652	40,570
2007년	2007 Total	650,644	68,710	120,190	13,293	675,303	1,200,755	35,747
지역별	by Region	650,644	68,710	120,190	13,293	675,303	1,200,755	35,747
서울	Seoul	170,669	25,682	31,165	5,876	215,017	399,513	16,889
인천	Incheon	55,394	5,221	6,551	812	52,749	98,307	2,715
경기	Gyeonggi	178,766	18,136	35,843	3,812	184,599	340,848	9,628
강원	Gangwon	15,354	961	4,949	220	15,816	25,768	386
대전	Daejeon	17,126	1,812	1,316	124	13,209	21,888	376
충북	Chungbuk	15,376	1,015	2,326	162	12,740	21,179	368
충남	Chungnam	16,385	1,650	2,686	246	15,128	24,250	503
광주	Gwangju	14,822	1,131	4,125	183	14,246	22,947	491
전북	Jeonbuk	17,757	1,096	2,424	145	14,896	23,769	459
전남	Jeonnam	11,860	742	2,289	124	11,562	17,507	297
대구	Daegu	24,221	1,864	5,726	239	21,843	34,453	543
경북	Gyeongbuk	20,539	1,437	4,591	184	17,117	26,108	480
부산	Busan	45,421	4,382	7,633	604	41,833	71,470	1,352
울산	Ulsan	11,091	1,094	1,363	121	10,508	17,527	305
경남	Gyeongnam	28,958	2,268	6,088	304	28,078	45,232	817
제주	Jeju	6,905	219	1,115	137	5,962	9,989	138
세목별	by Type of Tax	650,644	68,710	120,190	13,293	675,303	1,200,755	35,747
종합소득세	Global Income Tax	65,132	12,630	8,082	831	**	192,543	3,892
법인세	Corporation Tax	12,111	6,793	1,067	410	**	18,240	1,856
부가가치세	Value Added Tax	149,493	19,964	80,023	3,077	**	503,047	13,289
양도소득세	Capital Gains Tax	14,367	4,016	4,704	682	**	16,817	1,916
상속·증여세	Inheritance·Gift Tax	786	870	918	120	**	3,062	632
과년도 수입	Revenue of Previous Year	376,627	18,340	15,496	5,753	**	408,034	9,154
기타	Others	32,128	6,097	9,900	2,420	**	59,012	5,008

생산부서 : 징세과(김대일 397-1516)

[2007년 2-3-1]

[D] **란은 통계생산을 하지 않음

[D] Statistics are not compiled for **

2-3-2. 연도말 미정리 체납액 현황

Delinquent Tax in Processing on 12. 31. 2007 [A]

[단위 : 억원]

In 100 million won

구분 Classification		인원 Number of Taxpayers (1)	건수 Number of Cases (2)	금액 Deliquent Amount (3)
2005년	2005 Total	682,270	1,329,640	43,898
2006년	2006 Total	676,835	1,281,652	40,570
2007년	2007 Total	675,303	1,200,755	35,747
체납액규모별	by Size of Delinquent Amount [B]	675,303	1,200,755	35,747
1천만 미만	Under 10 million won	605,703	981,632	10,628
1천만 이상	10 million won or more	61,932	183,928	11,808
5천만 이상	50 million won or more	4,966	21,618	3,357
1억 이상	100 million won or more	2,574	12,831	5,669
10억 이상	1 billion won or more	128	746	4,285

생산부서 : 징세과(김대일 397-1516)

[2007년 2-3-2]

[A] 2007.12.31일 현재 미정리 체납액 기준임

[B] 체납액규모별은 체납자 1인당 체납액 기준임

[A] Delinquent tax in processing is based on the amount pending as of Dec. 31, 2007

[B] Based on the size of delinquent tax per person

2-3-3. 체납액 정리 실적 II

Collection of Delinquent Tax II [A]

[단위 : 억원]

In 100 million won

구분 Classification		전월이월 Carried over from previous month		당월체납 Occurred in the Current month		체납발생총액 Total Delinquency		정리실적 Collection	
		건수 Number of Cases	금액 Amount	건수 Number of Cases	금액 Amount	건수 Number of Cases	금액 Amount	건수 Number of Cases	금액 Amount
		(1)		(2)		(3=1+2)		(4=5+6+7)	
2006년	Year 2006	1,329,640	43,898	2,505,786	143,293	3,835,426	187,191	2,553,774	146,621
2007년	Year 2007	1,281,652	40,570	2,505,435	146,481	3,787,087	187,051	2,586,332	151,304
1월	JAN	1,281,652	40,570	154,200	13,631	1,435,852	54,201	166,203	9,255
2월	FEB	1,269,649	44,946	73,717	7,718	1,343,366	52,664	95,449	5,864
3월	MAR	1,247,917	46,800	75,606	8,745	1,323,523	55,545	206,571	14,672
4월	APR	1,116,952	40,873	684,148	26,815	1,801,100	67,688	203,394	11,897
5월	MAY	1,597,706	55,791	87,761	8,147	1,685,467	63,938	264,566	13,501
6월	JUN	1,420,901	50,437	87,158	10,622	1,508,059	61,059	344,608	23,792
7월	JUL	1,163,451	37,267	111,512	12,329	1,274,963	49,596	137,236	8,262
8월	AUG	1,137,727	41,334	74,599	8,530	1,212,326	49,864	137,725	9,948
9월	SEP	1,074,601	39,916	170,639	10,119	1,245,240	50,035	199,720	14,169
10월	OCT	1,045,520	35,866	690,794	24,327	1,736,314	60,193	258,834	13,326
11월	NOV	1,477,480	46,867	86,761	7,936	1,564,241	54,803	349,020	16,949
12월	DEC	1,215,221	37,854	208,540	7,562	1,423,761	45,416	223,006	9,669

구분 Classification		현금정리 Cash Collection		결손정리 Write-off		기타정리 Other		미정리 Delinquent Tax in Processing	
		건수 Number of Cases	금액 Amount	건수 Number of Cases	금액 Amount	건수 Number of Cases	금액 Amount	건수 Number of Cases	금액 Amount
		(5)		(6)		(7)		(8=3-4)	
2006년	Year 2006	1,798,887	65,358	654,241	69,835	100,646	11,428	1,281,652	40,570
2007년	Year 2007	1,815,498	69,301	650,644	68,710	120,190	13,293	1,200,755	35,747
1월	JAN	141,334	5,406	20,943	2,931	3,926	918	1,269,649	44,946
2월	FEB	86,890	3,663	5,268	1,532	3,291	669	1,247,917	46,800
3월	MAR	106,855	4,200	96,202	9,170	3,514	1,302	1,116,952	40,873
4월	APR	158,212	6,375	39,864	4,673	5,318	849	1,597,706	55,791
5월	MAY	203,217	7,506	36,760	4,611	24,589	1,384	1,420,901	50,437
6월	JUN	182,953	7,096	145,673	14,589	15,982	2,107	1,163,451	37,267
7월	JUL	116,488	5,071	16,748	2,402	4,000	789	1,137,727	41,334
8월	AUG	103,103	4,741	30,097	4,606	4,525	601	1,074,601	39,916
9월	SEP	105,260	4,330	89,090	9,011	5,370	828	1,045,520	35,866
10월	OCT	189,837	7,194	52,212	4,489	16,785	1,643	1,477,480	46,867
11월	NOV	230,967	7,782	91,111	7,686	26,942	1,481	1,215,221	37,854
12월	DEC	190,382	5,937	26,676	3,010	5,948	722	1,200,755	35,747

생산부서 : 징세과(김대일 397-1516)

[2007년 2-3-3]

[A] 2007년도 정리실적을 기준으로 작성함

[A] Based on collection of delinquent tax in 2007

2-3-4. 체납·결손자료 신용정보기관 제공 현황

Notification of Information on Delinquent Tax to Credit Institutions [A]

[단위 : 억원]

In 100 million won

구분 Classification	전년도말 제공인원 At the end of previous year (1)	당해연도 Current year			당해연도말 제공인원 At the end of current year (6=1+2-4)
		신규 제공인원 Newly notified (2)	해제인원 Withdrawal from a list (4)	회수세액 Collected tax amount (5)	
2003년 2003 Total	361,806	182,956	168,749	13,235	376,013
2004년 2004 Total	376,013	215,424	179,646	14,644	411,791
2005년 2005 Total	411,791	210,189	189,581	20,287	432,399
2006년 2006 Total	432,399	229,209	221,116	20,931	440,492
2007년 2007 Total	440,492	210,036	201,157	20,061	449,371

작성자 : 정세 김대일(397-1516)

[2007년 2-3-4]

[A] 매년 연도말 현재 은행연합회에 체납자로 등록된 인원을 기준으로 작성함

[A] Based on the number of persons recorded as delinquents in the database of the Federation of Banks as Dec.31.each year

2-3-5. 고액체납자 명단공개 실적

Disclosure of Heavy Delinquent [A]

[단위 : 억원]

In 100million won

구분 Classification	합계 Total [B]		신규공개자 First Disclosure		재공개자 Re-Disclosure	
	인원 Number of persons	세액 Delinquent Amount	인원 Number of persons	세액 Delinquent Amount	인원 Number of persons	세액 Delinquent Amount
	(1)		(2)		(3)	
2004년 2004 Total	1,101	46,880	1,101	46,880	-	-
2005년 2005 Total	2,135	92,750	1,160	42,669	975	50,081
2006년 2006 Total	2,636	110,752	704	23,431	1,932	87,321
2007년 2007 Total	3,046	139,743	661	31,174	2,385	108,569
지역별 by Region	3,046	139,743	661	31,174	2,385	108,569
서울 Seoul	1,355	77,890	347	19,288	1,008	58,602
인천 Incheon	201	8,050	49	1,782	152	6,268
경기 Gyeonggi	550	19,317	126	3,729	424	15,588
강원 Gangwon	42	1,391	9	260	33	1,131
대전 Daejeon	43	1,168	9	248	34	920
충북 Chungbuk	61	2,026	10	230	51	1,796
충남 Chungnam	34	999	13	423	21	576
광주 Gwangju	73	2,526	6	169	67	2,357
전북 Jeonbuk	55	1,750	9	199	46	1,551
전남 Jeonnam	45	3,367	13	2,368	32	999
대구 Daegu	124	4,281	12	360	112	3,921
경북 Gyeongbuk	53	2,013	4	507	49	1,506
부산 Busan	232	8,869	34	921	198	7,948
울산 Ulsan	40	1,389	3	234	37	1,155
경남 Gyeongnam	102	3,672	17	456	85	3,216
제주 Jeju	36	1,035	-	-	36	1,035
체납액 규모별 by Size of Delinquent Amount	3,046	139,743	661	31,174	2,385	108,569
50억 이하 5 billion won or less	2,407	63,557	540	13,084	1,867	50,473
100억 이하 10 billion won or less	402	27,076	61	4,174	341	22,902
500억 이하 50 billion won or less	228	40,789	58	12,145	170	28,644
500억 초과 50 billion won over	9	8,321	2	1,771	7	6,550

생산부서 : 징세과(이찬규 397-1526)

[2007년 2-3-5]

[A] 고액·상습체납자 명단공개는 2004.12월 최초 공개하였음

[B] 당해연도 실적을 기준으로 작성함

[A] Disclosure of Large Delinquent Taxpayers was first disclosed on Dec. 2004

[B] Based on disclosures during 2007

2-3-6. 고액체납자 명단공개자의 현금수납 실적

Tax Payment of Disclosed Heavy Delinquent

[단위 : 억원]

In 100million won

구분 Classification		당해연도 Current year		누계 Accumulated Total	
		인원 Number of persons	납부세액 Paid Tax Amount	인원 Number of persons	납부세액 Paid Tax Amount
		(1)		(2)	
2004년	2004 Total [A]	170	397	170	397
2005년	2005 Total	285	566	455	963
2006년	2006 Total	136	430	591	1,393
2007년	2007 Total	202	435	793	1,828
지방청별	by RTO	202	435	793	1,828
서울청	Seoul	53	273	245	795
충부청	Jungbu	84	80	299	594
대전청	Daejeon	2	19	42	132
광주청	Gwangju	22	25	51	95
대구청	Daegu	8	19	55	60
부산청	Busan	33	19	101	152

생산부서 : 징세과(이찬규 397-1526)

[2007년 2-3-6]

[A] 고액·상습체납자 명단공개는 2004.12월 최초 공개하였음

[A] Disclosure of Large Delinquent Taxpayers was first disclosed on Dec. 2004

2-3-7. 자산 압류 현황

Seizure of Taxpayers' Property for Collection of Delinquent Tax

[단위 : 건]

In each

구분 Classification		합계 Total [A] (1=2+3+4)	부동산 Real Estate (2)	자동차 Automobile (3)	동산·유가증권 Moveable Property & Securites (4)
2005년	2005 Total	144,879	126,479	15,433	2,967
2006년	2006 Total	137,119	119,464	13,547	4,108
2007년	2007 Total	113,182	102,436	8,784	1,962
지방청별	by RTO	113,182	102,436	8,784	1,962
서울청	Seoul	27,425	24,183	2,478	764
충부청	Jungbu	43,787	38,904	3,978	905
대전청	Daejeon	9,326	8,795	487	44
광주청	Gwangju	8,392	7,839	491	62
대구청	Daegu	7,031	6,539	436	56
부산청	Busan	17,221	16,176	914	131

생산부서 : 징세과(이찬규 397-1526)

[2007년 2-3-7]

[A] 매년 12.31일 기준으로 작성함

[A] Based on statistics as of Dec. 31, each year

2-4-1. 세목별 국세물납 현황

Payment in Kind, by Type of Tax

[단위 : 백만원]

In million won

구분 Classification	합계 Total [A]		상속세 Inheritance Tax		증여세 Gift Tax		양도소득세 Capital Gains Tax		종합부동산세 C.R.E.H. Tax [B]	
	건수	금액	건수	금액	건수	금액	건수	금액	건수	금액
	Number of cases	Amount Paid	Number of cases	Amount Paid	Number of cases	Amount Paid	Number of cases	Amount Paid	Number of cases	Amount Paid
	(1)		(2)		(3)		(4)		(5)	
2003년 2003 Total	188	130,903	58	57,357	130	73,546	-	-	**	**
2004년 2004 Total	280	307,115	42	214,056	238	93,059	-	-	**	**
2005년 2005 Total	308	222,764	81	104,208	226	118,354	1	202	-	-
2006년 2006 Total	251	178,992	44	66,705	199	110,270	1	58	7	1,959
2007년 2007 Total	354	664,507	62	91,472	284	569,733	1	132	7	3,170
지역별 by Region	354	664,507	62	91,472	284	569,733	1	132	7	3,170
서울 Seoul	177	546,909	29	40,275	143	503,396	1	132	4	3,106
인천 Incheon	15	6,622	2	1,881	13	4,741	-	-	-	-
경기 Gyeonggi	66	39,085	11	19,840	53	19,207	-	-	2	38
강원 Gangwon	2	238	1	188	1	50	-	-	-	-
대전 Daejeon	4	8,924	2	7,560	2	1,364	-	-	-	-
충북 Chungbuk	2	1,477	-	-	2	1,477	-	-	-	-
충남 Chungnam	1	327	1	327	-	-	-	-	-	-
광주 Gwangju	13	4,281	1	4,326	12	-45	-	-	-	-
전북 Jeonbuk	2	659	1	603	1	56	-	-	-	-
전남 Jeonnam	5	2,140	2	639	3	1,501	-	-	-	-
대구 Daegu	10	7,485	3	5,157	7	2,328	-	-	-	-
경북 Gyeongbuk	5	15,104	-	-	4	15,078	-	-	1	26
부산 Busan	34	22,902	6	9,849	28	13,053	-	-	-	-
울산 Ulsan	4	969	2	689	2	280	-	-	-	-
경남 Gyeongnam	12	4,985	1	138	11	4,847	-	-	-	-
제주 Jeju	2	2,400	-	-	2	2,400	-	-	-	-
자산 종류별 by Type of Property	354	664,507	62	91,472	284	569,733	1	132	7	3,170
부동산 Real Estate	56	56,180	39	42,457	10	10,553	-	-	7	3,170
주식 Stock	297	608,195	23	49,015	274	559,180	-	-	-	-
채권 Bond	1	132	-	-	-	-	1	132	-	-

생산부서 : 정세과(이찬규 397-1526)

[2007년 2-4-1]

[A] 2007년에 물납한 실적을 기준으로 작성함

[B] 종합부동산세는 2005.1.5. 신설됨

[C] **란은 통계생산을 하지 않음

[A] Based on payment in kind in 2007

[B] Comprehensive real estate holding tax was enacted on Jan. 5, 2005

[C] Statistics are not compiled for **

2-4-2. 재산 종류별·지역별 국세물납 현황

Payment in kind, by Type of Property and by Region

[단위 : 백만원]

In million won

구분 Classification	합계 Total [A]		부동산 Real Estate		주식 Stock		채권 Bond	
	건수 Number of cases	금액 Amount Paid	건수 Number of cases	금액 Amount Paid	건수 Number of cases	금액 Amount Paid	건수 Number of cases	금액 Amount Paid
	(1)		(2)		(3)		(4)	
2003년 2003 Total	188	130,903	40	28,443	148	102,460	-	-
2004년 2004 Total	280	307,115	27	19,416	253	287,699	-	-
2005년 2005 Total	308	222,764	61	73,292	246	149,270	1	202
2006년 2006 Total	251	178,992	37	24,506	213	154,428	1	58
2007년 2007 Total	354	664,507	56	56,180	297	608,195	1	132
지역별 by Region	354	664,507	56	56,180	297	608,195	1	132
서울 Seoul	177	546,909	33	36,224	143	510,553	1	132
인천 Incheon	15	6,622	2	1,881	13	4,741	-	-
경기 Gyeonggi	66	39,085	8	5,736	58	33,349	-	-
강원 Gangwon	2	238	1	188	1	50	-	-
대전 Daejeon	4	8,924	1	2,867	3	6,057	-	-
충북 Chungbuk	2	1,477	-	-	2	1,477	-	-
충남 Chungnam	1	327	1	327	-	-	-	-
광주 Gwangju	13	4,281	1	23	12	4,258	-	-
전북 Jeonbuk	2	659	-	-	2	659	-	-
전남 Jeonnam	5	2,140	1	639	4	1,501	-	-
대구 Daegu	10	7,485	1	4,202	9	3,283	-	-
경북 Gyeongbuk	5	15,104	1	26	4	15,078	-	-
부산 Busan	34	22,902	4	3,378	30	19,524	-	-
울산 Ulsan	4	969	2	689	2	280	-	-
경남 Gyeongnam	12	4,985	-	-	12	4,985	-	-
제주 Jeju	2	2,400	-	-	2	2,400	-	-

생산부서 : 징세과(이찬규 397-1526)

[2007년 2-4-2]

[A] 2007년에 물납한 실적을 기준으로 작성함

[A] Based on payment in kind in 2007

2-5-1. 전자납부 현황

Electronic Tax Payment [A]

[단위 : 백만원]

In million won

구분 Classification		합계 Total (1=2+7+10)	은행 Via Bank Transaction				카드론 Via Card Loan			홈택스 서비스 Via HTS (10)	
			소계 Sub-total (2=3+4+5)	인터넷 Internet (3)	ARS	ATM	2D	소계 Sub-total (7=8+9)	인터넷 Internet (8)		ARS
					ARS (4)	ATM (5)	2D[B] (6)				ARS (9)
2003년											
건수	Number of cases	303,117	217,063	202,053	12,227	2,783	**	317	244	73	85,737
금액	Tax Amount	4,771,149	2,675,653	2,635,382	36,277	3,994	**	651	490	161	2,094,845
2004년											
건수	Number of cases	507,235	228,691	218,642	9,476	573	**	111	96	15	278,433
금액	Tax Amount	7,807,952	2,483,883	2,451,395	31,638	850	**	229	203	26	5,323,840
2005년											
건수	Number of cases	879,478	340,917	329,291	11,443	183	**	114	100	14	538,447
금액	Tax Amount	18,951,888	4,986,771	4,959,162	27,436	173	**	240	193	47	13,964,877
2006년											
건수	Number of cases	1,385,510	572,151	474,260	14,440	83,451	**	271	271	-	813,088
금액	Tax Amount	26,074,775	6,267,768	6,041,920	29,429	196,419	**	605	605	-	19,806,402
2007년											
건수	Number of cases	2,629,455	1,453,948	520,446	14,142	521,484	397,876	1,237	1,237	-	1,174,270
금액	Tax Amount	36,742,031	9,096,581	6,777,146	27,287	1,497,288	794,860	3,298	3,298	-	27,642,152
지방청별	by RTO										
서울청	Seoul										
건수	Number of cases	1,149,295	682,579	198,985	1,475	281,100	201,019	311	311	-	466,405
금액	Tax Amount	18,433,954	4,273,853	3,052,774	2,851	812,495	405,733	1,230	1,230	-	14,158,871
충부청	Jungbu										
건수	Number of cases	868,352	479,200	184,660	5,319	161,152	128,069	393	393	-	388,759
금액	Tax Amount	7,702,288	2,241,208	1,530,653	10,098	455,543	244,914	937	937	-	5,460,143
대전청	Daejeon										
건수	Number of cases	157,968	78,235	30,768	2,774	27,252	17,441	136	136	-	79,597
금액	Tax Amount	2,444,349	710,278	593,579	5,882	74,170	36,647	271	271	-	1,733,800
광주청	Gwangju										
건수	Number of cases	118,755	54,696	35,525	1,172	8,244	9,755	112	112	-	63,947
금액	Tax Amount	1,334,460	667,865	628,627	2,370	20,568	16,300	246	246	-	666,349
대구청	Daegu										
건수	Number of cases	120,197	51,379	26,245	1,787	12,596	10,751	69	69	-	68,749
금액	Tax Amount	2,051,498	287,371	223,894	3,184	37,279	23,014	157	157	-	1,763,970
부산청	Busan										
건수	Number of cases	214,888	107,859	44,263	1,615	31,140	30,841	216	216	-	106,813
금액	Tax Amount	4,775,482	916,006	747,619	2,902	97,233	68,252	457	457	-	3,859,019

생산부서 : 징세과(한경수 397-1512)

[2007년 2-5-1]

[A] HTS에 의한 전자납부는 2002. 4. 1.부터 시행됨

[B] 2D는 공과금수납기 납부이며, 2007. 1. 1. 부터 시행됨

[A] Electronic payment of taxes over the HTS made available on Apr. 1, 2002

[B] '2D' is Public imposts acceptance, available on Jan. 1, 2007

3

종합소득세

Global Income Tax

3 소득세

1) 납세의무자

- (1) 자연인인 개인
 - 국내에 주소를 두거나, 1년 이상 거소를 둔 ‘거주자’ 개인
 - ‘거주자’가 아닌 자 ‘비거주자’로서 국내원천소득이 있는 개인
- (2) 법인으로 보지 않는 단체
 - 대표자 또는 관리인은 선임되어 있으나, 이익의 분배방법이나 분배배율이 정하여져 있지 아니한 ‘단체’의 경우 이를 1거주자로 보아 소득세 납세의무가 있음

2) 소득세 과세체계

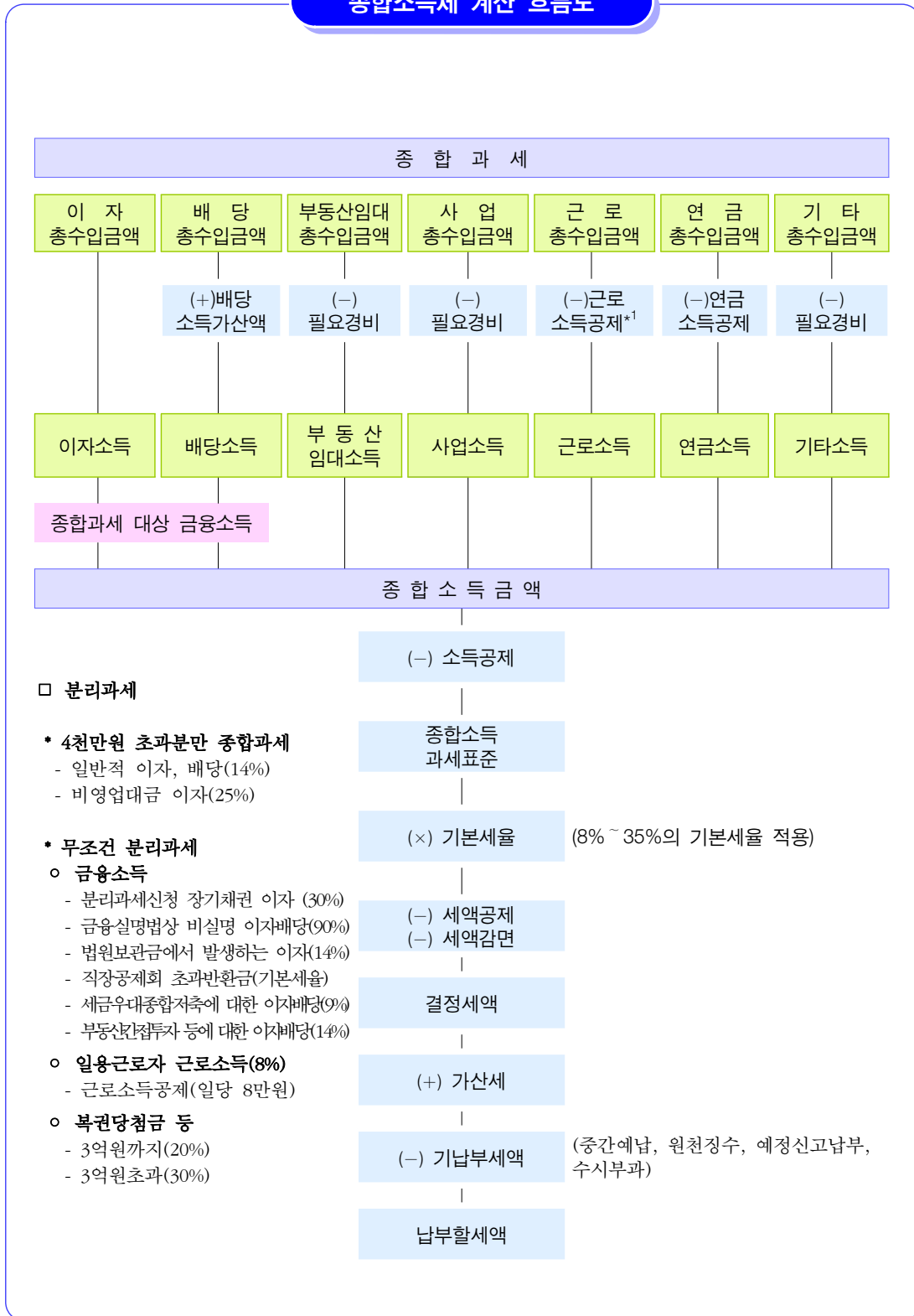
- (1) 소득세는 소득세법에서 과세소득으로 열거하고 있는 소득에 과세하며, 종합소득, 퇴직소득, 양도소득으로 분류함
- (2) 종합소득 : 이자소득, 배당소득, 부동산임대소득, 사업소득, 근로소득, 연금소득 및 기타소득의 경우 이를 모두 합산하여 누진세율(2007년 귀속분 기본세율 4단계, 최저 8% 최고 35%)을 적용하여 과세함
 - 일부 이자·배당·연금소득·기타소득은 분리과세로 종결되므로 제외
 - 다만, 거주자별로 연간 금융소득(이자소득, 배당소득)이 4,000만원을 초과하는 경우 다른 종합소득과 합산하여 종합과세하여 하며 이를 금융소득 종합과세라 함
- (3) 퇴직소득·양도소득 : 퇴직소득, 양도소득은 종합소득과 별개로 과세표준을 계산하고, 별도의 세율을 적용하여 세액을 산출하는 등 종합소득과는 별개로 과세하는 분류과세 체계를 이루고 있음

3) 세율

- 과세표준에 기본세율을 적용하여 계산

종합소득 과세표준	기 본 세 율 (2007년 귀속)
1천만원 이하	과세표준의 100분의 8
1천만원 초과~4천만원 이하	80만원+1천만원을 초과하는 금액의 100분의 17
4천만원 초과~8천만원 이하	590만원+4천만원을 초과하는 금액의 100분의 26
8천만원 초과	1,630만원+8천만원을 초과하는 금액의 100분의 35

종합소득세 계산 흐름도



3-1-1. 종합소득세 확정신고 현황 총괄 (1/2)

Summary of Final Return of Global Income Tax (1/2) [A]

[단위 : 백만원]

In million won

구분 Classification		2006년 합계 2006 Total		2007년 합계 2007 Total		외부조정신고자 Adjustment by CPA or CPTA		자기조정신고자 Self-Adjustment	
		인원	금액	인원	금액	인원	금액	인원	금액
		Number of Taxpayers	Amount	Number of Taxpayers	Amount	Number of Taxpayers	Amount	Number of Taxpayers	Amount
		(1)		(2)		(3)		(4)	
총수입금액	Total Revenue	2,736,478	527,546,785	3,074,419	577,647,024	709,508	389,907,553	98,637	24,930,774
필요경비(-)	Necessary Expenses	2,427,215	464,722,232	3,056,698	502,909,297	709,472	354,826,760	98,615	23,040,419
배당소득가산액(+)	Gross-up Amount	19,943	532,223	29,156	600,778	7,203	168,521	343	13,102
이월결손금(-)	Deficit Carried Over	38,065	649,294	40,896	729,051	25,514	607,758	3,197	34,890
결손소득(+)	Deficit [B]	71,784	2,293,667	112,986	2,514,669	51,096	1,730,025	8,499	191,376
과세소득(=)	Taxable Income [B]	2,664,694	65,001,149	2,996,563	77,124,123	674,054	36,371,581	92,408	2,059,943
소득공제(-)	Income Deduction	-	15,931,497	3,073,227	18,026,412	709,462	5,422,184	98,590	607,506
공제 부족액(+)	Deduction Exceeding Taxable Income	-	1,109,378	445,665	840,347	89,456	207,080	18,062	38,814
실제 소득공제	Not Income Deduction	-	14,822,119	2,941,932	17,186,065	658,553	5,215,104	90,013	568,692
과세표준(=)	Tax Base	2,335,106	50,179,030	2,628,754	59,938,058	620,052	31,156,477	80,575	1,491,251
산출세액	Calculated Tax Amount	2,335,106	10,463,106	2,625,969	12,685,427	620,348	7,198,701	80,431	248,910
세액공제(-)	Tax Credit	-	859,695	1,449,316	980,862	196,253	349,654	31,548	21,025
감면세액(-)	Tax Exemption	-	371,058	600,139	427,052	301,262	369,398	33,112	8,552
결정세액(=)	Determined Tax Amount	2,307,828	9,232,353	2,588,681	11,277,513	619,995	6,479,649	80,223	219,333
가산세(+)	Penalty Tax	-	86,620	353,611	111,147	138,401	37,263	11,965	2,973
추가납부세액(+)	Tax to be Paid additionally	423	769	245	593	129	506	2	1
총결정세액(=)	Total Determined Tax Amount	2,323,506	9,319,742	2,603,614	11,389,253	625,242	6,517,418	81,075	222,307
기납부세액(-)	Tax Prepaid	-	5,566,828	1,603,763	7,019,025	519,408	3,482,275	57,812	153,433
중간예납	Interim Prepayment	696,710	1,979,363	787,302	2,354,703	446,624	2,055,399	38,262	40,810
토지등매매차익예정신고	Tax Pre-Paid for Capital Gains	566	22,452	684	34,861	341	21,938	41	1,278
토지등매매차익예정고지	Tax Pre-Notified for Capital Gains	17	425	24	1,390	9	860	1	2
수시 부과세액	Tax Occasionally Assessed	801	6,819	641	4,064	109	1,979	27	41
원천징수세액	Tax withheld or collected	799,414	3,557,769	970,208	4,624,007	159,625	1,402,099	23,386	111,302
환급할세액(+)	Tax Refundable	537,878	401,569	646,091	424,600	85,606	173,566	20,357	23,479
차감할 납부할세액(=)	Adjusted Tax Amount	1,785,628	4,154,483	2,001,972	4,794,828	554,202	3,208,709	62,931	92,353
분납할 세액(-)	Tax Amount to be Paid in Installment	42,929	914,399	50,600	1,096,859	43,061	835,501	393	9,312
무납·과소 납부세액(-)	Tax Amount not Paid or Under Paid	223,738	364,236	321,757	437,138	78,529	244,101	11,081	14,761
자진납부한 세액	Tax Amount Voluntarily Paid	1,561,890	2,875,848	1,680,215	3,260,831	475,673	2,129,107	51,850	68,280

생산부서 : 소득세과(김상윤 397-1736)

[다음 페이지 계속]

[A] 2007년 귀속 종합소득세 신고를 기준으로 작성함

[B] 결손소득과 과세소득 신고인원에는 35,130명이 중복됨(예시:소득세법 제45조 제2항. 부동산임대소득 결손금은 타소득과 공제하지 않음)

[A] Based on the returns of global income tax attributable to 2007 taxable year

[B] 35,130 cases are double counted due to income tax article 45, etc.

3-1-1. 종합소득세 확정신고 현황 총괄 (2/2)

Summary of Final Return of Global Income Tax (2/2) [A]

[단위 : 백만원]

In million won

구분 Classification		간편장부신고자 Simplified Adjustment		기준경비율신고자 Standard Expense Rate		단순경비율신고자 Simplified Expense Rate [C]		비사업자신고자 Taxpayers With No Business Income[D]	
		인원 Number of Taxpayers	금액 Amount	인원 Number of Taxpayers	금액 Amount	인원 Number of Taxpayers	금액 Amount	인원 Number of Taxpayers	금액 Amount
		(5)		(6)		(7)		(8)	
총수입금액	Total Revenue	776,878	78,326,344	271,253	29,575,141	1,043,982	40,819,798	174,161	14,087,414
필요경비(-)	Necessary Expenses	776,809	70,395,278	271,176	25,168,806	1,043,910	26,980,318	156,716	2,497,716
배당소득가산액(+)	Gross-up Amount	1,191	15,284	882	27,028	3,735	59,682	15,802	317,161
이월결손금(-)	Deficit Carried Over	11,780	81,943	282	3,232	103	569	20	659
결손소득(+)	Deficit [B]	53,391	593,268	-	-	-	-	-	-
과세소득(=)	Taxable Income [B]	740,705	8,457,675	271,253	4,430,131	1,043,982	13,898,593	174,161	11,906,200
소득공제(-)	Income Deduction	776,413	3,954,898	271,180	1,525,068	1,043,823	4,692,778	173,759	1,823,978
공제부족액(+)	Deduction Exceeding Taxable Income	253,857	416,808	84,290	177,645	-	-	-	-
실제소득공제	Not Income Deduction	725,495	3,538,090	250,289	1,347,423	1,043,823	4,692,778	173,759	1,823,978
과세표준(=)	Tax Base	523,021	4,919,585	186,963	3,082,708	1,043,982	9,205,815	174,161	10,082,222
산출세액	Calculated Tax Amount	522,721	688,273	187,113	578,027	1,041,546	1,490,235	173,810	2,481,281
세액공제(-)	Tax Credit	453,823	66,770	79,098	36,327	536,228	125,388	152,366	381,698
감면세액(-)	Tax Exemption	160,082	16,537	60,205	21,829	45,308	8,702	170	2,034
결정세액(=)	Determined Tax Amount	517,889	604,966	185,408	519,871	1,014,124	1,356,145	171,042	2,097,549
가산세(+)	Penalty Tax	26,912	4,611	144,819	62,618	30,958	3,513	556	169
추가납부세액(+)	Tax to be Paid additionally	23	5	19	3	24	51	48	27
총결정세액(=)	Total Determined Tax Amount	519,428	609,582	192,313	582,492	1,014,512	1,359,709	171,044	2,097,745
기납부세액(-)	Tax Prepaid	238,279	419,409	103,507	269,835	518,616	1,014,982	166,141	1,679,091
중간예납	Interim Prepayment	109,844	71,755	74,772	101,010	117,800	85,729	-	-
토지등매매차익예정신고	Tax Pre-Paid for Capital Gains	207	2,623	29	1,381	66	7,641	-	-
토지등매매차익예정고지	Tax Pre-Notified for Capital Gains	7	21	-	-	7	507	-	-
수시부과세액	Tax Occasionally Assessed	138	352	86	895	281	797	-	-
원천징수세액	Tax withheld or collected	144,137	344,658	37,136	166,549	439,783	920,308	166,141	1,679,091
환급할세액(+)	Tax Refundable	109,027	68,180	27,504	15,850	307,361	96,065	96,236	47,460
차가감 납부할세액(=)	Adjusted Tax Amount	430,675	258,353	171,255	328,507	711,760	440,792	71,149	466,114
분납할 세액(-)	Tax Amount to be Paid in Installment	619	13,180	1,799	61,416	1,604	49,154	3,124	128,296
무납·과소 납부세액(-)	Tax Amount not Paid or Under Paid	67,986	41,083	33,252	62,054	114,924	58,357	15,985	16,782
자진납부한 세액	Tax Amount Voluntarily Paid	362,689	204,090	138,003	205,037	596,836	333,281	55,164	321,036

생산부서 : 소득세과(김상윤 397-1736)

[2007년 3-1-1]

[C] 단순경비율에 의한 신고자로 과세미달자는 제외함

[D] 비사업자는 사업소득 또는 부동산소득이 없이 종합소득세를 신고한 자이며, 과세미달자는 제외함

[C] Excluding taxpayers under tax threshold among those who determine their income using Simplified Expense Rate

[D] Taxpayers who file global income tax return with no business or real estate income(excluding those under tax threshold)

3-1-2. 총수입금액 및 소득금액 신고현황 (1/2)

Filing of Total Revenue and Taxable Income (1/2)

[단위 : 백만원]

In million won

구분 Classification	2006년 합계 2007 Total [A]		2007년 합계 2007 Total [A]		외부조정신고자 Adjustment by CPA or CPTA		자기조정신고자 Self-Adjustment	
	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(1)		(2)		(3)		(4)	
총수입금액 Total Revenue	2,736,478	527,546,785	3,074,419	577,647,024	709,508	389,907,553	98,637	24,930,774
이자소득 Interest Income	31,664	2,179,105	56,913	3,459,281	13,645	1,199,161	644	40,186
배당소득 Dividend Income	23,955	4,148,744	45,992	5,714,464	10,207	1,504,982	502	105,754
사업·부동산 소득 Business Income, Real Estate	2,616,034	501,029,725	2,900,258	539,608,654	709,508	383,121,160	98,637	21,103,820
농·임·어업 Agriculture, Forestry, Fishing	16,428	5,073,322	18,381	5,265,652	4,725	2,955,754	728	274,336
광업 Mining	418	179,098	424	188,364	204	152,865	10	2,144
제조업 Manufacturing	231,633	101,802,676	239,965	107,815,665	132,213	93,903,543	13,296	3,099,787
전기·가스·수도업 Utilities	218	79,976	258	80,618	127	68,156	21	3,863
건설업 Construction	174,986	38,412,291	191,334	37,135,096	47,421	20,369,606	7,519	1,932,476
도·소매업 Wholesale & Retail	608,428	211,426,442	672,572	233,350,539	222,045	172,814,245	28,978	9,721,207
음식·숙박업 Food Service & Accommodation	284,406	32,183,981	332,305	39,085,893	67,642	20,872,697	9,903	1,751,744
운수·창고·통신업 Transportation, Warehousing & Telecommunication	128,854	11,958,435	149,056	13,981,061	13,800	3,795,372	3,032	518,703
금융 및 보험업 Finance & Insurance	29,904	7,935,649	29,492	2,464,464	2,866	1,231,231	1,203	143,686
부동산업 Real Estate	602,252	20,223,307	669,764	22,796,042	151,760	13,155,660	15,060	692,540
임대 및 사업서비스업 Rental & Business Service	116,105	17,663,791	123,996	19,576,395	52,164	14,811,783	7,616	896,020
교육서비스업 Educational Service	53,402	5,496,938	61,395	6,388,585	15,115	4,540,157	1,695	190,632
보건(의료업) Health Care	59,003	22,419,078	60,904	25,320,921	57,039	25,018,072	1,357	150,325
기타 서비스업 Other Services	539,343	26,174,741	614,687	26,159,359	53,339	9,432,019	18,144	1,726,357
근로소득 Wage & Salary Income	426,319	18,353,220	553,834	27,074,761	86,853	3,823,122	10,203	3,661,130
일시재산소득 Temporary Property Income	680	114,737	-	-	-	-	-	-
연금소득 Pension Income	523	4,570	1,131	10,460	166	1,429	14	113
기타소득 Other Income	59,976	1,716,684	87,190	1,779,404	13,762	257,699	1,256	19,771
소득금액 Income [B]	2,736,478	63,356,776	3,074,419	75,326,093	709,508	35,247,123	98,637	1,903,448
이자소득 Interest Income	31,664	2,179,105	56,913	3,459,281	13,645	1,199,161	644	40,186
배당소득 Dividend Income [C]	23,955	4,680,967	45,992	6,315,247	10,207	1,673,503	502	118,857
사업·부동산 소득 Business Income, Real Estate	2,616,034	42,674,971	2,900,258	47,516,905	709,508	29,446,485	98,637	1,452,888
농·임·어업 Agriculture, Forestry, Fishing	16,428	152,799	18,381	131,156	4,725	43,728	728	4,358
광업 Mining	418	14,204	424	15,196	204	12,621	10	172
제조업 Manufacturing	231,633	5,733,448	239,965	6,210,815	132,213	5,168,385	13,296	154,317
전기·가스·수도업 Utilities	218	3,700	258	1,896	127	1,191	21	240
건설업 Construction	174,986	1,917,212	191,334	2,263,144	47,421	957,239	7,519	101,466
도·소매업 Wholesale & Retail	608,428	9,208,987	672,572	10,253,611	222,045	7,014,436	28,978	405,522
음식·숙박업 Food Service & Accommodation	284,406	2,735,882	332,305	3,182,626	67,642	1,573,299	9,903	109,610
운수·창고·통신업 Transportation, Warehousing & Telecommunication	128,854	991,629	149,056	1,112,996	13,800	270,368	3,032	33,426
금융 및 보험업 Finance & Insurance	29,904	291,261	29,492	284,331	2,866	62,819	1,203	19,872
부동산업 Real Estate	602,252	7,585,215	669,764	8,478,564	151,760	4,110,962	15,060	169,669
임대 및 사업서비스업 Rental & Business Service	116,105	2,678,082	123,996	2,853,645	52,164	2,184,677	7,616	106,987
교육서비스업 Educational Service	53,402	622,721	61,395	700,503	15,115	431,004	1,695	13,613
보건(의료업) Health Care	59,003	5,881,174	60,904	6,401,031	57,039	6,336,929	1,357	23,344
기타 서비스업 Other Services	539,343	4,858,657	614,687	5,627,391	53,339	1,278,827	18,144	310,292
근로소득 Wage & Salary Income	426,319	13,287,675	553,834	17,357,936	86,853	2,835,349	10,203	285,174
일시재산소득 Temporary Property Income	680	23,858	-	-	-	-	-	-
연금소득 Pension Income	523	1,331	1,131	4,715	166	281	14	33
기타소득 Other Income	59,976	508,869	87,190	672,009	13,762	92,344	1,256	6,310

생산부서 : 소득세과(김상운 397-1736)

[다음 페이지 계속]

[A] 2007년 귀속 종합소득세 신고를 기준으로 작성함

[B] 당해연도 소득별 총수입금액에서 필요경비를 차감한 금액임

[C] 배당소득가산액이 가산된 금액임

[D] 단순경비율에 의한 신고자로 과세미달자는 제외함

[E] 비사업자는 사업소득 또는 부동산임대소득이 없이 종합소득세를 신고한 자이며, 과세미달자는 제외함

3-1-2. 총수입금액 및 소득금액 신고현황 (2/2)

Filing of Total Revenue and Taxable Income (2/2)

[단위 : 백만원]

In million won

구분 Classification		간편장부신고자 Simplified Adjustment		기준경비율신고자 Standard Expense Rate		단순경비율신고자 Simplified Expense Rate [D]		비사업자신고자 Taxpayers With No Business Income[E]	
		인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
		(5)		(6)		(7)		(8)	
총수입금액	Total Revenue	776,878	78,326,344	271,253	29,575,141	1,043,982	40,819,798	174,161	14,087,414
이자소득	Interest Income	2,341	131,169	1,699	126,972	7,178	391,935	31,406	1,569,858
배당소득	Dividend Income	1,765	156,662	1,276	228,081	5,786	594,368	26,456	3,124,617
사업·부동산 소득	Business Income, Real Estate	776,878	75,119,482	271,253	28,339,992	1,043,982	31,924,200	-	-
농·임·어업	Agriculture, Forestry, Fishing	4,185	709,284	6,145	1,074,298	2,598	251,980	-	-
광업	Mining	84	10,370	66	17,640	60	5,345	-	-
제조업	Manufacturing	44,505	5,651,723	28,662	3,366,403	21,289	1,794,209	-	-
전기·가스·수도업	Utilities	52	3,441	22	3,551	36	1,607	-	-
건설업	Construction	96,223	9,512,456	15,970	2,094,104	24,201	3,226,454	-	-
도·소매업	Wholesale & Retail	198,757	30,648,858	88,492	12,490,737	134,300	7,675,492	-	-
음식·숙박업	Food Service & Accommodation	125,672	10,657,634	32,489	2,414,538	96,599	3,389,280	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	59,585	5,334,147	35,795	2,959,678	36,844	1,373,161	-	-
금융 및 보험업	Finance & Insurance	16,256	852,168	1,003	65,039	8,164	172,340	-	-
부동산업	Real Estate	121,951	3,108,635	33,872	877,854	347,121	4,961,353	-	-
임대 및 사업서비스업	Rental & Business Service	25,876	1,933,499	12,554	879,154	25,786	1,055,939	-	-
교육서비스업	Educational Service	15,752	888,712	3,849	180,347	24,984	588,737	-	-
보건(의료업)	Health Care	730	44,806	982	85,440	796	22,278	-	-
기타 서비스업	Other Services	132,016	5,763,749	36,000	1,831,209	375,188	7,406,025	-	-
근로소득	Wage & Salary Income	94,606	2,808,943	24,288	819,583	201,158	7,602,736	136,726	8,359,247
일시재산소득	Temporary Property Income	-	-	-	-	-	-	-	-
연금소득	Pension Income	95	661	29	153	258	1,763	569	6,341
기타소득	Other Income	8,019	109,427	3,286	60,360	18,872	304,796	41,995	1,027,351
소득금액	Income [B]	776,878	7,946,332	271,253	4,424,846	1,043,982	13,898,369	174,161	11,905,975
이자소득	Interest Income	2,341	131,169	1,699	126,972	7,178	391,935	31,406	1,569,858
배당소득	Dividend Income [C]	1,765	171,946	1,276	255,112	5,786	654,051	26,456	3,441,778
사업·부동산 소득	Business Income, Real Estate	776,878	5,752,781	271,253	3,454,210	1,043,982	7,410,541	-	-
농·임·어업	Agriculture, Forestry, Fishing	4,185	7,388	6,145	62,067	2,598	13,615	-	-
광업	Mining	84	395	66	1,733	60	275	-	-
제조업	Manufacturing	44,505	293,302	28,662	429,155	21,289	165,656	-	-
전기·가스·수도업	Utilities	52	-20	22	282	36	203	-	-
건설업	Construction	96,223	682,452	15,970	202,116	24,201	319,871	-	-
도·소매업	Wholesale & Retail	198,757	1,341,733	88,492	764,829	134,300	727,091	-	-
음식·숙박업	Food Service & Accommodation	125,672	746,211	32,489	243,962	96,599	509,544	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	59,585	367,068	35,795	287,402	36,844	154,732	-	-
금융 및 보험업	Finance & Insurance	16,256	127,431	1,003	14,746	8,164	59,463	-	-
부동산업	Real Estate	121,951	893,978	33,872	561,298	347,121	2,742,657	-	-
임대 및 사업서비스업	Rental & Business Service	25,876	170,552	12,554	182,021	25,786	209,408	-	-
교육서비스업	Educational Service	15,752	67,207	3,849	43,556	24,984	145,123	-	-
보건(의료업)	Health Care	730	5,347	982	28,495	796	6,916	-	-
기타 서비스업	Other Services	132,016	1,049,737	36,000	632,548	375,188	2,355,987	-	-
근로소득	Wage & Salary Income	94,606	1,851,622	24,288	569,035	201,158	5,326,877	136,726	6,489,879
일시재산소득	Temporary Property Income	-	-	-	-	-	-	-	-
연금소득	Pension Income	95	227	29	51	258	532	569	3,591
기타소득	Other Income	8,019	38,587	3,286	19,466	18,872	114,433	41,995	400,869

생산부서 : 소득세과(김상윤 397-1736)

[2007년 3-1-2, 3-1-3]

[A] Based on the returns of global income tax attributable to 2007 taxable year

[B] (Total Revenue) - (Deficit)

[C] Included Gross-up amount to dividend income

[D] Excluding taxpayers under tax threshold among those who determine their income using Simplified Expense Rate

[E] Taxpayers who file global income tax return with no business or real estate rental income(excluding those under tax threshold)

3-1-3. 총수입금액에서 납부세액까지 산출 현황(1/21)

Calculation of Adjusted Tax Amount from Total Revenue (1/21)

[단위 : 백만원]

In million won

구분 Classification		총수입금액 Total Revenue		필요경비 Necessary Expenses		이월결손금 Deficit Carried Over		결손소득금액 Deficit	
		신고건수 Number of Returns	금액 Amount	신고건수 Number of Returns	금액 Amount	신고건수 Number of Returns	금액 Amount	신고건수 Number of Returns	금액 Amount
		(1)	(2)	(3)	(4)				
2005년	2005 Total	**	**	**	**	**	**	68,586	1,785,507
2006년	2006 Total	2,736,478	527,546,785	2,427,215	464,722,232	38,065	649,294	71,784	2,293,667
2007년	2007 Total [A]	3,074,419	577,647,024	3,056,698	502,909,297	40,896	729,051	112,986	2,514,669
신고유형별	by Type of Return	3,074,419	577,647,024	3,056,698	502,909,297	40,896	729,051	112,986	2,514,669
외부조정신고자	Adjustment by CPA or CPTA	709,508	389,907,553	709,472	354,826,760	25,514	607,758	51,096	1,730,025
자기조정신고자	Self-Adjustment	98,637	24,930,774	98,615	23,040,419	3,197	34,890	8,499	191,376
간편장부신고자	Simplified Adjustment	776,878	78,326,344	776,809	70,395,278	11,780	81,943	53,391	593,268
기준경비율신고자	Standard Expense Rate	271,253	29,575,141	271,176	25,168,806	282	3,232	-	-
단순경비율신고자	Simplified Expense Rate [B]	1,043,982	40,819,798	1,043,910	26,980,318	103	569	-	-
비사업자	Taxpayers With No Business Income[C]	174,161	14,087,414	156,716	2,497,716	20	659	-	-
주소지별	by Taxpayer's Residence	3,074,419	577,647,024	3,056,698	502,909,297	40,896	729,051	112,986	2,514,669
서울	Seoul	849,228	154,331,054	840,499	125,443,508	15,141	306,752	41,043	902,111
인천	Incheon	182,973	35,704,623	182,437	32,326,054	2,285	47,275	5,979	139,352
경기	Gyeonggi	739,028	136,531,428	734,982	120,286,465	12,109	188,403	33,547	730,321
강원	Gangwon	75,778	11,654,402	75,597	10,342,998	534	10,429	1,530	28,440
대전	Daejeon	85,822	14,011,747	85,454	12,291,446	933	12,989	2,824	53,510
충북	Chungbuk	74,960	12,338,776	74,781	11,003,661	585	10,184	1,828	49,200
충남	Chungnam	95,038	17,492,405	94,734	15,758,925	828	12,456	2,478	66,328
광주	Gwangju	84,074	14,284,292	83,748	12,641,261	867	10,318	2,845	41,288
전북	Jeonbuk	80,463	13,936,651	80,289	12,530,279	667	8,752	2,017	39,070
전남	Jeonnam	66,680	11,590,200	66,541	10,481,973	510	6,189	1,526	26,366
대구	Daegu	146,224	33,718,575	145,489	30,337,375	1,290	23,390	3,333	86,127
경북	Gyeongbuk	118,421	22,288,662	118,195	20,141,244	691	9,434	1,823	40,106
부산	Busan	232,086	49,966,965	230,936	44,658,049	2,609	51,844	6,928	175,933
울산	Ulsan	61,666	11,740,537	61,457	10,362,573	413	7,239	1,081	26,483
경남	Gyeongnam	153,010	32,785,500	152,663	29,597,654	1,111	19,086	3,466	90,690
제주	Jeju	28,968	5,271,207	28,896	4,705,832	323	4,311	738	19,344
성별	by Gender	3,074,419	577,647,024	3,056,698	502,909,297	40,896	729,051	112,986	2,514,669
남성	Male	1,861,457	433,263,929	1,855,533	376,609,445	26,957	496,793	68,662	1,771,212
여성	Female	1,196,964	141,898,901	1,185,360	124,595,568	13,649	227,450	43,476	732,402
기타	Others [D]	15,998	2,484,194	15,805	1,704,284	290	4,808	848	11,055
연령별	by Age	3,074,419	577,647,024	3,056,698	502,909,297	40,896	729,051	112,986	2,514,669
20대 이하	Under 30 years	238,329	17,711,266	237,519	15,146,997	1,337	11,767	5,706	71,290
30대 이상	30 years or more	786,043	129,632,068	784,614	115,039,302	11,165	148,811	31,316	575,058
40대 이상	40 years or more	1,033,890	239,498,096	1,030,355	213,470,788	14,746	297,964	39,488	932,218
50대 이상	50 years or more	640,713	133,278,196	636,275	114,402,130	9,120	174,178	24,330	624,308
60대 이상	60 years or more	273,396	43,991,874	269,407	35,331,191	3,376	71,801	8,871	238,399
70대 이상	70 years or more	86,050	11,051,330	82,723	7,814,605	862	19,722	2,427	62,341
기타	Others [D]	15,998	2,484,194	15,805	1,704,284	290	4,808	848	11,055

생산부서 : 소득세과(김상훈 397-1736)

[2008년 신규]

[A] 2007년 귀속 종합소득세 신고를 기준으로 작성함

[B] 단순경비율에 의한 신고자로 과세미달자는 제외함

[C] 비사업자는 사업소득 또는 부동산소득이 없이 종합소득세를 신고한 자이며, 과세미달자는 제외함

[A] Based on the returns of global income tax attributable to 2007 taxable year

[B] Excluding taxpayers under tax threshold among those who determine their income using Simplified Expense Rate

[C] Taxpayers who file global income tax return with no business or real estate income(excluding those under tax threshold)

3-1-3. 총수입금액에서 납부세액까지 산출 현황(2/21)

Calculation of Adjusted Tax Amount from Total Revenue (2/21)

[단위 : 백만원]

In million won

구분 Classification		과세소득금액 Taxable Income		소득공제 Total Income Deduction		인적공제 Personal Deduction	
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		(5)		(6=7+23+24+25+26+27+34+35)		(7=8+16+22)	
2005년	2005 Total	2,210,911	54,103,314	**	13,239,909	**	7,465,021
2006년	2006 Total	2,664,694	66,001,149	**	15,931,497	**	8,660,367
2007년	2007 Total [A]	2,996,563	77,124,123	3,073,227	18,026,412	3,071,023	9,729,239
신고유형별	by Type of Return	2,996,563	77,124,123	3,073,227	18,026,412	3,071,023	9,729,239
외부조정신고자	Adjustment by CPA or CPTA	674,054	36,371,581	709,462	5,422,184	709,113	2,750,376
자기조정신고자	Self-Adjustment	92,408	2,059,943	98,590	607,506	98,535	370,402
간편장부신고자	Simplified Adjustment	740,705	8,457,675	776,413	3,954,898	776,008	2,546,866
기준경비율신고자	Standard Expense Rate	271,253	4,430,131	271,180	1,525,068	271,073	1,009,996
단순경비율신고자	Simplified Expense Rate [B]	1,043,982	13,898,593	1,043,823	4,692,778	1,042,703	2,487,780
비사업자	Taxpayers With No Business Income[C]	174,161	11,906,200	173,759	1,823,978	173,591	563,819
주소지별	by Taxpayer's Residence	2,996,563	77,124,123	3,073,227	18,026,412	3,071,023	9,729,239
서울	Seoul	821,427	29,880,134	848,704	5,091,070	848,211	2,405,989
인천	Incheon	178,789	3,483,374	182,952	1,003,936	182,896	583,344
경기	Gyeonggi	714,995	16,867,277	738,579	4,281,909	737,662	2,355,056
강원	Gangwon	74,783	1,332,599	75,773	420,530	75,714	253,453
대전	Daejeon	84,002	1,764,934	85,818	522,495	85,724	280,004
충북	Chungbuk	73,749	1,378,115	74,940	429,666	74,855	252,622
충남	Chungnam	93,365	1,791,665	95,033	556,447	94,958	330,836
광주	Gwangju	82,409	1,682,025	84,067	505,215	83,979	287,821
전북	Jeonbuk	79,134	1,439,467	80,458	479,864	80,438	281,714
전남	Jeonnam	65,692	1,130,355	66,675	402,571	66,644	242,297
대구	Daegu	143,912	3,458,685	146,217	873,918	146,145	500,165
경북	Gyeongbuk	117,044	2,183,007	118,408	691,023	118,351	409,547
부산	Busan	227,326	5,474,035	232,026	1,306,592	231,943	729,382
울산	Ulsan	60,914	1,402,291	61,648	368,648	61,613	195,094
경남	Gyeongnam	150,633	3,273,204	152,966	920,028	152,940	518,952
제주	Jeju	28,389	582,956	28,963	172,500	28,950	102,963
성별	by Gender	2,996,563	77,124,123	3,073,227	18,026,412	3,071,023	9,729,239
남성	Male	1,813,809	58,437,719	1,860,959	12,927,959	1,860,283	6,803,639
여성	Female	1,167,294	17,895,126	1,196,638	5,042,761	1,196,093	2,897,671
기타	Others [D]	15,460	791,278	15,630	55,692	14,647	27,929
연령별	by Age	2,996,563	77,124,123	3,073,227	18,026,412	3,071,023	9,729,239
30세 미만	Under 30 years	233,323	2,644,607	238,288	729,828	238,077	349,234
30세 이상	30 years or more	760,763	15,073,650	785,830	4,679,408	785,539	2,738,706
40세 이상	40 years or more	1,007,187	26,785,596	1,033,652	7,073,917	1,033,362	3,960,883
50세 이상	50 years or more	626,718	19,525,768	640,534	3,860,524	640,367	1,642,810
60세 이상	60 years or more	268,422	8,967,250	273,300	1,185,347	273,158	687,109
70세 이상	70 years or more	84,690	3,335,974	85,993	441,696	85,873	322,568
기타	Others [D]	15,460	791,278	15,630	55,692	14,647	27,929

생산부서 : 소득세과(김상운 397-1736)

[다음페이지 계속]

[D] 법인격없는 단체 및 외국인 신고자를 의미함

[D] Not incorporated group and foreign reporter

3-1-3. 총수입금액에서 납부세액까지 산출 현황(3/21)

Calculation of Adjusted Tax Amount from Total Revenue (3/21)

[단위 : 백만원]

In million won

구분 Classification		기본공제 Basic Deduction							
		소계 Sub-Total		본인공제 Taxpayer Deduction		배우자공제 Spouse Deduction		부양가족 1인 Dependents Deduction(1person)	
		인원	금액	인원	금액	인원	금액	인원	금액
		Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
		(8=9+~+15)		(9)		(10)		(11)	
2005년	2005 Total	**	5,722,591	**	**	**	**	**	**
2006년	2006 Total	**	6,551,559	**	**	**	**	**	**
2007년	2007 Total [A]	3,071,023	7,088,716	3,071,023	3,071,023	1,256,092	1,256,092	434,210	434,210
신고유형별	by Type of Return	3,071,023	7,088,716	3,071,023	3,071,023	1,256,092	1,256,092	434,210	434,210
외부조정신고자	Adjustment by CPA or CPTA	709,113	1,977,628	709,113	709,113	366,050	366,050	112,084	112,084
자기조정신고자	Self-Adjustment	98,535	266,111	98,535	98,535	48,587	48,587	15,585	15,585
간편장부신고자	Simplified Adjustment	776,008	1,873,993	776,008	776,008	343,795	343,795	118,604	118,604
기준경비율신고자	Standard Expense Rate	271,073	727,330	271,073	271,073	146,041	146,041	42,454	42,454
단순경비율신고자	Simplified Expense Rate [B]	1,042,703	1,847,318	1,042,703	1,042,703	297,874	297,874	121,054	121,054
비사업자	Taxpayers With No Business Income[C]	173,591	396,336	173,591	173,591	53,745	53,745	24,429	24,429
주소지별	by Taxpayer's Residence	3,071,023	7,088,716	3,071,023	3,071,023	1,256,092	1,256,092	434,210	434,210
서울	Seoul	848,211	1,755,934	848,211	848,211	295,512	295,512	114,408	114,408
인천	Incheon	182,896	431,365	182,896	182,896	77,868	77,868	26,923	26,923
경기	Gyeonggi	737,662	1,725,401	737,662	737,662	302,042	302,042	104,205	104,205
강원	Gangwon	75,714	180,053	75,714	75,714	31,684	31,684	11,081	11,081
대전	Daejeon	85,724	204,275	85,724	85,724	35,971	35,971	12,104	12,104
충북	Chungbuk	74,855	182,380	74,855	74,855	31,960	31,960	10,669	10,669
충남	Chungnam	94,958	236,368	94,958	94,958	42,325	42,325	13,654	13,654
광주	Gwangju	83,979	207,452	83,979	83,979	35,288	35,288	11,200	11,200
전북	Jeonbuk	80,438	200,593	80,438	80,438	34,772	34,772	10,978	10,978
전남	Jeonnam	66,644	170,815	66,644	66,644	30,133	30,133	9,186	9,186
대구	Daegu	146,145	368,409	146,145	146,145	72,323	72,323	22,428	22,428
경북	Gyeongbuk	118,351	295,542	118,351	118,351	55,800	55,800	17,861	17,861
부산	Busan	231,943	537,220	231,943	231,943	104,001	104,001	34,951	34,951
울산	Ulsan	61,613	143,656	61,613	61,613	25,960	25,960	8,519	8,519
경남	Gyeongnam	152,940	377,887	152,940	152,940	69,158	69,158	22,027	22,027
제주	Jeju	28,950	71,366	28,950	28,950	11,295	11,295	4,016	4,016
성별	by Gender	3,071,023	7,088,716	3,071,023	3,071,023	1,256,092	1,256,092	434,210	434,210
남성	Male	1,860,283	5,033,777	1,860,283	1,860,283	1,019,599	1,019,599	309,290	309,290
여성	Female	1,196,093	2,032,506	1,196,093	1,196,093	233,778	233,778	123,862	123,862
기타	Others [D]	14,647	22,433	14,647	14,647	2,715	2,715	1,058	1,058
연령별	by Age	3,071,023	7,088,716	3,071,023	3,071,023	1,256,092	1,256,092	434,210	434,210
30세 미만	Under 30 years	238,077	298,502	238,077	238,077	14,577	14,577	21,056	21,056
30세 이상	30 years or more	785,539	1,960,867	785,539	785,539	275,518	275,518	121,570	121,570
40세 이상	40 years or more	1,033,362	2,972,783	1,033,362	1,033,362	479,110	479,110	143,814	143,814
50세 이상	50 years or more	640,367	1,254,062	640,367	640,367	312,275	312,275	118,036	118,036
60세 이상	60 years or more	273,158	449,567	273,158	273,158	135,102	135,102	25,100	25,100
70세 이상	70 years or more	85,873	130,502	85,873	85,873	36,795	36,795	3,576	3,576
기타	Others [D]	14,647	22,433	14,647	14,647	2,715	2,715	1,058	1,058

생산부서 : 소득세과(김상운 397-1736)

[다음페이지 계속]

3-1-3. 총수입금액에서 납부세액까지 산출 현황(4/21)

Calculation of Adjusted Tax Amount from Total Revenue (4/21)

[단위 : 백만원]

In million won

구분 Classification		기본공제 Basic Deduction							
		부양가족 2인 Dependents Deduction(2persons)		부양가족 3인 Dependents Deduction(3persons)		부양가족 4인 Dependents Deduction(4persons)		부양가족 5인 이상 Dependents Deduction(more than 5persons)	
		인원	금액	인원	금액	인원	금액	인원	금액
		Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
		(12)		(13)		(14)		(15)	
2005년	2005 Total	**	**	**	**	**	**	**	**
2006년	2006 Total	**	**	**	**	**	**	**	**
2007년	2007 Total [A]	566,691	1,133,382	212,360	637,080	100,186	400,744	29,872	156,185
신고유형별	by Type of Return	566,691	1,133,382	212,360	637,080	100,186	400,744	29,872	156,185
외부조정신고자	Adjustment by CPA or CPTA	177,069	354,138	73,764	221,292	37,804	151,216	12,178	63,735
자기조정신고자	Self-Adjustment	23,783	47,566	9,788	29,364	4,751	19,004	1,427	7,470
간편장부신고자	Simplified Adjustment	165,149	330,298	58,809	176,427	24,252	97,008	6,149	31,853
기준경비율신고자	Standard Expense Rate	62,971	125,942	25,396	76,188	11,737	46,948	3,589	18,684
단순경비율신고자	Simplified Expense Rate [B]	109,780	219,560	31,461	94,383	13,237	52,948	3,581	18,796
비사업자	Taxpayers With No Business Income[C]	27,939	55,878	13,142	39,426	8,405	33,620	2,948	15,647
주소지별	by Taxpayer's Residence	566,691	1,133,382	212,360	637,080	100,186	400,744	29,872	156,185
서울	Seoul	129,270	258,540	43,596	130,788	19,749	78,996	5,609	29,479
인천	Incheon	37,106	74,212	12,764	38,292	5,750	23,000	1,570	8,174
경기	Gyeonggi	146,698	293,396	51,612	154,836	24,321	97,284	6,883	35,976
강원	Gangwon	13,932	27,864	5,862	17,586	2,917	11,668	852	4,456
대전	Daejeon	17,000	34,000	6,365	19,095	3,091	12,364	963	5,017
충북	Chungbuk	14,591	29,182	6,327	18,981	2,962	11,848	941	4,885
충남	Chungnam	18,421	36,842	8,165	24,495	4,185	16,740	1,409	7,354
광주	Gwangju	16,954	33,908	7,526	22,578	3,516	14,064	1,231	6,435
전북	Jeonbuk	15,351	30,702	7,412	22,236	3,623	14,492	1,334	6,975
전남	Jeonnam	12,501	25,002	6,551	19,653	3,276	13,104	1,351	7,093
대구	Daegu	31,551	63,102	11,522	34,566	5,505	22,020	1,498	7,825
경북	Gyeongbuk	23,677	47,354	9,770	29,310	4,860	19,440	1,424	7,426
부산	Busan	42,191	84,382	15,248	45,744	6,741	26,964	1,780	9,235
울산	Ulsan	11,559	23,118	4,372	13,116	2,065	8,260	585	3,070
경남	Gyeongnam	31,013	62,026	12,621	37,863	6,177	24,708	1,760	9,165
제주	Jeju	4,876	9,752	2,647	7,941	1,448	5,792	682	3,620
성별	by Gender	566,691	1,133,382	212,360	637,080	100,186	400,744	29,872	156,185
남성	Male	434,413	868,826	170,649	511,947	83,413	333,652	24,904	130,180
여성	Female	131,247	262,494	41,341	124,023	16,609	66,436	4,933	25,820
기타	Others [D]	1,031	2,062	370	1,110	164	656	35	185
연령별	by Age	566,691	1,133,382	212,360	637,080	100,186	400,744	29,872	156,185
30세 미만	Under 30 years	8,920	17,840	1,626	4,878	392	1,568	96	506
30세 이상	30 years or more	188,447	376,894	67,795	203,385	35,093	140,372	10,972	57,589
40세 이상	40 years or more	304,807	609,614	124,652	373,956	59,969	239,876	17,832	93,051
50세 이상	50 years or more	56,317	112,634	16,390	49,170	4,279	17,116	865	4,464
60세 이상	60 years or more	5,859	11,718	1,138	3,414	195	780	55	295
70세 이상	70 years or more	1,310	2,620	389	1,167	94	376	17	95
기타	Others [D]	1,031	2,062	370	1,110	164	656	35	185

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-3. 총수입금액에서 납부세액까지 산출 현황(5/21)

Calculation of Adjusted Tax Amount from Total Revenue (5/21)

[단위 : 백만원]

In million won

구분 Classification		추가공제 Additional Deduction							
		소계 Sub-Total		70세이상 경로우대 Person aged 70 or more		65세이상 경로우대 Person aged 65 or more		장애인 Handicapped Person	
		인원	금액	인원	금액	인원	금액	인원	금액
		Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
		(16=17+~+21)	(17)		(18)		(19)		
2005년	2005 Total	**	1,626,942	**	**	**	**	**	**
2006년	2006 Total	**	1,950,551	473,741	710,611	263,601	263,601	142,916	285,832
2007년	2007 Total [A]	1,545,888	2,252,119	445,027	820,704	273,096	310,759	165,430	352,791
신고유형별	by Type of Return	1,545,888	2,252,119	445,027	820,704	273,096	310,759	165,430	352,791
외부조정신고자	Adjustment by CPA or CPTA	380,737	630,729	139,285	262,320	74,091	85,086	40,039	85,371
자기조정신고자	Self-Adjustment	55,012	87,086	17,551	32,603	10,069	11,553	6,006	12,871
간편장부신고자	Simplified Adjustment	404,430	562,972	102,849	185,553	63,429	71,724	39,142	82,995
기준경비율신고자	Standard Expense Rate	147,390	236,507	47,180	86,524	26,833	30,771	20,411	44,063
단순경비율신고자	Simplified Expense Rate [B]	478,438	587,122	108,551	196,974	80,554	90,442	46,531	98,220
비사업자	Taxpayers With No Business Income[C]	79,881	147,703	29,611	56,730	18,120	21,183	13,301	29,271
주소지별	by Taxpayer's Residence	1,545,888	2,252,119	445,027	820,704	273,096	310,759	165,430	352,791
서울	Seoul	405,027	576,450	118,768	220,630	77,169	87,387	39,201	83,298
인천	Incheon	88,618	127,819	24,466	44,945	14,572	16,612	10,082	21,431
경기	Gyeonggi	368,351	534,246	101,948	188,939	63,531	72,485	37,935	80,975
강원	Gangwon	41,370	62,744	12,281	22,489	7,635	8,727	5,165	11,034
대전	Daejeon	43,664	63,476	12,001	22,363	6,842	7,926	4,886	10,429
충북	Chungbuk	39,318	58,278	11,359	20,955	6,591	7,685	4,508	9,658
충남	Chungnam	51,051	79,255	15,878	29,688	8,852	10,228	5,911	12,746
광주	Gwangju	45,535	65,310	12,044	22,138	7,336	8,394	4,532	9,686
전북	Jeonbuk	43,416	67,027	12,951	23,739	7,322	8,294	5,585	12,074
전남	Jeonnam	38,172	58,598	11,255	20,644	6,775	7,745	4,589	9,906
대구	Daegu	74,336	110,024	22,436	41,324	13,294	15,146	7,778	16,514
경북	Gyeongbuk	63,926	95,894	18,936	34,450	11,276	12,874	7,519	16,060
부산	Busan	115,177	166,408	35,241	63,883	21,434	23,973	12,364	26,174
울산	Ulsan	30,578	43,046	7,842	14,299	4,544	5,147	3,807	8,152
경남	Gyeongnam	80,598	117,284	22,582	40,794	13,070	14,685	9,626	20,488
제주	Jeju	16,751	26,260	5,039	9,424	2,853	3,451	1,942	4,166
성별	by Gender	1,545,888	2,252,119	445,027	820,704	273,096	310,759	165,430	352,791
남성	Male	737,188	1,457,186	333,741	623,724	202,678	233,301	125,063	267,403
여성	Female	805,074	790,145	110,151	194,970	69,863	76,858	40,227	85,100
기타	Others [D]	3,626	4,788	1,135	2,010	555	600	140	288
연령별	by Age	1,545,888	2,252,119	445,027	820,704	273,096	310,759	165,430	352,791
30세 미만	Under 30 years	40,473	49,027	4,861	8,162	2,630	2,844	5,466	11,502
30세 이상	30 years or more	438,219	653,639	58,235	103,208	72,807	84,098	37,051	79,757
40세 이상	40 years or more	535,005	746,008	168,305	320,177	71,493	83,133	54,609	117,145
50세 이상	50 years or more	281,345	370,282	103,081	190,425	6,450	6,675	39,403	83,566
60세 이상	60 years or more	162,966	236,582	26,138	42,683	105,145	119,234	20,815	43,707
70세 이상	70 years or more	84,254	191,793	83,272	154,039	14,016	14,175	7,946	16,826
기타	Others [D]	3,626	4,788	1,135	2,010	555	600	140	288

생산부서 : 소득세과(김상훈 397-1736)

[다음페이지 계속]

3-1-3. 총수입금액에서 납부세액까지 산출 현황(6/21)

Calculation of Adjusted Tax Amount from Total Revenue (6/21)

[단위 : 백만원]

In million won

구분 Classification		추가공제 Additional Deduction				다자녀 추가공제 Additional Deduction for Households with multiful children [E]		국민연금보험료공제 National Pension Premium Deduction	
		부녀자 Female head of family		6세이하 공제 Under 6 years of old		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount				
		(20)		(21)		(22)		(23)	
2005년	2005 Total	**	**	**	**	148,342	115,488	1,310,908	1,925,668
2006년	2006 Total	609,236	304,618	385,889	385,889	200,422	158,257	1,519,955	2,265,232
2007년	2007 Total [A]	739,816	369,897	306,624	397,968	581,508	388,404	1,711,784	2,523,814
신고유형별	by Type of Return	739,816	369,897	306,624	397,968	581,808	388,404	1,711,784	2,523,814
외부조정신고자	Adjustment by CPA or CPTA	137,751	68,875	98,500	129,077	207,206	142,019	529,378	1,176,135
자기조정신고자	Self-Adjustment	25,135	12,566	13,401	17,493	25,580	17,205	62,256	91,767
간편장부신고자	Simplified Adjustment	208,865	104,429	90,721	118,271	165,545	109,901	424,614	475,787
기준경비율신고자	Standard Expense Rate	66,502	33,249	31,654	41,900	65,982	46,159	151,536	182,492
단순경비율신고자	Simplified Expense Rate [B]	276,998	138,497	50,462	62,989	85,694	53,340	438,917	455,421
비사업자	Taxpayers With No Business Income[C]	24,565	12,281	21,886	28,238	31,801	19,780	105,083	142,212
주소지별	by Taxpayer's Residence	739,816	369,897	306,624	397,968	581,808	388,404	1,711,784	2,523,814
서울	Seoul	196,758	98,378	68,015	86,757	114,480	73,605	447,293	699,234
인천	Incheon	41,742	20,870	18,591	23,961	37,439	24,160	103,871	148,092
경기	Gyeonggi	173,218	86,606	80,771	105,241	146,261	95,409	411,166	615,140
강원	Gangwon	20,284	10,142	7,890	10,352	15,478	10,656	39,955	53,116
대전	Daejeon	21,463	10,731	9,202	12,027	18,141	12,253	49,450	70,048
충북	Chungbuk	18,836	9,418	8,063	10,562	17,004	11,964	42,467	56,628
충남	Chungnam	23,268	11,633	11,349	14,960	21,310	15,213	54,083	72,375
광주	Gwangju	23,546	11,773	10,091	13,319	20,376	15,059	48,057	65,739
전북	Jeonbuk	21,212	10,606	9,196	12,314	18,780	14,094	44,632	59,766
전남	Jeonnam	18,903	9,451	8,072	10,852	16,384	12,884	36,246	47,551
대구	Daegu	33,362	16,681	15,887	20,359	33,695	21,732	90,091	137,882
경북	Gyeongbuk	29,808	14,903	13,450	17,607	27,140	18,111	68,050	92,777
부산	Busan	54,330	27,164	19,730	25,214	40,394	25,754	133,269	199,208
울산	Ulsan	15,296	7,647	6,105	7,801	13,005	8,392	35,806	51,894
경남	Gyeongnam	39,197	19,598	16,551	21,719	35,403	23,781	90,963	131,755
제주	Jeju	8,593	4,296	3,661	4,923	6,518	5,337	16,385	22,609
성별	by Gender	739,816	369,897	306,624	397,968	581,808	388,404	1,711,784	2,523,814
남성	Male	-	-	254,263	332,758	465,984	312,676	1,175,895	1,876,477
여성	Female	738,287	369,133	51,522	64,084	114,835	75,020	532,812	641,868
기타	Others [D]	1,529	764	839	1,126	989	708	3,077	5,469
연령별	by Age	739,816	369,897	306,624	397,968	581,808	388,404	1,711,784	2,523,814
30세 미만	Under 30 years	22,850	11,425	12,087	15,094	2,922	1,705	94,009	77,457
30세 이상	30 years or more	182,682	91,338	220,163	295,238	191,996	124,200	448,539	578,989
40세 이상	40 years or more	295,335	147,664	66,755	77,889	355,341	242,092	675,636	1,081,436
50세 이상	50 years or more	169,483	84,739	3,991	4,877	28,876	18,466	452,630	739,796
60세 이상	60 years or more	55,523	27,761	2,378	3,197	1,344	960	37,368	40,155
70세 이상	70 years or more	12,414	6,206	411	547	340	273	525	512
기타	Others [D]	1,529	764	839	1,126	989	708	3,077	5,469

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

[E] 2005년, 2006년은 소수공제자 추가공제임

[E] This blank is additional Deduction for Small Dependents in 2005 year and 2006 year

3-1-3. 총수입금액에서 납부세액까지 산출 현황(7/21)

Calculation of Adjusted Tax Amount from Total Revenue (7/21)

[단위 : 백만원]

In million won

구분 Classification		기타 연금보험료 공제 Others National Pension Premium Deduction		주택담보노후연금 이자비용공제 Pension Premium Rate Deduction		퇴직연금 소득공제 Retirement Pension Deduction		특별공제 Special Deduction			
								소계 Sub-Total		보험료 Insurance Premium Deduction	
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		(24)		(25)		(26)		(27=24+~+33)		(28)	
2005년	2005 Total	**	**	1,334	1,563	1,334	1,563	**	1,711,455	237,901	453,770
2006년	2006 Total	**	**	1,507	2,006	1,507	2,006	**	2,280,291	311,916	615,315
2007년	2007 Total [A]	61,603	125,732	1	1	718	1,159	555,670	2,818,482	399,106	818,232
신고유형별	by Type of Return	61,603	125,732	1	1	718	1,159	555,670	2,818,482	399,106	818,232
외부조정신고자	Adjustment by CPA or CPTA	9,013	20,451	-	-	48	91	149,676	765,412	51,797	116,006
자기조정신고자	Self-Adjustment	1,201	2,194	-	-	13	19	16,180	56,501	5,982	12,313
간편장부신고자	Simplified Adjustment	9,475	15,732	-	-	88	136	84,169	314,307	52,786	99,703
기준경비율신고자	Standard Expense Rate	4,854	8,404	-	-	62	98	32,132	119,071	15,324	28,048
단순경비율신고자	Simplified Expense Rate [B]	16,978	37,235	-	-	248	411	161,158	816,224	149,882	288,617
비사업자	Taxpayers With No Business Income[C]	20,082	41,716	1	1	259	404	112,355	746,967	123,335	273,545
주소지별	by Taxpayer's Residence	61,603	125,732	1	1	718	1,159	555,670	2,818,482	399,106	818,232
서울	Seoul	19,712	42,210	1	1	245	425	171,080	1,065,170	140,087	322,962
인천	Incheon	3,154	5,649	-	-	27	40	27,359	115,759	20,497	36,315
경기	Gyeonggi	14,078	27,403	-	-	173	273	125,064	608,614	96,265	192,248
강원	Gangwon	1,628	3,477	-	-	21	27	10,965	47,546	7,683	13,441
대전	Daejeon	2,261	5,138	-	-	18	27	16,017	85,191	11,588	23,089
충북	Chungbuk	1,556	3,209	-	-	21	32	11,864	52,192	8,813	15,398
충남	Chungnam	1,968	4,072	-	-	40	54	14,933	66,994	10,214	18,757
광주	Gwangju	1,728	3,501	-	-	15	29	16,107	73,977	9,756	18,438
전북	Jeonbuk	1,704	3,394	-	-	17	26	15,531	67,933	8,305	14,243
전남	Jeonnam	1,097	2,178	-	-	16	25	14,141	56,421	6,209	11,195
대구	Daegu	2,429	5,299	-	-	19	26	22,129	103,824	14,429	28,030
경북	Gyeongbuk	2,077	4,075	-	-	20	32	22,289	89,501	12,232	22,267
부산	Busan	4,264	8,480	-	-	28	44	37,972	169,953	24,989	47,984
울산	Ulsan	785	1,480	-	-	4	4	13,698	65,045	8,287	17,493
경남	Gyeongnam	2,661	5,160	-	-	47	82	32,622	133,446	16,768	31,039
제주	Jeju	501	1,007	-	-	7	13	3,899	16,916	2,984	5,333
성별	by Gender	61,603	125,732	1	1	718	1,159	555,670	2,818,482	399,106	818,232
남성	Male	43,006	90,986	1	1	517	883	406,079	2,291,865	309,552	673,103
여성	Female	18,420	34,380	-	-	198	270	147,630	516,362	87,841	141,163
기타	Others [D]	177	366	-	-	3	6	1,961	10,255	1,713	3,966
연령별	by Age	61,603	125,732	1	1	718	1,159	555,670	2,818,482	399,106	818,232
30세 미만	Under 30 years	3,967	4,280	-	-	76	84	33,794	104,225	37,680	47,776
30세 이상	30 years or more	16,713	27,816	-	-	213	311	142,227	598,274	113,696	207,167
40세 이상	40 years or more	23,194	50,692	1	1	234	404	191,512	968,517	123,850	269,771
50세 이상	50 years or more	15,634	37,986	-	-	148	276	133,309	823,669	89,483	217,415
60세 이상	60 years or more	1,825	4,403	-	-	43	77	42,940	248,488	27,636	61,158
70세 이상	70 years or more	93	189	-	-	1	1	9,927	65,054	5,048	10,979
기타	Others [D]	177	366	-	-	3	6	1,961	10,255	1,713	3,966

생산부서 : 소득세과(김상훈 397-1736)

[다음페이지 계속]

3-1-3. 총수입금액에서 납부세액까지 산출 현황(8/21)

Calculation of Adjusted Tax Amount from Total Revenue (8/21)

[단위 : 백만원]

In million won

구분 Classification		특별공제 Special Deduction							
		의료비 Medical Expense Deduction		교육비 Educational Expense Deduction		주택자금 Housing Fund Allowances		기부금 Deduction for Donation	
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		(29)		(30)		(31)		(32)	
2005년	2005 Total	57,122	144,067	85,939	316,047	31,286	58,364	306,705	736,380
2006년	2006 Total	73,057	170,066	108,626	403,458	45,242	91,482	401,115	995,922
2007년	2007 Total [A]	104,240	257,666	130,115	492,954	61,522	132,787	468,565	1,111,451
신고유형별	by Type of Return	104,240	257,666	130,115	492,954	61,522	132,787	468,565	1,111,451
외부조정신고자	Adjustment by CPA or CPTA	13,130	36,999	16,732	68,129	4,834	11,617	147,703	532,178
자기조정신고자	Self-Adjustment	1,499	4,123	1,896	7,748	514	1,259	16,174	30,989
간편장부신고자	Simplified Adjustment	13,097	31,522	17,185	64,324	5,985	13,719	79,541	104,395
기준경비율신고자	Standard Expense Rate	3,623	8,925	4,527	17,547	1,351	2,995	31,109	61,349
단순경비율신고자	Simplified Expense Rate [B]	38,819	95,031	49,423	192,505	18,046	40,310	129,503	198,188
비사업자	Taxpayers With No Business Income[C]	34,072	81,066	40,352	142,701	30,792	62,887	64,535	184,352
주소지별	by Taxpayer's Residence	104,240	257,666	130,115	492,954	61,522	132,787	468,565	1,111,451
서울	Seoul	38,643	105,492	44,435	182,849	21,493	51,474	130,138	400,702
인천	Incheon	5,092	10,796	6,355	22,156	3,172	6,265	21,634	39,718
경기	Gyeonggi	25,751	61,042	31,023	111,972	16,583	37,473	95,845	204,406
강원	Gangwon	1,724	4,123	2,457	8,750	1,008	1,667	10,455	19,484
대전	Daejeon	2,921	7,190	4,466	16,905	1,654	3,496	14,264	34,364
충북	Chungbuk	1,902	4,521	2,718	9,781	1,220	2,082	10,730	20,291
충남	Chungnam	2,499	6,050	3,269	11,667	1,922	3,538	13,590	26,852
광주	Gwangju	2,380	5,381	3,444	12,795	1,341	2,354	15,587	34,898
전북	Jeonbuk	2,040	4,721	2,616	9,078	1,185	1,920	15,593	37,882
전남	Jeonnam	1,559	3,465	2,118	7,667	1,046	1,928	15,025	32,107
대구	Daegu	3,650	8,427	5,098	19,357	1,633	3,408	20,056	44,397
경북	Gyeongbuk	2,914	6,339	3,928	14,077	2,029	3,404	21,950	43,268
부산	Busan	6,206	14,258	8,115	30,780	2,604	5,338	33,905	71,273
울산	Ulsan	2,078	5,182	3,309	12,147	1,671	3,245	13,155	26,889
경남	Gyeongnam	4,254	9,415	5,741	19,601	2,563	4,484	32,870	68,700
제주	Jeju	627	1,264	1,023	3,372	398	711	3,768	6,220
성별	by Gender	104,240	257,666	130,115	492,954	61,522	132,787	468,565	1,111,451
남성	Male	81,886	213,345	112,405	432,523	50,717	112,298	318,271	857,474
여성	Female	22,101	43,635	17,270	58,646	10,758	20,322	149,255	250,333
기타	Others [D]	253	686	440	1,785	47	167	1,039	3,644
연령별	by Age	104,240	257,666	130,115	492,954	61,522	132,787	468,565	1,111,451
30세 미만	Under 30 years	7,812	10,570	4,039	12,949	7,826	9,452	22,656	21,473
30세 이상	30 years or more	31,797	60,696	31,818	82,002	27,520	61,780	106,469	184,259
40세 이상	40 years or more	31,585	83,362	56,182	184,408	18,468	44,630	168,073	385,840
50세 이상	50 years or more	23,398	70,062	35,456	200,957	6,964	15,174	120,395	319,724
60세 이상	60 years or more	7,672	23,828	2,122	10,611	656	1,505	40,338	151,235
70세 이상	70 years or more	1,723	8,462	58	242	41	79	9,595	45,276
기타	Others [D]	253	686	440	1,785	47	167	1,039	3,644

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-3. 총수입금액에서 납부세액까지 산출 현황(9/21)

Calculation of Adjusted Tax Amount from Total Revenue (9/21)

[단위 : 백만원]

In million won

구분 Classification		특별공제		표준공제		조특법상 소득공제 Deductions under the Special Tax Law			
		혼인이사장례비 Marriage · Moving · Funeral		표준공제 Standard Deduction		소계 Sub-Total		개인연금저축소득 Pension Savings opened before 2000.12.31	
		인원	금액	인원	금액	인원	금액	인원	금액
		Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
		(33)		(34)		(35=36+~+40)		(36)	
2005년	2005 Total	2,760	2,827	2,275,094	1,488,725	**	647,477	**	**
2006년	2006 Total	3,649	4,048	2,729,729	1,797,385	**	926,216	95,894	51,446
2007년	2007 Total [A]	4,858	5,392	2,514,449	1,571,121	500,490	1,256,864	92,917	49,435
신고유형별	by Type of Return	4,858	5,392	2,514,449	1,571,121	500,490	1,256,864	92,917	49,435
외부조정신고자	Adjustment by CPA or CPTA	449	483	558,840	345,863	143,310	363,856	27,584	15,403
자기조정신고자	Self-Adjustment	61	69	82,329	51,060	14,834	35,563	3,075	1,612
간편장부신고자	Simplified Adjustment	584	644	691,724	429,648	73,373	172,422	15,012	7,642
기준경비율신고자	Standard Expense Rate	194	207	238,816	146,739	24,187	58,268	5,507	2,990
단순경비율신고자	Simplified Expense Rate [B]	1,437	1,573	881,750	551,986	138,522	343,721	27,598	14,342
비사업자	Taxpayers With No Business Income[C]	2,133	2,416	60,990	45,825	106,264	283,034	14,141	7,446
주소지별	by Taxpayer's Residence	4,858	5,392	2,514,449	1,571,121	500,490	1,256,864	92,917	49,435
서울	Seoul	1,543	1,691	675,894	423,228	164,620	454,813	30,305	16,970
인천	Incheon	470	509	155,475	96,827	24,960	54,225	3,944	1,986
경기	Gyeonggi	1,315	1,473	612,856	382,252	118,721	293,171	20,352	10,759
강원	Gangwon	72	81	64,792	40,672	9,659	22,239	1,729	885
대전	Daejeon	132	147	69,776	43,702	14,994	38,385	2,609	1,391
충북	Chungbuk	109	119	63,053	39,732	10,954	25,251	1,893	1,014
충남	Chungnam	116	130	80,046	50,028	13,326	32,088	2,359	1,215
광주	Gwangju	97	111	67,947	42,834	13,211	31,314	2,609	1,362
전북	Jeonbuk	80	89	64,901	40,901	11,481	26,130	2,221	1,155
전남	Jeonnam	56	59	52,517	32,975	9,055	21,124	1,909	980
대구	Daegu	178	205	124,018	77,309	20,522	49,413	3,877	2,087
경북	Gyeongbuk	134	146	96,066	60,136	15,624	34,955	3,260	1,672
부산	Busan	280	320	193,913	120,212	34,342	79,313	6,586	3,530
울산	Ulsan	79	89	47,911	29,819	10,718	25,312	3,424	1,270
경남	Gyeongnam	182	207	120,276	74,811	23,280	55,822	4,878	2,656
제주	Jeju	15	16	25,008	15,683	5,023	13,309	962	503
성별	by Gender	4,858	5,392	2,514,449	1,571,121	500,490	1,256,864	92,917	49,435
남성	Male	2,828	3,122	1,453,814	916,130	363,790	947,978	69,113	36,814
여성	Female	2,023	2,263	1,048,128	646,880	135,386	305,330	23,682	12,546
기타	Others [D]	7	7	12,507	8,111	1,314	3,556	122	75
연령별	by Age	4,858	5,392	2,514,449	1,571,121	500,490	1,256,864	92,917	49,435
30세 미만	Under 30 years	1,739	2,005	204,316	130,757	35,842	63,791	1,017	493
30세 이상	30 years or more	2,139	2,370	643,240	405,299	137,584	330,013	18,676	8,894
40세 이상	40 years or more	503	506	841,465	522,987	183,629	488,997	41,097	21,612
50세 이상	50 years or more	316	337	506,769	313,697	114,014	302,290	28,684	16,351
60세 이상	60 years or more	138	151	230,174	143,393	25,236	61,722	3,087	1,857
70세 이상	70 years or more	16	16	75,978	46,877	2,871	6,495	234	153
기타	Others [D]	7	7	12,507	8,111	1,314	3,556	122	75

생산부서 : 소득세과(김상훈 397-1736)

[다음페이지 계속]

3-1-3. 총수입금액에서 납부세액까지 산출 현황(10/21)

Calculation of Adjusted Tax Amount from Total Revenue (10/21)

[단위 : 백만원]

In million won

구분 Classification		조특법상 소득공제 Tax Credit Under the STTCL							
		신용카드 Credit Card Deduction		정치자금 Deduction for Donation to Political Fund		연금저축 Pension Savings opened after 2001.1.1		기타 Other Deductions	
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		(37)		(38)		(39)		(40)	
2005년	2005 Total	**	**	**	**	**	**	**	**
2006년	2006 Total	226,560	480,535	2,320	1,055	164,850	363,260	3,826	29,920
2007년	2007 Total [A]	290,964	621,030	1,957	1,971	240,299	555,866	5,263	28,562
신고유형별	by Type of Return	290,964	621,030	1,957	1,971	240,299	555,866	5,263	28,562
외부조정신고자	Adjustment by CPA or CPTA	36,113	90,630	488	242	100,692	252,335	1,669	5,246
자기조정신고자	Self-Adjustment	3,944	9,592	46	25	10,051	23,720	128	614
간편장부신고자	Simplified Adjustment	35,702	81,377	270	76	37,019	78,429	624	4,898
기준경비율신고자	Standard Expense Rate	9,652	21,636	179	100	12,246	26,933	551	6,609
단순경비율신고자	Simplified Expense Rate [B]	105,766	220,979	695	197	47,742	103,261	1,280	4,942
비사업자	Taxpayers With No Business Income[C]	99,787	196,816	279	1,331	32,549	71,188	1,011	6,253
주소지별	by Taxpayer's Residence	290,964	621,030	1,957	1,971	240,299	555,866	5,263	28,562
서울	Seoul	105,333	243,769	630	1,445	76,819	183,767	1,554	8,862
인천	Incheon	15,005	28,975	72	41	10,301	22,813	203	410
경기	Gyeonggi	72,512	156,860	410	263	53,749	121,023	1,129	4,266
강원	Gangwon	5,169	10,326	39	3	4,705	10,629	128	396
대전	Daejeon	8,652	17,947	46	17	7,798	18,408	236	622
충북	Chungbuk	5,801	10,794	56	9	5,511	12,720	138	714
충남	Chungnam	7,167	13,549	73	11	6,692	14,634	282	2,679
광주	Gwangju	6,729	13,609	53	8	6,961	15,991	142	344
전북	Jeonbuk	5,310	9,673	49	8	6,396	14,719	130	575
전남	Jeonnam	4,149	7,633	38	3	5,154	11,765	170	743
대구	Daegu	10,266	20,588	95	17	10,854	25,687	155	1,034
경북	Gyeongbuk	8,103	14,475	79	37	7,766	17,513	279	1,258
부산	Busan	17,384	35,097	143	75	17,182	40,026	211	585
울산	Ulsan	5,860	11,372	28	2	5,573	12,477	102	191
경남	Gyeongnam	11,377	21,791	130	31	11,946	27,071	254	4,273
제주	Jeju	2,147	4,572	16	1	2,892	6,623	150	1,610
성별	by Gender	290,964	621,030	1,957	1,971	240,299	555,866	5,263	28,562
남성	Male	224,455	496,513	1,617	1,837	165,558	387,066	4,515	25,748
여성	Female	65,687	122,548	337	134	74,162	167,306	742	2,796
기타	Others [D]	822	1,969	3	-	579	1,494	6	18
연령별	by Age	290,964	621,030	1,957	1,971	240,299	555,866	5,263	28,562
30세 미만	Under 30 years	30,628	43,470	39	5	11,533	18,956	234	867
30세 이상	30 years or more	89,017	184,558	412	124	60,001	131,373	1,408	5,064
40세 이상	40 years or more	90,953	218,024	663	247	100,467	238,376	2,030	10,738
50세 이상	50 years or more	61,292	135,220	577	1,384	57,650	140,514	1,310	8,821
60세 이상	60 years or more	16,108	33,410	204	171	9,468	23,588	240	2,696
70세 이상	70 years or more	2,144	4,379	59	40	601	1,565	35	358
기타	Others [D]	822	1,969	3	-	579	1,494	6	18

생산부서 : 소득세과(김상운 397-1736)

[다음페이지 계속]

3-1-3. 총수입금액에서 납부세액까지 산출 현황(11/21)

Calculation of Adjusted Tax Amount from Total Revenue (11/21)

[단위 : 백만원]

In million won

구분 Classification		공제 부족액 Deduction deficit		실제 소득공제 Deduction Amount		과세 표준 Tax Base		산출세액 Tax Calculated	
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		(41)		(42=6-41)		(43=5-42)		(44)	
2005년	2005 Total	**	875,342	**	12,364,567	1,948,395	41,738,747	1,948,395	8,634,924
2006년	2006 Total	**	1,109,378	**	14,822,119	2,335,106	50,179,030	2,335,106	10,463,106
2007년	2007 Total [A]	445,665	840,347	2,941,932	17,186,065	2,628,754	59,938,058	2,625,969	12,685,427
신고유형별	by Type of Return	445,665	840,347	2,941,932	17,186,065	2,628,754	59,938,058	2,625,969	12,685,427
외부조정신고자	Adjustment by CPA or CPTA	89,456	207,080	658,553	5,215,104	620,052	31,156,477	620,348	7,198,701
자기조정신고자	Self-Adjustment	18,062	38,814	90,013	568,692	80,575	1,491,251	80,431	248,910
간편장부신고자	Simplified Adjustment	253,857	416,808	725,495	3,538,090	523,021	4,919,585	522,721	688,273
기준경비율신고자	Standard Expense Rate	84,290	177,645	250,289	1,347,423	186,963	3,082,708	187,113	578,027
단순경비율신고자	Simplified Expense Rate [B]	-	-	1,043,823	4,692,778	1,043,982	9,205,815	1,041,546	1,490,235
비사업자	Taxpayers With No Business Income[C]	-	-	173,759	1,823,978	174,161	10,082,222	173,810	2,481,281
주소지별	by Taxpayer's Residence	445,665	840,347	2,941,932	17,186,065	2,628,754	59,938,058	2,625,969	12,685,427
서울	Seoul	111,196	209,077	805,768	4,881,993	738,032	24,998,141	737,548	5,924,733
인천	Incheon	24,929	48,017	175,907	955,919	158,044	2,527,455	158,071	452,287
경기	Gyeonggi	108,430	231,243	701,874	4,050,666	630,598	12,816,611	630,135	2,528,229
강원	Gangwon	9,947	17,797	73,765	402,733	65,831	929,866	65,809	164,252
대전	Daejeon	12,703	22,519	82,709	499,976	73,119	1,264,958	73,109	235,371
충북	Chungbuk	11,418	20,806	72,170	408,860	63,542	969,255	63,504	174,626
충남	Chungnam	14,458	28,912	91,586	527,535	80,580	1,264,130	80,558	228,911
광주	Gwangju	17,352	27,372	81,316	477,843	66,722	1,204,182	66,537	239,140
전북	Jeonbuk	15,123	25,062	77,256	454,802	65,340	984,665	65,367	181,331
전남	Jeonnam	14,943	22,784	64,342	379,787	51,737	750,568	51,696	136,565
대구	Daegu	21,961	39,446	142,153	834,472	124,263	2,624,213	124,227	528,316
경북	Gyeongbuk	16,825	28,834	114,676	662,189	101,596	1,520,818	101,585	273,698
부산	Busan	33,025	61,309	222,717	1,245,283	199,061	4,228,752	198,242	870,187
울산	Ulsan	6,906	9,682	59,846	358,966	54,760	1,043,325	54,793	199,763
경남	Gyeongnam	22,630	38,480	148,055	881,548	130,380	2,391,656	129,639	470,992
제주	Jeju	3,819	9,007	27,792	163,493	25,149	419,463	25,149	77,026
성별	by Gender	445,665	840,347	2,941,932	17,186,065	2,628,754	59,938,058	2,625,969	12,685,427
남성	Male	281,037	589,970	1,783,023	12,337,989	1,580,420	46,099,730	1,578,580	10,303,205
여성	Female	163,234	248,093	1,144,183	4,794,668	1,033,730	13,100,458	1,032,829	2,224,420
기타	Others [D]	1,394	2,284	14,726	53,408	14,604	737,870	14,560	157,802
연령별	by Age	445,665	840,347	2,941,932	17,186,065	2,628,754	59,938,058	2,625,969	12,685,427
30세 미만	Under 30 years	19,474	27,828	231,378	702,000	218,855	1,942,607	218,706	302,541
30세 이상	30 years or more	127,624	256,397	748,869	4,423,011	658,419	10,650,639	658,276	1,941,430
40세 이상	40 years or more	172,960	354,946	988,684	6,718,971	860,930	20,066,625	860,060	4,153,390
50세 이상	50 years or more	85,362	139,191	613,046	3,721,333	555,351	15,804,435	554,385	3,563,464
60세 이상	60 years or more	29,178	40,903	262,483	1,144,444	244,218	7,822,806	243,726	1,869,007
70세 이상	70 years or more	9,673	18,798	82,746	422,898	76,377	2,913,076	76,256	697,793
기타	Others [D]	1,394	2,284	14,726	53,408	14,604	737,870	14,560	157,802

생산부서 : 소득세과(김상운 397-1736)

[다음페이지 계속]

3-1-3. 총수입금액에서 납부세액까지 산출 현황(12/21)

Calculation of Adjusted Tax Amount from Total Revenue (12/21)

[단위 : 백만원]

In million won

구분 Classification		세액공제 Tax Credit		소득세법상 세액공제 Tax Credits under the Income Tax Law							
		인원 Number of Returns		금액 Amount		소계 Sub-Total		배당세액 Tax credit for dividend income		기장세액 Credit For Bookkeeping	
						인원 Number of Returns		금액 Amount		인원 Number of Returns	
		(45=46+54+58)		(46=47+~+53)		(47)		(48)			
2005년	2005 Total	**	857,000	**	725,192	16,632	575,758	398,914	38,234		
2006년	2006 Total	**	859,695	**	715,351	17,207	514,672	459,534	44,048		
2007년	2007 Total [A]	1,449,316	980,862	912,673	833,930	24,667	581,117	516,078	53,929		
신고유형별	by Type of Return	1,449,316	980,862	912,673	833,930	24,667	581,117	516,078	53,929		
외부조정신고자	Adjustment by CPA or CPTA	196,253	349,654	143,519	224,291	6,859	166,555	86,663	21,051		
자기조정신고자	Self-Adjustment	31,548	21,025	22,393	18,928	319	12,963	17,095	3,348		
간편장부신고자	Simplified Adjustment	453,823	66,770	431,045	63,270	1,010	14,553	409,674	29,207		
기준경비율신고자	Standard Expense Rate	79,098	36,327	18,374	33,916	842	26,815	2,093	211		
단순경비율신고자	Simplified Expense Rate [B]	536,228	125,388	167,367	115,177	3,211	57,493	467	83		
비사업자	Taxpayers With No Business Income[C]	152,366	381,698	129,975	378,348	12,426	302,738	86	29		
주소지별	by Taxpayer's Residence	1,449,316	980,862	912,673	833,930	24,667	581,117	516,078	53,929		
서울	Seoul	423,818	521,270	271,934	487,377	13,815	386,689	133,489	17,222		
인천	Incheon	80,043	29,285	52,235	23,068	648	11,567	31,658	3,118		
경기	Gyeonggi	331,283	171,002	215,973	138,460	4,758	77,866	121,862	13,358		
강원	Gangwon	39,755	9,526	21,867	7,112	184	2,981	14,462	1,200		
대전	Daejeon	43,492	14,042	27,278	10,237	352	3,628	15,316	1,248		
충북	Chungbuk	35,218	10,769	21,459	8,164	208	3,774	12,452	1,152		
충남	Chungnam	42,276	14,424	26,878	10,656	222	4,095	16,786	1,490		
광주	Gwangju	41,582	17,875	26,989	13,569	287	8,246	16,868	1,283		
전북	Jeonbuk	37,871	9,408	21,236	6,201	158	2,486	13,129	1,049		
전남	Jeonnam	29,533	6,762	19,929	4,547	121	1,517	13,898	954		
대구	Daegu	65,281	34,387	44,164	22,690	888	14,214	29,355	2,666		
경북	Gyeongbuk	56,370	16,874	32,740	11,183	322	4,784	20,187	1,693		
부산	Busan	108,880	70,953	64,863	54,397	1,757	39,237	39,829	3,902		
울산	Ulsan	30,023	13,318	19,319	9,820	273	4,844	11,031	1,056		
경남	Gyeongnam	72,896	36,281	39,138	22,984	564	13,260	22,339	2,125		
제주	Jeju	10,995	4,686	6,671	3,465	110	1,929	3,417	413		
성별	by Gender	1,449,316	980,862	912,673	833,930	24,667	581,117	516,078	53,929		
남성	Male	892,528	817,402	620,392	695,801	18,229	497,213	320,942	34,827		
여성	Female	549,999	151,954	287,378	127,883	6,227	77,425	193,228	18,735		
기타	Others [D]	6,789	11,506	4,903	10,246	211	6,479	1,908	367		
연령별	by Age	1,449,316	980,862	912,673	833,930	24,667	581,117	516,078	53,929		
30세 미만	Under 30 years	135,805	38,459	71,008	35,245	706	19,509	30,756	3,179		
30세 이상	30 years or more	395,262	151,044	248,726	116,309	2,416	51,979	139,789	14,089		
40세 이상	40 years or more	453,686	266,142	298,102	201,454	6,248	119,187	178,683	16,868		
50세 이상	50 years or more	298,632	285,325	197,199	254,783	7,857	194,680	109,443	11,153		
60세 이상	60 years or more	125,064	165,254	73,400	155,247	4,943	135,203	42,906	5,976		
70세 이상	70 years or more	34,078	63,132	19,335	60,646	2,286	54,080	12,593	2,297		
기타	Others [D]	6,789	11,506	4,903	10,246	211	6,479	1,908	367		

생산부서 : 소득세과(김상운 397-1736)

[다음페이지 계속]

3-1-3. 총수입금액에서 납부세액까지 산출 현황(13/21)

Calculation of Adjusted Tax Amount from Total Revenue (13/21)

[단위 : 백만원]

In million won

구분 Classification		소득세법상 세액공제 Tax Credit Under the Income Tax Law							
		외국납부 Foreign Tax Credit		재해손실 Tax credit for casualty loss		근로소득 Special tax credit for wage&salary income		매매차익예정신고 Tax Credit for Pre>Returns and Estimated Payment of a Real Estate Dealer	
		인원	금액	인원	금액	인원	금액	인원	금액
		Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
		(49)		(50)		(51)		(52)	
2005년	2005 Total	1,123	18,403	152	755	260,044	92,042	**	**
2006년	2006 Total	1,644	34,237	137	642	338,445	118,361	211	1,443
2007년	2007 Total [A]	2,621	42,693	107	1,121	433,690	149,600	290	2,725
신고유형별	by Type of Return	2,621	42,693	107	1,121	433,690	149,600	290	2,725
외부조정신고자	Adjustment by CPA or CPTA	230	9,843	72	946	63,028	23,569	130	1,490
자기조정신고자	Self-Adjustment	27	78	6	142	6,693	2,277	16	71
간편장부신고자	Simplified Adjustment	73	958	11	10	61,181	18,081	92	276
기준경비율신고자	Standard Expense Rate	33	2,196	11	20	15,714	4,557	9	46
단순경비율신고자	Simplified Expense Rate [B]	201	2,516	6	3	160,459	53,715	43	842
비사업자	Taxpayers With No Business Income[C]	2,057	27,102	1	-	126,615	47,401	-	-
주소지별	by Taxpayer's Residence	2,621	42,693	107	1,121	433,690	149,600	290	2,725
서울	Seoul	1,177	24,253	21	404	147,910	56,210	74	1,091
인천	Incheon	127	688	6	102	22,924	7,267	51	209
경기	Gyeonggi	665	9,431	28	262	103,576	36,072	110	1,135
강원	Gangwon	18	155	1	3	8,844	2,618	2	136
대전	Daejeon	54	1,017	3	30	12,689	4,201	1	2
충북	Chungbuk	46	205	4	30	10,011	2,929	2	23
충남	Chungnam	43	1,390	6	53	11,304	3,586	3	2
광주	Gwangju	46	532	2	3	11,411	3,357	2	-
전북	Jeonbuk	15	83	1	2	9,161	2,557	-	-
전남	Jeonnam	20	48	4	10	7,159	2,001	1	-
대구	Daegu	59	345	8	35	16,786	5,342	13	32
경북	Gyeongbuk	56	390	1	3	14,235	4,230	4	19
부산	Busan	150	1,825	12	167	27,191	9,124	6	32
울산	Ulsan	50	649	-	-	8,938	3,241	5	2
경남	Gyeongnam	88	1,628	-	-	18,124	5,827	14	38
제주	Jeju	7	54	10	17	3,427	1,038	2	4
성별	by Gender	2,621	42,693	107	1,121	433,690	149,600	290	2,725
남성	Male	2,213	37,877	88	1,075	333,780	120,507	173	2,389
여성	Female	230	2,923	19	46	96,958	27,866	116	316
기타	Others [D]	178	1,893	-	-	2,952	1,227	1	20
연령별	by Age	2,621	42,693	107	1,121	433,690	149,600	290	2,725
30세 미만	Under 30 years	142	2,020	5	7	41,558	10,375	5	10
30세 이상	30 years or more	1,049	10,629	13	74	122,454	38,754	47	357
40세 이상	40 years or more	840	13,612	54	691	133,902	48,463	127	1,494
50세 이상	50 years or more	324	10,530	28	295	94,667	37,030	79	488
60세 이상	60 years or more	70	2,244	6	46	31,765	11,383	20	244
70세 이상	70 years or more	18	1,765	1	8	6,392	2,368	11	112
기타	Others [D]	178	1,893	-	-	2,952	1,227	1	20

생산부서 : 소득세과(김상훈 397-1736)

[다음페이지 계속]

3-1-3. 총수입금액에서 납부세액까지 산출 현황(14/21)

Calculation of Adjusted Tax Amount from Total Revenue (14/21)

[단위 : 백만원]

In million won

구분 Classification		소득세법상 세액공제		조특법상 세액공제 Tax Credits under the STTCL					
		납세조합징수 Taxpayer Associations Credit		소계 Sub-Total		임시투자 Temporarily Granted Investment Credit		수입금액증가 Credit for Filing a revenue Increase	
		인원	금액	인원	금액	인원	금액	인원	금액
		Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
		(53)	(54=55+56+57)		(55)		(56)		
2005년	2005 Total	**	**	**	129,036	**	**	**	**
2006년	2006 Total	11,739	1,948	**	121,709	16,666	70,860	39,577	36,924
2007년	2007 Total [A]	12,599	2,745	820,985	130,807	16,533	69,081	42,113	38,626
신고유형별	by Type of Return	12,599	2,745	820,985	130,807	16,533	69,081	42,113	38,626
외부조정신고자	Adjustment by CPA or CPTA	2,862	837	54,852	112,583	15,666	68,222	34,592	37,182
자기조정신고자	Self-Adjustment	459	49	13,074	1,728	303	328	1,448	335
간편장부신고자	Simplified Adjustment	4,417	185	113,787	3,145	333	182	5,002	806
기준경비율신고자	Standard Expense Rate	408	71	92,006	2,309	170	291	596	199
단순경비율신고자	Simplified Expense Rate [B]	3,736	525	451,136	9,125	61	58	472	103
비사업자	Taxpayers With No Business Income[C]	717	1,078	96,130	1,917	-	-	3	1
주소지별	by Taxpayer's Residence	12,599	2,745	820,985	130,807	16,533	69,081	42,113	38,626
서울	Seoul	4,803	1,508	227,708	30,163	1,249	6,906	13,958	16,208
인천	Incheon	598	117	40,603	5,195	647	2,727	2,348	1,382
경기	Gyeonggi	1,989	336	173,771	28,375	3,170	14,628	11,003	8,806
강원	Gangwon	172	19	26,639	2,296	243	888	1,493	799
대전	Daejeon	682	111	26,356	3,484	603	1,775	808	982
충북	Chungbuk	318	51	21,222	2,411	361	1,275	806	621
충남	Chungnam	292	40	24,269	3,370	521	2,092	991	691
광주	Gwangju	803	148	23,867	4,049	650	2,459	1,046	907
전북	Jeonbuk	233	24	27,962	2,967	479	1,571	510	668
전남	Jeonnam	194	17	19,184	2,066	345	1,173	476	420
대구	Daegu	629	56	34,003	10,499	2,070	8,494	733	861
경북	Gyeongbuk	511	64	36,070	5,320	842	4,021	812	456
부산	Busan	535	110	64,523	14,682	2,725	10,079	2,738	2,656
울산	Ulsan	206	28	16,002	2,959	448	1,644	1,166	934
경남	Gyeongnam	494	106	52,269	11,880	1,998	8,881	2,420	1,795
제주	Jeju	140	10	6,537	1,091	182	468	805	440
성별	by Gender	12,599	2,745	820,985	130,807	16,533	69,081	42,113	38,626
남성	Male	7,287	1,913	462,386	107,318	14,538	61,632	25,494	29,650
여성	Female	4,978	572	356,158	22,293	1,939	6,698	16,320	8,579
기타	Others [D]	334	260	2,441	1,196	56	751	299	397
연령별	by Age	12,599	2,745	820,985	130,807	16,533	69,081	42,113	38,626
30세 미만	Under 30 years	912	145	96,703	2,798	163	327	1,518	568
30세 이상	30 years or more	2,413	427	235,631	31,493	4,592	14,696	12,724	11,340
40세 이상	40 years or more	3,871	1,139	242,809	58,001	8,376	33,518	17,380	17,865
50세 이상	50 years or more	3,508	607	156,088	26,423	2,750	14,468	7,694	6,475
60세 이상	60 years or more	1,388	151	69,003	8,624	507	4,311	2,052	1,631
70세 이상	70 years or more	173	16	18,310	2,272	89	1,010	446	350
기타	Others [D]	334	260	2,441	1,196	56	751	299	397

생산부서 : 소득세과(김상운 397-1736)

[다음페이지 계속]

3-1-3. 총수입금액에서 납부세액까지 산출 현황(15/21)

Calculation of Adjusted Tax Amount from Total Revenue (15/21)

[단위 : 백만원]

In million won

구분 Classification		조특법상세액공제		기타세액공제		세액감면 Tax Exemption			
		전자신고		기타세액공제		소계		창업중소기업	
		Credit for e-filing		Other Credits		Sub-Total		Exemption for Start-Up Small Size Corporation	
		인원	금액	인원	금액	인원	금액	인원	금액
		Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
		(57)		(58)		(59=60+61+62+63)		(60)	
2005년	2005 Total	**	**	11,911	2,772	**	340,733	3,693	15,067
2006년	2006 Total	494,660	13,925	38,225	22,635	**	371,058	3,600	16,700
2007년	2007 Total [A]	765,456	23,100	30,872	16,125	600,139	427,052	3,742	19,119
신고유형별	by Type of Return	765,456	23,100	30,872	16,125	600,139	427,052	3,742	19,119
외부조정신고자	Adjustment by CPA or CPTA	7,168	7,179	12,818	12,780	301,262	369,398	2,441	17,242
자기조정신고자	Self-Adjustment	11,479	1,065	1,332	369	33,112	8,552	96	129
간편장부신고자	Simplified Adjustment	108,691	2,157	2,840	355	160,082	16,537	597	313
기준경비율신고자	Standard Expense Rate	91,337	1,819	912	102	60,205	21,829	340	1,145
단순경비율신고자	Simplified Expense Rate [B]	450,651	8,964	7,553	1,086	45,308	8,702	267	253
비사업자	Taxpayers With No Business Income[C]	96,130	1,916	5,417	1,433	170	2,034	1	37
주소지별	by Taxpayer's Residence	765,456	23,100	30,872	16,125	600,139	427,052	3,742	19,119
서울	Seoul	212,988	7,049	9,682	3,730	113,615	81,081	202	1,238
인천	Incheon	37,669	1,086	1,305	1,022	43,068	26,615	163	845
경기	Gyeonggi	160,083	4,941	5,863	4,167	138,345	95,676	1,107	5,479
강원	Gangwon	25,019	609	551	118	13,290	5,930	48	30
대전	Daejeon	25,080	727	904	321	16,063	8,571	111	259
충북	Chungbuk	20,155	515	625	194	16,475	8,788	146	419
충남	Chungnam	22,865	587	814	398	21,514	12,455	123	810
광주	Gwangju	22,372	683	979	257	15,181	7,296	67	115
전북	Jeonbuk	27,095	728	749	240	16,570	7,907	52	719
전남	Jeonnam	18,452	473	546	149	15,312	5,754	90	84
대구	Daegu	31,314	1,144	1,737	1,198	41,412	36,809	260	927
경북	Gyeongbuk	34,498	843	1,329	371	31,412	18,734	197	724
부산	Busan	59,519	1,947	2,744	1,874	58,844	56,419	472	3,525
울산	Ulsan	14,543	381	782	539	13,418	12,255	136	763
경남	Gyeongnam	48,154	1,204	1,815	1,417	40,227	39,794	540	3,117
제주	Jeju	5,650	183	447	130	5,393	2,968	28	65
성별	by Gender	765,456	23,100	30,872	16,125	600,139	427,052	3,742	19,119
남성	Male	424,844	16,036	25,667	14,283	454,764	353,555	2,940	15,102
여성	Female	338,509	7,016	5,163	1,778	144,216	70,883	800	3,979
기타	Others [D]	2,103	48	42	64	1,159	2,614	2	38
연령별	by Age	765,456	23,100	30,872	16,125	600,139	427,052	3,742	19,119
30세 미만	Under 30 years	95,078	1,903	858	416	20,582	6,965	139	617
30세 이상	30 years or more	219,446	5,457	6,524	3,242	146,804	69,122	1,201	5,231
40세 이상	40 years or more	218,539	6,618	10,534	6,687	251,219	183,589	1,765	8,676
50세 이상	50 years or more	145,997	5,480	8,897	4,119	135,599	117,455	516	3,962
60세 이상	60 years or more	66,510	2,682	3,249	1,383	38,500	39,112	100	501
70세 이상	70 years or more	17,783	912	768	214	6,276	8,195	19	94
기타	Others [D]	2,103	48	42	64	1,159	2,614	2	38

생산부서 : 소득세과(김상훈 397-1736)

[다음페이지 계속]

3-1-3. 총수입금액에서 납부세액까지 산출 현황(16/21)

Calculation of Adjusted Tax Amount from Total Revenue (16/21)

[단위 : 백만원]

In million won

구분 Classification		세액감면 Tax Exemption						결정세액 Determined Tax Amount	
		중소기업특별 Special Exemption for Small Size Corporation		지방이전중소기업감면 Exemption for Moving Rural Province		기타 Other Exemptions			
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		(61)		(62)		(63)		(64=44-45-59)	
2005년	2005 Total	479,660	313,066	379	7,395	306	5,205	1,929,663	7,437,191
2006년	2006 Total	539,563	344,136	455	7,509	254	2,713	2,307,828	9,232,353
2007년	2007 Total [A]	585,232	395,391	476	9,724	257	2,818	2,588,681	11,277,513
신고유형별	by Type of Return	585,232	395,391	476	9,724	257	2,818	2,588,681	11,277,513
외부조정신고자	Adjustment by CPA or CPTA	298,419	341,686	455	9,720	38	750	619,995	6,479,649
자기조정신고자	Self-Adjustment	33,016	8,412	2	-	4	11	80,223	219,333
간편장부신고자	Simplified Adjustment	159,542	16,219	10	3	17	2	517,889	604,966
기준경비율신고자	Standard Expense Rate	60,001	20,675	9	1	21	8	185,408	519,871
단순경비율신고자	Simplified Expense Rate [B]	34,247	8,395	-	-	14	54	1,014,124	1,356,145
비사업자	Taxpayers With No Business Income[C]	7	4	-	-	163	1,993	171,042	2,097,549
주소지별	by Taxpayer's Residence	585,232	395,391	476	9,724	257	2,818	2,588,681	11,277,513
서울	Seoul	111,978	75,825	121	2,886	66	1,132	729,261	5,322,382
인천	Incheon	42,277	24,285	74	1,335	10	150	156,457	396,387
경기	Gyeonggi	135,331	84,343	250	5,004	45	850	623,858	2,261,551
강원	Gangwon	12,783	5,768	2	80	7	52	64,304	148,796
대전	Daejeon	15,741	8,096	1	109	14	107	71,817	212,758
충북	Chungbuk	15,662	8,151	3	3	48	215	62,237	155,069
충남	Chungnam	20,809	11,378	11	244	5	23	79,311	202,032
광주	Gwangju	14,926	7,181	-	-	1	-	64,968	213,969
전북	Jeonbuk	16,076	7,116	3	25	4	47	63,186	164,016
전남	Jeonnam	14,799	5,661	-	-	7	9	50,446	124,049
대구	Daegu	40,528	35,820	-	-	5	62	122,489	457,120
경북	Gyeongbuk	30,125	17,927	2	19	12	64	99,636	238,090
부산	Busan	57,430	52,812	7	15	16	67	194,889	742,815
울산	Ulsan	12,953	11,488	-	-	5	4	54,199	174,190
경남	Gyeongnam	38,620	36,637	2	4	11	36	126,757	394,917
제주	Jeju	5,194	2,903	-	-	1	-	24,866	69,372
성별	by Gender	585,232	395,391	476	9,724	257	2,818	2,588,681	11,277,513
남성	Male	445,163	328,249	436	9,158	88	1,046	1,561,013	9,132,248
여성	Female	139,066	66,288	40	566	33	50	1,013,324	2,001,583
기타	Others [D]	1,003	854	-	-	136	1,722	14,344	143,682
연령별	by Age	585,232	395,391	476	9,724	257	2,818	2,588,681	11,277,513
30세 미만	Under 30 years	19,563	6,313	-	-	6	35	214,427	257,117
30세 이상	30 years or more	142,664	63,138	41	658	28	95	649,178	1,721,264
40세 이상	40 years or more	245,690	170,600	229	3,919	51	394	849,047	3,703,659
50세 이상	50 years or more	132,637	109,271	144	3,674	26	548	546,544	3,160,684
60세 이상	60 years or more	37,542	37,441	55	1,147	6	23	239,807	1,664,641
70세 이상	70 years or more	6,133	7,774	7	326	4	1	75,334	626,466
기타	Others [D]	1,003	854	-	-	136	1,722	14,344	143,682

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-3. 총수입금액에서 납부세액까지 산출 현황(17/21)

Calculation of Adjusted Tax Amount from Total Revenue (17/21)

[단위 : 백만원]

In million won

구분 Classification		가산세 Penalty Tax							
		소계 Sub-Total		신고불성실 Failure to File Return		납부불성실 Non Payment or Under Payment		보고불성실 Failure to Report	
		인원	금액	인원	금액	인원	금액	인원	금액
		Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
		(65=66+~+72)		(66)		(67)		(68)	
2005년	2005 Total	**	13,793	39,586	3,716	5,593	14	1,515	415
2006년	2006 Total	**	21,912	21,475	7,321	988	15	1,683	589
2007년	2007 Total [A]	353,611	111,147	59,469	30,433	7,082	84	33,171	16,020
신고유형별	by Type of Return	353,611	111,147	59,469	30,433	7,082	84	33,171	16,020
외부조정신고자	Adjustment by CPA or CPTA	138,401	37,263	19,398	9,697	146	26	21,643	11,667
자기조정신고자	Self-Adjustment	11,965	2,973	2,930	1,075	95	10	2,168	891
간편장부신고자	Simplified Adjustment	26,912	4,611	3,959	633	1,015	10	5,765	1,964
기준경비율신고자	Standard Expense Rate	144,819	62,618	26,164	18,294	1,029	12	3,457	1,455
단순경비율신고자	Simplified Expense Rate [B]	30,958	3,513	6,580	584	4,473	16	138	43
비사업자	Taxpayers With No Business Income[C]	556	169	438	150	324	10	-	-
주소지별	by Taxpayer's Residence	353,611	111,147	59,469	30,433	7,082	84	33,171	16,020
서울	Seoul	85,869	41,171	13,168	12,375	1,658	26	7,645	3,689
인천	Incheon	20,591	5,466	3,077	1,229	609	9	1,314	665
경기	Gyeonggi	76,010	24,503	11,996	6,383	1,779	40	6,307	3,412
강원	Gangwon	11,006	2,308	1,870	463	302	-	1,107	548
대전	Daejeon	8,623	1,974	1,933	620	207	-	821	326
충북	Chungbuk	10,066	1,853	1,802	415	208	1	864	394
충남	Chungnam	13,871	2,922	2,351	777	287	2	1,429	655
광주	Gwangju	6,042	1,333	1,635	370	232	-	995	368
전북	Jeonbuk	11,005	1,988	1,749	425	186	-	1,634	668
전남	Jeonnam	6,628	1,217	1,888	349	194	-	1,022	417
대구	Daegu	16,794	3,801	3,756	1,179	256	1	1,721	727
경북	Gyeongbuk	20,053	4,640	3,689	1,386	296	2	2,329	1,209
부산	Busan	29,515	7,665	4,301	1,630	405	2	2,454	1,058
울산	Ulsan	7,228	1,886	1,243	488	149	-	409	270
경남	Gyeongnam	24,024	6,320	4,007	1,660	237	1	2,220	1,197
제주	Jeju	6,286	2,100	1,004	684	77	-	900	417
성별	by Gender	353,611	111,147	59,469	30,433	7,082	84	33,171	16,020
남성	Male	249,332	82,525	40,601	22,960	3,867	70	22,668	11,582
여성	Female	102,918	27,676	18,603	7,019	3,126	13	10,385	4,392
기타	Others [D]	1,361	946	265	454	89	1	118	46
연령별	by Age	353,611	111,147	59,469	30,433	7,082	84	33,171	16,020
30세 미만	Under 30 years	9,827	5,471	2,384	1,805	824	3	1,059	517
30세 이상	30 years or more	74,408	21,286	12,485	5,221	2,034	10	8,656	3,897
40세 이상	40 years or more	139,320	38,779	22,409	10,591	2,143	38	13,672	7,068
50세 이상	50 years or more	87,951	27,320	14,323	7,339	1,333	12	6,789	3,324
60세 이상	60 years or more	32,093	12,757	5,798	3,795	524	10	2,223	935
70세 이상	70 years or more	8,651	4,588	1,805	1,228	135	10	654	233
기타	Others [D]	1,361	946	265	454	89	1	118	46

생산부서 : 소득세과(김상운 397-1736)

[다음페이지 계속]

3-1-3. 총수입금액에서 납부세액까지 산출 현황(18/21)

Calculation of Adjusted Tax Amount from Total Revenue (18/21)

[단위 : 백만원]

In million won

구분 Classification		가산세 Penalty Tax							
		증빙불비 Failure to Gather Relevant Tax Invoices		영수증미제출 Failure to submit a list of Invoices		무기장가산세 Failure to Maintain Adequate Books and Records		기타 Others	
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		(69)		(70)		(71)		(72)	
2005년	2005 Total	22,409	627	410	9	111,750	8,912	**	**
2006년	2006 Total	37,039	1,256	583	16	31,676	12,715	**	**
2007년	2007 Total [A]	81,280	3,182	1,273	79	189,138	60,120	5,926	1,229
신고유형별	by Type of Return	81,280	3,182	1,273	79	189,138	60,120	5,926	1,229
외부조정신고자	Adjustment by CPA or CPTA	73,413	2,852	1,028	68	32,066	12,343	2,775	610
자기조정신고자	Self-Adjustment	4,356	149	104	3	2,872	798	222	47
간편장부신고자	Simplified Adjustment	3,219	116	102	5	13,476	1,677	1,162	206
기준경비율신고자	Standard Expense Rate	244	62	31	3	117,623	42,626	635	166
단순경비율신고자	Simplified Expense Rate [B]	48	3	8	-	23,101	2,676	1,101	191
비사업자	Taxpayers With No Business Income[C]	-	-	-	-	-	-	31	9
주소지별	by Taxpayer's Residence	81,280	3,182	1,273	79	189,138	60,120	5,926	1,229
서울	Seoul	22,282	936	452	30	44,498	23,733	1,884	382
인천	Incheon	4,807	175	48	1	11,813	3,321	262	66
경기	Gyeonggi	19,060	750	236	13	40,313	13,668	1,115	237
강원	Gangwon	1,783	67	14	1	6,645	1,194	178	35
대전	Daejeon	1,827	69	29	-	4,223	923	183	36
충북	Chungbuk	1,731	65	47	1	5,900	955	119	22
충남	Chungnam	3,477	144	55	3	7,139	1,301	249	40
광주	Gwangju	874	28	16	-	2,647	547	119	20
전북	Jeonbuk	2,926	100	14	-	5,250	769	140	26
전남	Jeonnam	834	27	21	-	3,068	388	135	36
대구	Daegu	3,527	122	32	10	8,100	1,684	394	78
경북	Gyeongbuk	4,010	144	143	5	10,985	1,839	261	55
부산	Busan	6,411	286	90	13	17,060	4,570	480	106
울산	Ulsan	1,478	45	7	-	4,288	1,067	66	16
경남	Gyeongnam	4,977	176	34	1	13,722	3,215	316	70
제주	Jeju	1,276	48	35	1	3,487	946	25	4
성별	by Gender	81,280	3,182	1,273	79	189,138	60,120	5,926	1,229
남성	Male	63,105	2,454	973	59	130,184	44,517	4,233	883
여성	Female	17,817	705	294	20	58,297	15,187	1,669	340
기타	Others [D]	358	23	6	-	657	416	24	6
연령별	by Age	81,280	3,182	1,273	79	189,138	60,120	5,926	1,229
30세 미만	Under 30 years	1,438	91	32	10	4,993	3,008	173	37
30세 이상	30 years or more	18,046	676	256	17	36,838	11,179	1,439	286
40세 이상	40 years or more	35,035	1,413	561	26	72,215	19,212	2,071	431
50세 이상	50 years or more	18,758	698	296	12	50,682	15,633	1,404	302
60세 이상	60 years or more	5,930	222	95	13	19,041	7,647	640	135
70세 이상	70 years or more	1,715	59	27	1	4,712	3,025	175	32
기타	Others [D]	358	23	6	-	657	416	24	6

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-3. 총수입금액에서 납부세액까지 산출 현황(19/21)

Calculation of Adjusted Tax Amount from Total Revenue (19/21)

[단위 : 백만원]

In million won

구분 Classification		추가납부세액 Tax to be Paid additionally		총결정세액 Total Determined Tax Amount		기납부세액 Tax Prepaid			
						소계 Sub-Total		중간예납 Interim Prepayment	
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		(73)		(74=64+65+73)		(75=76+77+78+79)		(76)	
2005년	2005 Total	392	552	1,944,604	7,510,133	**	4,703,053	692,692	1,873,577
2006년	2006 Total	423	769	2,323,506	9,319,742	**	5,566,828	696,710	1,979,363
2007년	2007 Total [A]	245	593	2,603,614	11,389,253	1,603,763	7,019,025	787,302	2,354,703
신고유형별	by Type of Return	245	593	2,603,614	11,389,253	1,603,763	7,019,025	787,302	2,354,703
외부조정신고자	Adjustment by CPA or CPTA	129	506	625,242	6,517,418	519,408	3,482,275	445,821	2,055,399
자기조정신고자	Self-Adjustment	2	1	81,075	222,307	57,812	153,433	38,193	40,810
간편장부신고자	Simplified Adjustment	23	5	519,428	609,582	238,279	419,409	109,646	71,755
기준경비율신고자	Standard Expense Rate	19	3	192,313	582,492	103,507	269,835	74,637	101,010
단순경비율신고자	Simplified Expense Rate [B]	24	51	1,014,512	1,359,709	518,616	1,014,982	119,005	85,729
비사업자	Taxpayers With No Business Income[C]	48	27	171,044	2,097,745	166,141	1,679,091	-	-
주소지별	by Taxpayer's Residence	245	593	2,603,614	11,389,253	1,603,763	7,019,025	787,302	2,354,703
서울	Seoul	55	103	732,909	5,363,656	517,472	3,464,012	232,475	964,194
인천	Incheon	10	38	157,166	401,891	92,592	217,453	46,504	95,857
경기	Gyeonggi	69	219	627,087	2,286,273	394,525	1,368,771	191,113	480,984
강원	Gangwon	3	-	64,698	151,104	33,310	86,676	18,890	40,267
대전	Daejeon	2	1	72,243	214,733	43,364	135,992	19,228	49,666
충북	Chungbuk	3	-	62,638	156,922	33,169	89,161	17,822	38,856
충남	Chungnam	4	10	79,893	204,964	41,759	118,530	23,168	51,379
광주	Gwangju	4	12	65,309	215,314	38,687	139,402	15,884	46,750
전북	Jeonbuk	8	10	63,754	166,014	33,729	100,177	16,510	40,231
전남	Jeonnam	8	22	50,837	125,288	24,896	74,958	12,798	29,761
대구	Daegu	14	14	123,263	460,935	71,053	271,968	40,629	122,624
경북	Gyeongbuk	6	-	100,450	242,730	50,957	137,714	29,002	63,204
부산	Busan	27	88	196,082	750,568	114,310	446,598	62,054	177,427
울산	Ulsan	2	4	54,426	176,080	30,864	105,020	14,602	36,093
경남	Gyeongnam	23	68	127,740	401,305	69,339	221,805	38,199	97,592
제주	Jeju	7	4	25,119	71,476	13,737	40,788	8,424	19,818
성별	by Gender	245	593	2,603,614	11,389,253	1,603,763	7,019,025	787,302	2,354,703
남성	Male	196	536	1,571,203	9,215,309	1,000,409	5,690,102	566,069	1,949,786
여성	Female	46	57	1,018,019	2,029,316	594,185	1,250,984	217,513	388,013
기타	Others [D]	3	-	14,392	144,628	9,169	77,939	3,720	16,904
연령별	by Age	245	593	2,603,614	11,389,253	1,603,763	7,019,025	787,302	2,354,703
30세 미만	Under 30 years	30	3	214,798	262,591	160,552	173,358	15,719	28,642
30세 이상	30 years or more	57	62	652,937	1,742,612	421,654	1,029,773	145,486	333,380
40세 이상	40 years or more	95	363	854,894	3,742,801	514,927	2,221,975	291,498	868,060
50세 이상	50 years or more	42	137	549,738	3,188,141	319,986	2,052,071	201,588	627,193
60세 이상	60 years or more	13	25	241,057	1,677,423	133,686	1,077,000	95,244	345,820
70세 이상	70 years or more	5	3	75,798	631,057	43,789	386,909	34,047	134,704
기타	Others [D]	3	-	14,392	144,628	9,169	77,939	3,720	16,904

생산부서 : 소득세과(김상운 397-1736)

[다음페이지 계속]

3-1-3. 총수입금액에서 납부세액까지 산출 현황(20/21)

Calculation of Adjusted Tax Amount from Total Revenue (20/21)

[단위 : 백만원]

In million won

구분 Classification	기납부세액 Prepaid Tax						환급세액 Tax Refundable	
	토지매매차익신고납부 Pre>Returns and Estimated Payment of a Real Estate Dealer		수시부과 Tax occasionally assessed		원천징수 Tax withheld or collected			
	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
	(77)		(78)		(79)		(80)	
2005년 2005 Total	474	14,884	837	3,393	648,321	2,811,199	485,934	374,500
2006년 2006 Total	583	22,877	801	6,819	799,414	3,557,769	537,878	401,569
2007년 2007 Total [A]	703	36,251	641	4,064	970,208	4,624,007	646,091	424,600
신고유형별 by Type of Return	703	36,251	641	4,064	970,208	4,624,007	646,091	424,600
외부조정신고자 Adjustment by CPA or CPTA	346	22,798	109	1,979	159,625	1,402,099	85,606	173,566
자기조정신고자 Self-Adjustment	42	1,280	27	41	23,386	111,302	20,357	23,479
간편장부신고자 Simplified Adjustment	213	2,644	138	352	144,137	344,658	109,027	68,180
기준경비율신고자 Standard Expense Rate	29	1,381	86	895	37,136	166,549	27,504	15,850
단순경비율신고자 Simplified Expense Rate [B]	73	8,148	281	797	439,783	920,308	307,361	96,065
비사업자 Taxpayers With No Business Income[C]	-	-	-	-	166,141	1,679,091	96,236	47,460
주소지별 by Taxpayer's Residence	703	36,251	641	4,064	970,208	4,624,007	646,091	424,600
서울 Seoul	208	15,770	220	1,076	344,018	2,482,972	214,871	150,039
인천 Incheon	91	2,093	27	49	51,988	119,454	38,030	21,391
경기 Gyeonggi	225	14,513	162	1,236	235,868	872,038	166,256	104,571
강원 Gangwon	9	308	13	727	17,429	45,374	11,766	7,028
대전 Daejeon	5	31	29	94	28,511	86,201	18,761	11,633
충북 Chungbuk	14	277	16	56	18,358	49,972	12,343	6,557
충남 Chungnam	20	629	18	194	22,071	66,328	15,380	10,003
광주 Gwangju	8	139	10	7	26,738	92,506	17,774	12,350
전북 Jeonbuk	7	16	12	19	20,573	59,911	13,543	8,179
전남 Jeonnam	4	5	6	182	14,406	45,010	9,502	6,102
대구 Daegu	36	893	23	47	38,320	148,404	25,135	18,344
경북 Gyeongbuk	12	234	9	23	26,081	74,253	17,722	10,207
부산 Busan	32	646	47	262	63,459	268,263	42,931	31,385
울산 Ulsan	5	46	6	3	18,879	68,878	12,421	6,736
경남 Gyeongnam	24	607	40	87	36,730	123,519	25,235	17,116
제주 Jeju	3	44	3	2	6,779	20,924	4,421	2,959
성별 by Gender	703	36,251	641	4,064	970,208	4,624,007	646,091	424,600
남성 Male	463	30,958	379	2,680	558,821	3,706,678	319,534	263,031
여성 Female	237	4,730	254	1,326	405,151	856,915	323,352	158,362
기타 Others [D]	3	563	8	58	6,236	60,414	3,205	3,207
연령별 by Age	703	36,251	641	4,064	970,208	4,624,007	646,091	424,600
30세 미만 Under 30 years	14	111	58	29	147,320	144,576	122,151	38,975
30세 이상 30 years or more	120	4,058	178	1,133	305,434	691,202	220,410	123,032
40세 이상 40 years or more	284	16,410	219	957	279,398	1,336,548	180,532	145,150
50세 이상 50 years or more	197	9,816	129	1,517	159,836	1,413,545	86,264	77,123
60세 이상 60 years or more	64	3,067	40	346	56,682	727,767	27,128	28,077
70세 이상 70 years or more	21	2,226	9	24	15,302	249,955	6,401	9,036
기타 Others [D]	3	563	8	58	6,236	60,414	3,205	3,207

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-3. 총수입금액에서 납부세액까지 산출 현황(21/21)

Calculation of Adjusted Tax Amount from Total Revenue (21/21)

[단위 : 백만원]

In million won

구분 Classification		납부할세액 Adjusted Tax Amount		분납할세액 Tax Amount to be paid in Installment		무납·과소납부세액 Tax Amount not Paid or Under Paid		자진납부한세액 Tax Amount Voluntarily Paid	
		인원	금액	인원	금액	인원	금액	인원	금액
		Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
		(81=74-75+80)		(82)		(83)		(84=81-80-75)	
2005년	2005 Total	1,458,670	3,181,580	32,490	657,784	199,411	300,600	1,259,259	2,223,196
2006년	2006 Total	1,785,628	4,154,483	42,929	914,399	223,738	364,236	1,561,890	2,875,848
2007년	2007 Total [A]	2,001,972	4,794,828	50,600	1,096,859	321,757	437,138	1,680,215	3,260,831
신고유형별	by Type of Return	2,001,972	4,794,828	50,600	1,096,859	321,757	437,138	1,680,215	3,260,831
외부조정신고자	Adjustment by CPA or CPTA	554,202	3,208,709	43,061	835,501	78,529	244,101	475,673	2,129,107
자기조정신고자	Self-Adjustment	62,931	92,353	393	9,312	11,081	14,761	51,850	68,280
간편장부신고자	Simplified Adjustment	430,675	258,353	619	13,180	67,986	41,083	362,689	204,090
기준경비율신고자	Standard Expense Rate	171,255	328,507	1,799	61,416	33,252	62,054	138,003	205,037
단순경비율신고자	Simplified Expense Rate [B]	711,760	440,792	1,604	49,154	114,924	58,357	596,836	333,281
비사업자	Taxpayers With No Business Income[C]	71,149	466,114	3,124	128,296	15,985	16,782	55,164	321,036
주소지별	by Taxpayer's Residence	2,001,972	4,794,828	50,600	1,096,859	321,757	437,138	1,680,215	3,260,831
서울	Seoul	531,332	2,049,683	21,072	569,324	76,388	128,660	454,944	1,351,699
인천	Incheon	121,930	205,829	2,010	34,799	22,054	31,727	99,876	139,303
경기	Gyeonggi	471,811	1,022,073	10,364	207,572	78,695	112,736	393,116	701,765
강원	Gangwon	53,820	71,456	797	12,049	9,278	9,585	44,542	49,822
대전	Daejeon	54,783	90,374	1,081	16,726	9,642	11,346	45,141	62,302
충북	Chungbuk	51,295	74,318	812	12,685	8,769	9,892	42,526	51,741
충남	Chungnam	65,566	96,437	962	15,053	11,581	13,013	53,985	68,371
광주	Gwangju	49,344	88,262	974	18,311	9,623	8,264	39,721	61,687
전북	Jeonbuk	51,249	74,016	852	13,068	8,514	8,382	42,735	52,566
전남	Jeonnam	42,110	56,432	657	10,031	7,468	6,620	34,642	39,781
대구	Daegu	100,223	207,311	2,669	42,797	14,133	18,379	86,090	146,135
경북	Gyeongbuk	83,872	115,223	1,162	18,019	12,928	13,384	70,944	83,820
부산	Busan	156,350	335,355	3,790	69,610	24,908	29,325	131,442	236,420
울산	Ulsan	42,567	77,796	791	12,608	6,474	8,421	36,093	56,767
경남	Gyeongnam	104,606	196,616	2,184	38,187	17,246	23,287	87,360	135,142
제주	Jeju	21,114	33,647	423	6,020	4,056	4,117	17,058	23,510
성별	by Gender	2,001,972	4,794,828	50,600	1,096,859	321,757	437,138	1,680,215	3,260,831
남성	Male	1,276,467	3,788,238	41,999	936,677	197,065	315,196	1,079,402	2,536,365
여성	Female	714,173	936,694	8,167	149,844	121,862	114,524	592,311	672,326
기타	Others [D]	11,332	69,896	434	10,338	2,830	7,418	8,502	52,140
연령별	by Age	2,001,972	4,794,828	50,600	1,096,859	321,757	437,138	1,680,215	3,260,831
30세 미만	Under 30 years	96,843	128,208	894	25,804	24,146	21,529	72,697	80,875
30세 이상	30 years or more	448,386	835,871	9,120	165,235	88,356	117,373	360,030	553,263
40세 이상	40 years or more	690,498	1,665,976	19,345	368,391	115,725	178,787	574,773	1,118,798
50세 이상	50 years or more	469,703	1,213,193	12,535	294,560	61,086	80,192	408,617	838,441
60세 이상	60 years or more	215,588	628,500	5,821	163,034	22,566	24,074	193,022	441,392
70세 이상	70 years or more	69,622	253,184	2,451	69,497	7,048	7,765	62,574	175,922
기타	Others [D]	11,332	69,896	434	10,338	2,830	7,418	8,502	52,140

생산부서 : 소득세과(김상훈 397-1736)

[2007년 3-1-4, 3-1-5, 3-2-1, 3-2-3, 3-2-5, 3-2-6, 3-2-7]

3-1-4. 소득금액에서 납부세액까지 산출 현황 (1/20)

Calculation of Adjusted Tax Amount from Taxable Income (1/20)

[단위 : 백만원]

In million won

구분 Classification		종합소득금액 Taxable Income		소득공제 Total Income Deduction		인적공제 Personal Deduction	
		인원 Number of Returns [B]	금액 Amount [C]	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		(1)		(2=3+19+20+21+22+23+30+31)		(3=4+12+18)	
2007년	2007 Total [A]	3,074,419	77,124,123	3,073,227	18,026,412	3,071,023	9,729,239
종합소득 규모별	by Size of Taxable Income	3,074,419	77,124,123	3,073,227	18,026,412	3,071,023	9,729,239
0 이하	Zero won or less	77,856	-	131,295	431,021	131,112	275,919
1천만 이하	10 million won or less	1,547,772	7,869,497	1,493,567	5,411,380	1,492,412	3,693,943
2천만 이하	20 million won or less	635,061	8,937,687	635,026	3,631,356	634,637	2,341,022
4천만 이하	40 million won or less	390,658	10,957,279	390,635	3,236,526	390,401	1,609,349
6천만 이하	60 million won or less	169,751	8,292,356	169,708	1,861,162	169,601	729,497
8천만 이하	80 million won or less	85,095	5,871,198	85,076	1,027,948	85,023	372,642
1억 이하	100 million won or less	48,793	4,350,508	48,787	613,246	48,769	211,596
2억 이하	200 million won or less	81,806	11,120,185	81,794	1,089,999	81,750	350,849
3억 이하	300 million won or less	18,464	4,446,340	18,436	273,534	18,422	76,194
5억 이하	500 million won or less	10,537	3,973,604	10,390	176,396	10,387	39,856
5억 초과	500 million won over	8,626	11,305,469	8,513	273,844	8,509	28,372
과세표준 규모별	by Size of Tax Base	3,074,419	77,124,123	3,073,227	18,026,412	3,071,023	9,729,239
0	Zero won	445,665	1,292,378	445,665	2,132,725	445,165	1,582,525
1천만 이하	10 million won or less	1,633,184	12,755,001	1,632,414	7,002,778	1,631,490	4,437,586
1.2천만 이하	12 million won or less	120,842	2,033,036	120,835	703,728	120,739	395,303
3천만 이하	30 million won or less	452,644	11,989,369	452,606	3,396,394	452,234	1,643,530
4천만 이하	40 million won or less	103,324	4,603,112	103,315	1,010,281	103,241	410,120
4.6천만 이하	46 million won or less	46,706	2,469,046	46,690	463,500	46,651	182,668
6천만 이하	60 million won or less	73,634	4,625,210	73,607	762,257	73,542	290,633
7천만 이하	70 million won or less	35,294	2,667,788	35,282	379,709	35,255	140,150
8천만 이하	80 million won or less	27,097	2,328,330	27,090	299,290	27,064	108,106
8.8천만 이하	88 million won or less	16,894	1,610,772	16,892	192,778	16,884	67,457
1억 이하	100 million won or less	19,865	2,092,428	19,861	228,897	19,853	80,494
2억 이하	200 million won or less	65,771	9,805,724	65,759	822,698	65,715	266,640
3억 이하	300 million won or less	15,828	4,043,995	15,800	226,543	15,786	62,799
5억 이하	500 million won or less	9,524	3,759,076	9,377	157,998	9,374	34,732
10억 이하	1 billion won or less	5,253	3,669,248	5,173	109,821	5,171	17,758
10억 초과	1 billion won over	2,894	7,379,610	2,861	137,015	2,859	8,738

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

[A] 2007년 귀속 종합소득세 신고를 기준으로 작성함

[B] 인원에는 결손으로 신고한 인원이 포함됨

[C] 종합소득금액에는 결손소득금액이 제외됨

[A] Based on the returns of global income tax attributable to 2007 taxable year

[B] Including number of deficit filing return

[C] Excluded Amount of deficit excluded

3-1-4. 소득금액에서 납부세액까지 산출 현황 (2/20)

Calculation of Adjusted Tax Amount from Taxable Income (2/20)

[단위 : 백만원]

In million won

구분 Classification		기본공제 Basic Deduction							
		소계 Sub-Total		본인공제 Taxpayer Deduction		배우자공제 Spouse Deduction		부양가족 1인 Dependents Deduction(1person)	
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		(4=5+~+11)		(5)		(6)		(7)	
2007년	2007 Total [A]	3,071,023	7,088,716	3,071,023	3,071,023	1,256,092	1,256,092	434,210	434,210
종합소득 규모별	by Size of Taxable Income	3,071,023	7,088,716	3,071,023	3,071,023	1,256,092	1,256,092	434,210	434,210
0 이하	Zero won or less	131,112	222,463	131,112	131,112	31,448	31,448	10,432	10,432
1천만 이하	10 million won or less	1,492,412	2,837,866	1,492,412	1,492,412	492,702	492,702	185,419	185,419
2천만 이하	20 million won or less	634,637	1,666,713	634,637	634,637	316,143	316,143	103,287	103,287
4천만 이하	40 million won or less	390,401	1,122,103	390,401	390,401	202,402	202,402	65,703	65,703
6천만 이하	60 million won or less	169,601	498,742	169,601	169,601	87,160	87,160	28,023	28,023
8천만 이하	80 million won or less	85,023	254,459	85,023	85,023	44,609	44,609	14,016	14,016
1억 이하	100 million won or less	48,769	145,233	48,769	48,769	25,207	25,207	7,873	7,873
2억 이하	200 million won or less	81,750	241,193	81,750	81,750	40,745	40,745	13,281	13,281
3억 이하	300 million won or less	18,422	52,650	18,422	18,422	8,437	8,437	3,000	3,000
5억 이하	500 million won or less	10,387	27,595	10,387	10,387	4,363	4,363	1,740	1,740
5억 초과	500 million won over	8,509	19,699	8,509	8,509	2,876	2,876	1,436	1,436
과세표준 규모별	by Size of Tax Base	3,071,023	7,088,716	3,071,023	3,071,023	1,256,092	1,256,092	434,210	434,210
0	Zero won	445,439	1,142,433	445,439	445,441	203,807	203,807	53,858	53,858
1천만 이하	10 million won or less	1,631,216	3,321,964	1,631,216	1,631,214	583,604	583,604	217,295	217,295
1.2천만 이하	12 million won or less	120,739	286,597	120,739	120,739	51,810	51,810	18,958	18,958
3천만 이하	30 million won or less	452,234	1,172,290	452,234	452,234	211,895	211,895	74,640	74,640
4천만 이하	40 million won or less	103,241	287,652	103,241	103,241	52,120	52,120	17,607	17,607
4.6천만 이하	46 million won or less	46,651	127,468	46,651	46,651	22,897	22,897	7,636	7,636
6천만 이하	60 million won or less	73,542	202,705	73,542	73,542	36,359	36,359	12,172	12,172
7천만 이하	70 million won or less	35,255	97,802	35,255	35,255	17,421	17,421	5,700	5,700
8천만 이하	80 million won or less	27,064	75,296	27,064	27,064	13,201	13,201	4,378	4,378
8.8천만 이하	88 million won or less	16,884	46,946	16,884	16,884	8,206	8,206	2,656	2,656
1억 이하	100 million won or less	19,853	56,021	19,853	19,853	9,859	9,859	3,153	3,153
2억 이하	200 million won or less	65,715	185,270	65,715	65,715	31,407	31,407	10,672	10,672
3억 이하	300 million won or less	15,786	43,646	15,786	15,786	6,978	6,978	2,555	2,555
5억 이하	500 million won or less	9,374	24,207	9,374	9,374	3,840	3,840	1,588	1,588
10억 이하	1 billion won or less	5,171	12,290	5,171	5,171	1,836	1,836	877	877
10억 초과	1 billion won over	2,859	6,129	2,859	2,859	852	852	465	465

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-4. 소득금액에서 납부세액까지 산출 현황 (3/20)

Calculation of Adjusted Tax Amount from Taxable Income (3/20)

[단위 : 백만원]

In million won

구분 Classification		기본공제 Basic Deduction							
		부양가족 2인 Dependents Deduction(2persons)		부양가족 3인 Dependents Deduction(3persons)		부양가족 4인 Dependents Deduction(4persons)		부양가족 5인 이상 Dependents Deduction(more than 5persons)	
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		(8)		(9)		(10)		(11)	
2007년	2007 Total [A]	566,691	1,133,382	212,360	637,080	100,186	400,744	29,872	156,185
종합소득 규모별	by Size of Taxable Income	566,691	1,133,382	212,360	637,080	100,186	400,744	29,872	156,185
0 이하	Zero won or less	14,218	28,436	4,248	12,744	1,581	6,324	382	1,967
1천만 이하	10 million won or less	207,973	415,946	55,334	166,002	17,162	68,648	3,267	16,737
2천만 이하	20 million won or less	147,079	294,158	58,277	174,831	26,832	107,328	7,009	36,329
4천만 이하	40 million won or less	97,163	194,326	44,299	132,897	23,934	95,736	7,765	40,638
6천만 이하	60 million won or less	40,474	80,948	20,336	61,008	12,296	49,184	4,334	22,818
8천만 이하	80 million won or less	20,328	40,656	10,410	31,230	6,549	26,196	2,403	12,729
1억 이하	100 million won or less	11,708	23,416	5,985	17,955	3,665	14,660	1,388	7,353
2억 이하	200 million won or less	19,703	39,406	9,695	29,085	6,018	24,072	2,427	12,854
3억 이하	300 million won or less	4,272	8,544	2,124	6,372	1,249	4,996	546	2,879
5억 이하	500 million won or less	2,246	4,492	1,007	3,021	587	2,348	231	1,244
5억 초과	500 million won over	1,527	3,054	645	1,935	313	1,252	120	637
과세표준 규모별	by Size of Tax Base	566,691	1,133,382	212,360	637,080	100,186	400,744	29,872	156,185
0	Zero won	96,300	192,600	43,132	129,396	21,115	84,460	6,334	32,871
1천만 이하	10 million won or less	250,515	501,030	76,399	229,197	30,055	120,220	7,570	39,404
1.2천만 이하	12 million won or less	23,697	47,394	8,600	25,800	3,957	15,828	1,163	6,068
3천만 이하	30 million won or less	99,692	199,384	40,183	120,549	20,237	80,948	6,228	32,640
4천만 이하	40 million won or less	24,313	48,626	10,890	32,670	5,913	23,652	1,854	9,736
4.6천만 이하	46 million won or less	10,574	21,148	4,691	14,073	2,659	10,636	842	4,427
6천만 이하	60 million won or less	16,585	33,170	7,582	22,746	4,244	16,976	1,472	7,740
7천만 이하	70 million won or less	7,971	15,942	3,744	11,232	2,157	8,628	688	3,624
8천만 이하	80 million won or less	6,227	12,454	2,911	8,733	1,614	6,456	570	3,010
8.8천만 이하	88 million won or less	3,880	7,760	1,829	5,487	1,034	4,136	346	1,817
1억 이하	100 million won or less	4,611	9,222	2,192	6,576	1,270	5,080	432	2,278
2억 이하	200 million won or less	15,373	30,746	7,026	21,078	4,202	16,808	1,672	8,844
3억 이하	300 million won or less	3,570	7,140	1,729	5,187	952	3,808	414	2,192
5억 이하	500 million won or less	1,974	3,948	848	2,544	493	1,972	175	941
10억 이하	1 billion won or less	980	1,960	420	1,260	199	796	73	390
10억 초과	1 billion won over	429	858	184	552	85	340	39	203

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-4. 소득금액에서 납부세액까지 산출 현황 (4/20)

Calculation of Adjusted Tax Amount from Taxable Income (4/20)

[단위 : 백만원]

In million won

구분 Classification		추가공제 Additional Deduction							
		소계 Sub-Total		70세이상 경로우대 Person aged 70 or more		65세이상 경로우대 Person aged 65 or more		장애인 Handicapped Person	
		인원	금액	인원	금액	인원	금액	인원	금액
		Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
		(12=13+~+17)		(13)		(14)		(15)	
2007년	2007 Total [A]	1,545,888	2,252,119	445,027	820,704	273,096	310,759	165,430	352,791
종합소득 규모별	by Size of Taxable Income	1,545,888	2,252,119	445,027	820,704	273,096	310,759	165,430	352,791
0 이하	Zero won or less	47,196	52,955	9,022	15,956	6,380	6,986	3,060	6,416
1천만 이하	10 million won or less	667,974	746,572	124,021	213,932	94,231	104,141	50,924	105,324
2천만 이하	20 million won or less	355,883	567,751	110,928	204,107	67,791	77,573	45,736	97,794
4천만 이하	40 million won or less	227,559	407,551	84,401	159,240	48,936	56,996	31,842	69,011
6천만 이하	60 million won or less	102,125	194,747	44,786	86,366	22,313	26,118	15,416	33,838
8천만 이하	80 million won or less	50,565	99,422	24,149	47,244	11,642	13,568	7,386	16,262
1억 이하	100 million won or less	28,403	55,420	13,763	27,253	6,439	7,559	3,738	8,126
2억 이하	200 million won or less	46,593	90,889	23,502	46,308	10,712	12,528	5,515	12,108
3억 이하	300 million won or less	10,047	19,312	5,240	10,293	2,362	2,734	1,012	2,180
5억 이하	500 million won or less	5,401	10,145	2,922	5,682	1,267	1,433	505	1,092
5억 초과	500 million won over	4,142	7,355	2,293	4,323	1,023	1,123	296	640
과세표준 규모별	by Size of Tax Base	1,545,888	2,252,119	445,027	820,704	273,096	310,759	165,430	352,791
0	Zero won	234,554	368,660	69,034	128,170	39,369	44,895	27,345	59,120
1천만 이하	10 million won or less	769,743	970,357	169,897	302,948	121,353	136,385	73,609	154,877
1.2천만 이하	12 million won or less	62,181	92,713	18,016	32,844	11,669	13,293	7,026	14,977
3천만 이하	30 million won or less	244,219	397,657	83,208	155,501	49,044	56,581	29,955	64,515
4천만 이하	40 million won or less	58,230	102,914	23,738	45,090	12,273	14,221	7,641	16,494
4.6천만 이하	46 million won or less	26,460	46,717	11,193	21,268	5,612	6,483	3,381	7,283
6천만 이하	60 million won or less	41,589	74,021	18,186	34,811	8,956	10,325	4,968	10,706
7천만 이하	70 million won or less	19,718	35,482	8,797	16,911	4,401	5,062	2,331	4,982
8천만 이하	80 million won or less	15,287	27,491	6,855	13,215	3,379	3,889	1,689	3,673
8.8천만 이하	88 million won or less	9,478	17,085	4,291	8,392	2,053	2,360	1,029	2,190
1억 이하	100 million won or less	11,128	20,442	5,264	10,228	2,523	2,901	1,202	2,614
2억 이하	200 million won or less	36,249	67,267	17,555	34,008	8,413	9,780	3,776	8,176
3억 이하	300 million won or less	8,368	15,741	4,324	8,470	1,941	2,252	776	1,678
5억 이하	500 million won or less	4,804	8,722	2,523	4,828	1,138	1,267	428	912
10억 이하	1 billion won or less	2,608	4,642	1,430	2,712	655	723	189	408
10억 초과	1 billion won over	1,272	2,208	716	1,308	317	342	85	186

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-4. 소득금액에서 납부세액까지 산출 현황 (5/20)

Calculation of Adjusted Tax Amount from Taxable Income (5/20)

[단위 : 백만원]

In million won

구분 Classification		추가공제 Additional Deduction				다자녀추가공제 Additional Deduction for Households with multifil children [C]		국민연금보험료공제 National Pension Premium Deduction	
		부녀자 Female head of family		6세이하 공제 Under 6 years of old		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount				
		(16)		(17)		(18)		(19)	
2007년	2007 Total [A]	739,816	369,897	306,624	397,968	581,808	388,404	1,711,784	2,523,814
종합소득 규모별	by Size of Taxable Income	739,816	369,897	306,624	397,968	581,808	388,404	1,711,784	2,523,814
0 이하	Zero won or less	27,347	13,671	7,672	9,926	733	501	51,621	68,010
1천만 이하	10 million won or less	409,727	204,860	93,922	118,315	171,721	109,505	661,814	620,056
2천만 이하	20 million won or less	154,909	77,453	84,376	110,824	157,341	106,558	397,947	477,256
4천만 이하	40 million won or less	80,744	40,371	62,327	81,933	117,802	79,695	285,646	508,157
6천만 이하	60 million won or less	31,865	15,931	24,683	32,494	53,412	36,008	122,959	300,643
8천만 이하	80 million won or less	13,550	6,775	11,785	15,573	27,560	18,761	63,946	172,821
1억 이하	100 million won or less	7,384	3,692	6,633	8,790	15,914	10,943	37,189	106,653
2억 이하	200 million won or less	10,716	5,358	11,069	14,587	26,786	18,767	63,090	190,412
3억 이하	300 million won or less	1,972	986	2,347	3,119	5,857	4,232	14,182	43,181
5억 이하	500 million won or less	969	484	1,100	1,454	2,895	2,116	7,560	21,754
5억 초과	500 million won over	633	316	710	953	1,787	1,318	5,830	14,871
과세표준 규모별	by Size of Tax Base	739,816	369,897	306,624	397,968	581,808	388,404	1,711,784	2,523,814
0	Zero won	105,315	52,656	61,513	83,819	96,826	71,432	228,461	185,216
1천만 이하	10 million won or less	437,648	218,821	123,714	157,326	226,899	145,265	795,156	888,527
1.2천만 이하	12 million won or less	28,874	14,437	13,348	17,162	24,563	15,993	73,181	96,437
3천만 이하	30 million won or less	98,724	49,361	55,951	71,699	112,444	73,583	307,590	528,779
4천만 이하	40 million won or less	19,294	9,646	13,450	17,463	29,553	19,554	75,602	176,016
4.6천만 이하	46 million won or less	8,795	4,397	5,601	7,286	12,840	8,483	32,643	81,476
6천만 이하	60 million won or less	13,080	6,539	8,970	11,640	20,635	13,907	52,592	138,999
7천만 이하	70 million won or less	5,896	2,948	4,289	5,579	10,215	6,866	25,710	71,315
8천만 이하	80 million won or less	4,519	2,259	3,375	4,455	7,839	5,319	19,901	57,004
8.8천만 이하	88 million won or less	2,738	1,369	2,113	2,774	5,025	3,426	12,504	36,266
1억 이하	100 million won or less	2,937	1,468	2,469	3,231	5,915	4,031	14,749	43,471
2억 이하	200 million won or less	8,803	4,401	8,341	10,902	20,154	14,103	49,605	151,251
3억 이하	300 million won or less	1,711	855	1,876	2,486	4,762	3,412	11,895	35,937
5억 이하	500 million won or less	893	446	962	1,269	2,483	1,803	6,744	19,286
10억 이하	1 billion won or less	425	212	445	587	1,141	826	3,576	9,362
10억 초과	1 billion won over	164	82	207	290	514	401	1,875	4,472

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-4. 소득금액에서 납부세액까지 산출 현황 (6/20)

Calculation of Adjusted Tax Amount from Taxable Income (6/20)

[단위 : 백만원]

In million won

구분 Classification		기타 연금보험료 공제 Others National Pension Premium Deduction		주택담보노후연금 이자비용공제 Pension Premium Rate Deduction		퇴직연금 소득공제 Retirement Pension Deduction		특별공제 Special Deduction			
								소계 Sub-Total		보험료 Insurance Premium Deduction	
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		(20)		(21)		(22)		(23=24+~+29)		(24)	
2007년	2007 Total [A]	61,603	125,732	1	1	718	1,159	555,670	2,818,482	399,106	818,232
종합소득 규모별	by Size of Taxable Income	61,603	125,732	1	1	718	1,159	555,670	2,818,482	399,106	818,232
0 이하	Zero won or less	699	1,001	-	-	6	9	453	1,524	380	374
1천만 이하	10 million won or less	10,458	11,110	-	-	110	102	64,039	111,398	52,327	43,009
2천만 이하	20 million won or less	11,570	16,253	-	-	145	199	126,229	298,369	81,430	106,399
4천만 이하	40 million won or less	16,316	32,601	-	-	199	334	148,400	617,012	107,253	193,785
6천만 이하	60 million won or less	11,235	30,635	-	-	121	237	82,403	509,014	63,848	146,782
8천만 이하	80 million won or less	4,662	13,619	-	-	47	92	42,912	303,649	31,932	84,694
1억 이하	100 million won or less	2,485	7,627	-	-	28	49	24,879	188,339	17,341	50,271
2억 이하	200 million won or less	3,220	10,106	-	-	40	83	43,021	370,766	27,832	91,839
3억 이하	300 million won or less	496	1,523	1	1	6	15	10,497	115,554	6,673	27,304
5억 이하	500 million won or less	242	659	-	-	9	21	6,546	93,293	4,732	24,388
5억 초과	500 million won over	220	598	-	-	7	18	6,291	209,564	5,358	49,387
과세표준 규모별	by Size of Tax Base	61,603	125,732	1	1	718	1,159	555,670	2,818,482	399,106	818,232
0	Zero won	3,927	5,531	-	-	34	52	13,554	46,553	9,853	11,643
1천만 이하	10 million won or less	19,622	26,535	-	-	267	343	171,402	481,907	125,626	153,946
1.2천만 이하	12 million won or less	3,032	5,158	-	-	30	49	28,566	98,195	20,047	31,427
3천만 이하	30 million won or less	17,563	38,491	-	-	190	325	149,348	663,803	108,560	203,840
4천만 이하	40 million won or less	5,376	14,650	-	-	51	91	44,366	251,313	33,024	75,864
4.6천만 이하	46 million won or less	2,125	5,857	-	-	19	39	19,879	120,376	14,681	36,262
6천만 이하	60 million won or less	3,240	9,343	-	-	35	72	31,736	201,457	22,895	59,782
7천만 이하	70 million won or less	1,463	4,317	-	-	16	29	15,417	103,110	10,601	29,344
8천만 이하	80 million won or less	1,041	3,101	-	-	11	21	12,044	83,979	7,896	22,516
8.8천만 이하	88 million won or less	671	2,018	-	-	10	16	7,775	56,457	5,147	15,304
1억 이하	100 million won or less	717	2,201	-	-	7	13	9,107	66,912	5,808	17,635
2억 이하	200 million won or less	2,027	6,274	-	-	28	59	32,168	275,809	20,060	67,476
3억 이하	300 million won or less	388	1,151	1	1	6	17	8,694	96,298	5,638	23,798
5억 이하	500 million won or less	206	542	-	-	7	15	5,736	84,580	4,206	22,218
10억 이하	1 billion won or less	128	345	-	-	2	6	3,598	71,845	2,982	21,446
10억 초과	1 billion won over	77	218	-	-	5	12	2,280	115,888	2,082	25,731

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-4. 소득금액에서 납부세액까지 산출 현황 (7/20)

Calculation of Adjusted Tax Amount from Taxable Income (7/20)

[단위 : 백만원]

In million won

구분 Classification		특별공제 Special Deduction							
		의료비 Medical Expense Deduction		교육비 Educational Expense Deduction		주택자금 Housing Fund Allowances		기부금 Deduction for Donation	
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		(25)		(26)		(27)		(28)	
2007년	2007 Total [A]	104,240	257,666	130,115	492,954	61,522	132,787	468,565	1,111,451
종합소득 규모별	by Size of Taxable Income	104,240	257,666	130,115	492,954	61,522	132,787	468,565	1,111,451
0 이하	Zero won or less	66	103	69	210	14	27	630	804
1천만 이하	10 million won or less	6,171	4,800	3,208	5,873	2,255	1,728	88,279	54,134
2천만 이하	20 million won or less	18,204	24,026	15,934	44,276	9,785	12,854	96,040	107,776
4천만 이하	40 million won or less	33,834	70,858	38,245	128,370	22,926	46,351	109,454	177,286
6천만 이하	60 million won or less	21,121	61,167	30,632	118,892	13,892	35,808	66,792	146,305
8천만 이하	80 million won or less	9,713	32,324	15,744	65,700	6,016	16,830	35,032	104,076
1억 이하	100 million won or less	4,918	18,085	8,313	37,728	2,757	7,917	20,268	74,319
2억 이하	200 million won or less	6,927	27,200	12,209	59,848	3,117	9,085	34,973	182,774
3억 이하	300 million won or less	1,545	7,469	2,557	13,751	409	1,165	8,174	65,861
5억 이하	500 million won or less	923	5,164	1,651	9,209	197	558	4,743	53,971
5억 초과	500 million won over	818	6,470	1,553	9,097	154	464	4,180	144,145
과세표준 규모별	by Size of Tax Base	104,240	257,666	130,115	492,954	61,522	132,787	468,565	1,111,451
0	Zero won	2,325	5,247	2,844	10,129	728	1,792	15,983	17,401
1천만 이하	10 million won or less	30,499	55,594	28,210	93,917	15,736	28,135	159,624	145,874
1.2천만 이하	12 million won or less	5,733	12,000	5,699	18,575	3,662	7,270	21,752	28,757
3천만 이하	30 million won or less	32,037	75,334	38,397	136,997	22,688	47,765	116,266	199,554
4천만 이하	40 million won or less	9,379	25,194	14,051	52,101	6,572	15,681	36,160	82,443
4.6천만 이하	46 million won or less	3,986	11,198	6,258	24,369	2,534	6,345	16,222	42,184
6천만 이하	60 million won or less	5,862	17,249	9,772	39,359	3,527	9,264	25,924	75,776
7천만 이하	70 million won or less	2,594	8,130	4,542	18,934	1,484	3,940	12,566	42,750
8천만 이하	80 million won or less	1,971	6,483	3,236	14,145	1,046	2,738	9,878	38,087
8.8천만 이하	88 million won or less	1,280	4,349	2,094	9,180	640	1,763	6,321	25,855
1억 이하	100 million won or less	1,348	4,689	2,365	10,747	648	1,788	7,384	32,048
2억 이하	200 million won or less	4,463	16,526	7,786	37,883	1,652	4,595	25,911	149,313
3억 이하	300 million won or less	1,206	5,336	2,047	10,729	306	832	6,645	55,600
5억 이하	500 million won or less	795	4,520	1,377	7,558	160	457	4,086	49,824
10억 이하	1 billion won or less	506	3,347	901	5,090	103	328	2,399	41,633
10억 초과	1 billion won over	256	2,470	536	3,241	36	94	1,444	84,352

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-4. 소득금액에서 납부세액까지 산출 현황 (8/20)

Calculation of Adjusted Tax Amount from Taxable Income (8/20)

[단위 : 백만원]

In million won

구분 Classification		특별공제		표준공제		조특법상 소득공제 Deductions under the Special Tax Law			
		혼인이사장례비 Marriage · Moving · Funeral		표준공제 Standard Deduction		소계 Sub-Total		개인연금저축소득 Pension Savings opened before 2000.12.31	
		인원	금액	인원	금액	인원	금액	인원	금액
		Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
		(29)	(30)		(31=32+~+36)		(32)		
2007년	2007 Total [A]	4,858	5,392	2,514,449	1,571,121	500,490	1,256,864	92,917	49,435
종합소득 규모별	by Size of Taxable Income	4,858	5,392	2,514,449	1,571,121	500,490	1,256,864	92,917	49,435
0 이하	Zero won or less	6	6	130,620	78,707	3,062	5,851	793	424
1천만 이하	10 million won or less	1,703	1,854	1,428,155	888,464	68,566	86,307	17,160	8,434
2천만 이하	20 million won or less	2,697	3,038	508,223	322,398	100,346	175,859	14,708	7,507
4천만 이하	40 million won or less	329	362	241,828	152,631	129,439	316,442	16,892	8,600
6천만 이하	60 million won or less	58	60	87,114	54,454	75,599	236,682	14,226	7,365
8천만 이하	80 million won or less	23	25	42,063	26,360	40,281	138,765	9,629	5,176
1억 이하	100 million won or less	18	19	23,862	14,955	23,619	84,027	5,727	3,338
2억 이하	200 million won or less	16	20	38,651	24,273	41,000	143,510	9,595	5,917
3억 이하	300 million won or less	4	4	7,906	4,988	9,316	32,078	2,025	1,275
5억 이하	500 million won or less	3	3	3,819	2,433	5,152	18,380	1,176	744
5억 초과	500 million won over	1	1	2,208	1,458	4,110	18,963	986	655
과세표준 규모별	by Size of Tax Base	4,858	5,392	2,514,449	1,571,121	500,490	1,256,864	92,917	49,435
0	Zero won	300	341	431,794	265,052	21,699	47,796	4,909	2,494
1천만 이하	10 million won or less	3,995	4,441	1,459,605	913,342	149,843	254,538	26,659	13,308
1.2천만 이하	12 million won or less	149	166	92,131	58,317	23,657	50,269	3,147	1,589
3천만 이하	30 million won or less	292	313	302,659	191,188	129,461	330,278	19,558	9,975
4천만 이하	40 million won or less	30	30	58,808	36,838	39,982	121,253	7,765	4,025
4.6천만 이하	46 million won or less	17	18	26,748	16,723	17,925	56,361	3,953	2,070
6천만 이하	60 million won or less	25	27	41,760	26,152	29,419	95,601	6,893	3,760
7천만 이하	70 million won or less	11	12	19,808	12,426	14,449	48,362	3,297	1,897
8천만 이하	80 million won or less	9	10	15,007	9,419	11,342	37,660	2,563	1,508
8.8천만 이하	88 million won or less	6	6	9,092	5,689	7,383	24,875	1,740	1,045
1억 이하	100 million won or less	4	5	10,733	6,731	8,699	29,075	2,014	1,226
2억 이하	200 million won or less	13	16	33,473	21,051	30,655	101,614	6,828	4,235
3억 이하	300 million won or less	3	3	7,072	4,470	7,665	25,870	1,674	1,057
5억 이하	500 million won or less	3	3	3,617	2,307	4,497	16,536	998	635
10억 이하	1 billion won or less	1	1	1,567	1,034	2,506	9,471	568	376
10억 초과	1 billion won over	-	-	575	382	1,308	7,305	351	235

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-4. 소득금액에서 납부세액까지 산출 현황 (9/20)

Calculation of Adjusted Tax Amount from Taxable Income (9/20)

[단위 : 백만원]

In million won

구분 Classification		조특법상 소득공제 Tax Credit Under the STTCL							
		신용카드 Credit Card Deduction		정치자금 Deduction for Donation to Political Fund		연금저축 Pension Savings opened after 2001.1.1		기타 Other Deductions	
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		(33)		(34)		(35)		(36)	
2007년	2007 Total [A]	290,964	621,030	1,957	1,971	240,299	555,866	5,263	28,562
종합소득 규모별	by Size of Taxable Income	290,964	621,030	1,957	1,971	240,299	555,866	5,263	28,562
0 이하	Zero won or less	152	329	18	12	2,231	4,896	30	190
1천만 이하	10 million won or less	24,970	23,551	192	43	29,091	50,356	333	3,923
2천만 이하	20 million won or less	56,229	83,732	257	78	38,281	80,462	613	4,080
4천만 이하	40 million won or less	87,710	183,386	422	121	53,404	120,560	853	3,775
6천만 이하	60 million won or less	53,334	131,491	360	141	38,995	94,440	961	3,245
8천만 이하	80 million won or less	25,934	70,309	228	49	23,803	60,269	926	2,962
1억 이하	100 million won or less	13,686	39,444	121	46	15,240	39,784	460	1,415
2억 이하	200 million won or less	20,095	59,863	228	138	27,792	74,117	810	3,475
3억 이하	300 million won or less	4,127	13,045	43	32	6,231	16,798	137	928
5억 이하	500 million won or less	2,555	8,333	40	39	3,100	8,400	67	864
5억 초과	500 million won over	2,172	7,547	48	1,272	2,131	5,784	73	3,705
과세표준 규모별	by Size of Tax Base	290,964	621,030	1,957	1,971	240,299	555,866	5,263	28,562
0	Zero won	4,671	8,382	53	44	13,199	28,239	489	8,637
1천만 이하	10 million won or less	82,593	130,571	401	120	55,422	108,010	666	2,529
1.2천만 이하	12 million won or less	15,606	29,139	73	14	8,861	19,153	131	374
3천만 이하	30 million won or less	88,201	187,638	486	128	56,817	129,319	1,031	3,218
4천만 이하	40 million won or less	26,975	64,171	187	74	21,433	51,393	545	1,590
4.6천만 이하	46 million won or less	11,595	28,722	100	31	9,962	24,461	347	1,077
6천만 이하	60 million won or less	17,933	46,475	162	49	17,295	43,716	529	1,601
7천만 이하	70 million won or less	8,190	22,110	89	24	9,005	23,311	295	1,020
8천만 이하	80 million won or less	5,943	16,461	46	7	7,282	18,981	180	703
8.8천만 이하	88 million won or less	3,824	10,761	38	22	4,814	12,590	133	457
1억 이하	100 million won or less	4,232	11,984	47	28	5,764	15,161	186	676
2억 이하	200 million won or less	13,628	40,043	158	97	20,754	55,349	506	1,890
3억 이하	300 million won or less	3,334	10,341	35	42	5,074	13,660	109	770
5억 이하	500 million won or less	2,210	7,208	36	35	2,680	7,262	55	1,396
10억 이하	1 billion won or less	1,323	4,488	28	67	1,352	3,666	39	874
10억 초과	1 billion won over	706	2,536	18	1,189	585	1,595	22	1,750

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-4. 소득금액에서 납부세액까지 산출 현황 (10/20)

Calculation of Adjusted Tax Amount from Taxable Income (10/20)

[단위 : 백만원]

In million won

구분 Classification		공제부족액 Deduction deficit		실제소득공제 Deduction Amount		과세표준 Tax Base		산출세액 Tax Calculated	
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		(37)		(38=2-37)		(39=1-38)		(40)	
2007년	2007 Total [A]	445,665	840,347	2,941,932	17,186,065	2,628,754	59,938,058	2,625,969	12,685,427
종합소득 규모별	by Size of Taxable Income	445,665	840,347	2,941,932	17,186,065	2,628,754	59,938,058	2,625,969	12,685,427
0 이하	Zero won or less	131,125	431,021	-	-	-	-	339	2,846
1천만 이하	10 million won or less	303,028	389,420	1,493,567	5,021,960	1,191,475	2,847,537	1,187,639	235,080
2천만 이하	20 million won or less	11,006	16,873	635,026	3,614,483	624,055	5,323,204	624,661	470,738
4천만 이하	40 million won or less	466	2,010	390,635	3,234,516	390,192	7,722,763	390,294	965,544
6천만 이하	60 million won or less	27	250	169,708	1,860,912	169,724	6,431,444	169,728	967,341
8천만 이하	80 million won or less	4	461	85,076	1,027,487	85,091	4,843,711	85,089	851,130
1억 이하	100 million won or less	4	55	48,787	613,191	48,789	3,737,317	48,791	729,765
2억 이하	200 million won or less	2	239	81,794	1,089,760	81,804	10,030,425	81,804	2,421,827
3억 이하	300 million won or less	1	4	18,436	273,530	18,463	4,172,810	18,463	1,191,761
5억 이하	500 million won or less	1	13	10,390	176,383	10,536	3,797,221	10,537	1,157,702
5억 초과	500 million won over	1	1	8,513	273,843	8,625	11,031,626	8,624	3,691,693
과세표준 규모별	by Size of Tax Base	445,665	840,347	2,941,932	17,186,065	2,628,754	59,938,058	2,625,969	12,685,427
0	Zero won	445,665	840,347	314,540	1,292,378	-	-	3,020	2,584
1천만 이하	10 million won or less	-	-	1,632,291	7,002,778	1,633,184	5,752,223	1,627,385	465,488
1.2천만 이하	12 million won or less	-	-	120,833	703,728	120,842	1,329,308	120,842	116,506
3천만 이하	30 million won or less	-	-	452,598	3,396,394	452,644	8,592,975	452,641	1,050,529
4천만 이하	40 million won or less	-	-	103,308	1,010,281	103,324	3,592,831	103,322	517,890
4.6천만 이하	46 million won or less	-	-	46,688	463,500	46,706	2,005,546	46,705	309,390
6천만 이하	60 million won or less	-	-	73,597	762,257	73,634	3,862,953	73,634	658,779
7천만 이하	70 million won or less	-	-	35,279	379,709	35,294	2,288,079	35,294	420,997
8천만 이하	80 million won or less	-	-	27,086	299,290	27,097	2,029,040	27,097	387,412
8.8천만 이하	88 million won or less	-	-	16,888	192,778	16,894	1,417,994	16,894	283,835
1억 이하	100 million won or less	-	-	19,860	228,897	19,865	1,863,531	19,865	397,976
2억 이하	200 million won or less	-	-	65,754	822,698	65,771	8,983,026	65,771	2,247,676
3억 이하	300 million won or less	-	-	15,800	226,543	15,828	3,817,452	15,828	1,103,239
5억 이하	500 million won or less	-	-	9,377	157,998	9,524	3,601,078	9,524	1,104,049
10억 이하	1 billion won or less	-	-	5,172	109,821	5,253	3,559,427	5,253	1,148,951
10억 초과	1 billion won over	-	-	2,861	137,015	2,894	7,242,595	2,894	2,470,126

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-4. 소득금액에서 납부세액까지 산출 현황 (11/20)

Calculation of Adjusted Tax Amount from Taxable Income (11/20)

[단위 : 백만원]

In million won

구분 Classification		세액공제 Tax Credit		소득세법상 세액공제 Tax Credits under the Income Tax Law					
				소계 Sub-Total		배당세액 Tax credit for dividend income		기장세액 Credit For Bookkeeping	
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		(41=42+50+54)		(42=43+~+49)		(43)		(44)	
2007년	2007 Total [A]	1,449,316	980,862	912,673	833,930	24,667	581,117	516,078	53,929
종합소득 규모별	by Size of Taxable Income	1,449,316	980,862	912,673	833,930	24,667	581,117	516,078	53,929
0 이하	Zero won or less	135	14	19	7	-	-	17	4
1천만 이하	10 million won or less	658,240	19,726	298,992	9,616	9	10	236,526	5,547
2천만 이하	20 million won or less	357,835	39,661	256,661	34,636	3	-	175,912	13,607
4천만 이하	40 million won or less	204,529	76,496	170,618	65,914	7	2	70,186	18,086
6천만 이하	60 million won or less	87,484	52,457	75,155	40,632	141	21	17,102	7,920
8천만 이하	80 million won or less	44,098	33,119	36,641	21,506	1,731	600	6,735	3,332
1억 이하	100 million won or less	25,559	25,976	20,378	14,942	2,459	2,384	3,388	1,683
2억 이하	200 million won or less	45,488	98,227	33,662	61,454	8,662	36,705	4,517	2,601
3억 이하	300 million won or less	11,592	64,559	8,347	46,595	3,838	38,507	842	564
5억 이하	500 million won or less	7,222	81,379	5,836	67,818	3,321	60,671	473	316
5억 초과	500 million won over	7,134	489,248	6,364	470,810	4,496	442,217	380	269
과세표준 규모별	by Size of Tax Base	1,449,316	980,862	912,673	833,930	24,667	581,117	516,078	53,929
0	Zero won	2,371	108	569	17	-	-	568	12
1천만 이하	10 million won or less	925,433	46,646	493,390	33,135	8	6	356,457	11,859
1.2천만 이하	12 million won or less	67,419	11,674	50,588	10,577	-	-	30,517	2,983
3천만 이하	30 million won or less	240,118	84,588	196,261	74,307	8	3	91,944	19,868
4천만 이하	40 million won or less	51,578	29,553	43,662	23,167	2	-	13,405	5,894
4.6천만 이하	46 million won or less	21,864	14,055	18,162	10,343	13	6	4,842	2,569
6천만 이하	60 million won or less	34,073	24,579	27,533	16,155	454	77	6,528	3,686
7천만 이하	70 million won or less	16,441	14,044	12,967	8,198	1,045	344	2,738	1,541
8천만 이하	80 million won or less	12,859	12,735	9,880	6,881	1,365	701	1,872	1,023
8.8천만 이하	88 million won or less	8,419	9,417	6,417	4,929	1,121	1,053	1,115	632
1억 이하	100 million won or less	9,896	13,824	7,365	7,610	1,542	2,595	1,200	686
2억 이하	200 million won or less	35,687	94,876	25,583	60,096	8,203	40,034	3,393	2,146
3억 이하	300 million won or less	9,911	61,369	7,214	45,709	3,503	38,356	721	487
5억 이하	500 million won or less	6,490	79,223	5,255	66,305	3,111	59,866	413	283
10억 이하	1 billion won or less	4,168	106,280	3,628	97,225	2,413	91,009	232	156
10억 초과	1 billion won over	2,589	377,891	2,423	369,276	1,879	347,067	133	104

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-4. 소득금액에서 납부세액까지 산출 현황 (12/20)

Calculation of Adjusted Tax Amount from Taxable Income (12/20)

[단위 : 백만원]

In million won

구분 Classification		소득세법상 세액공제 Tax Credit Under the Income Tax Law							
		외국납부 Foreign Tax Credit		재해손실 Tax credit for casualty loss		근로소득 Special tax credit for wage&salary Income		매매차익예정신고 Tax Credit for Pre>Returns and Estimated Payment of a Real Estate Dealer	
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		(45)		(46)		(47)		(48)	
2007년	2007 Total [A]	2,621	42,693	107	1,121	433,690	149,600	290	2,725
종합소득 규모별	by Size of Taxable Income	2,621	42,693	107	1,121	433,690	149,600	290	2,725
0 이하	Zero won or less	-	-	-	-	-	-	6	3
1천만 이하	10 million won or less	57	24	11	1	65,312	3,694	62	13
2천만 이하	20 million won or less	157	78	22	18	93,217	20,568	36	20
4천만 이하	40 million won or less	509	794	21	37	113,150	46,610	41	58
6천만 이하	60 million won or less	360	912	15	60	65,401	31,515	23	39
8천만 이하	80 million won or less	326	1,458	8	64	32,636	15,866	13	25
1억 이하	100 million won or less	272	2,034	5	26	17,797	8,691	6	23
2억 이하	200 million won or less	494	7,159	16	372	28,837	14,107	27	120
3억 이하	300 million won or less	117	3,621	6	266	6,930	3,401	24	152
5억 이하	500 million won or less	113	3,917	2	201	4,880	2,407	13	138
5억 초과	500 million won over	216	22,696	1	76	5,530	2,741	39	2,134
과세표준 규모별	by Size of Tax Base	2,621	42,693	107	1,121	433,690	149,600	290	2,725
0	Zero won	1	1	-	-	-	-	14	4
1천만 이하	10 million won or less	166	64	20	9	151,535	20,680	71	19
1.2천만 이하	12 million won or less	44	19	4	2	22,741	7,494	9	4
3천만 이하	30 million won or less	546	770	30	46	118,342	53,181	40	52
4천만 이하	40 million won or less	214	527	10	27	34,527	16,587	14	18
4.6천만 이하	46 million won or less	118	381	1	6	15,239	7,319	5	7
6천만 이하	60 million won or less	216	760	7	47	23,828	11,459	18	29
7천만 이하	70 million won or less	143	817	6	38	11,095	5,359	8	17
8천만 이하	80 million won or less	154	1,073	2	21	8,282	4,000	4	6
8.8천만 이하	88 million won or less	74	584	2	10	5,355	2,600	2	13
1억 이하	100 million won or less	117	1,224	2	30	6,121	2,981	3	9
2억 이하	200 million won or less	407	6,751	15	364	21,132	10,306	29	134
3억 이하	300 million won or less	103	3,515	5	244	5,900	2,892	22	145
5억 이하	500 million won or less	104	3,516	2	201	4,355	2,147	12	135
10억 이하	1 billion won or less	99	3,881	1	76	3,107	1,536	21	400
10억 초과	1 billion won over	115	18,810	-	-	2,131	1,059	18	1,733

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-4. 소득금액에서 납부세액까지 산출 현황 (13/20)

Calculation of Adjusted Tax Amount from Taxable Income (13/20)

[단위 : 백만원]

In million won

구분 Classification		소득세법상 세액공제		조특법상 세액공제 Tax Credits under the STTCL					
		납세조합징수 Taxpayer Associations Credit		소계 Sub-Total		임시투자 Temporarily Granted Investment Credit		수입금액증가 Credit for Filing a revenue Increase	
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		(49)		(50=51+52+53)		(51)		(52)	
2007년	2007 Total [A]	12,599	2,745	820,985	130,807	16,533	69,081	42,113	38,626
종합소득 규모별	by Size of Taxable Income	12,599	2,745	820,985	130,807	16,533	69,081	42,113	38,626
0 이하	Zero won or less	-	-	121	6	2	4	-	-
1천만 이하	10 million won or less	6,622	327	489,166	9,808	438	85	2,758	56
2천만 이하	20 million won or less	3,170	345	159,769	4,406	1,704	686	7,883	521
4천만 이하	40 million won or less	1,500	327	82,636	8,659	3,061	4,073	10,086	2,012
6천만 이하	60 million won or less	447	165	37,723	10,125	2,178	5,869	4,911	2,009
8천만 이하	80 million won or less	261	161	18,202	10,259	1,646	6,475	3,353	2,012
1억 이하	100 million won or less	154	101	9,720	9,976	1,405	6,800	2,516	2,011
2억 이하	200 million won or less	306	390	16,481	33,750	3,914	21,620	6,803	9,990
3억 이하	300 million won or less	52	84	3,909	16,278	1,346	9,452	2,137	6,572
5억 이하	500 million won or less	50	168	1,894	11,903	559	6,581	1,010	5,268
5억 초과	500 million won over	37	677	1,364	15,637	280	7,436	656	8,175
과세표준 규모별	by Size of Tax Base	12,599	2,745	820,985	130,807	16,533	69,081	42,113	38,626
0	Zero won	-	-	2,121	73	7	31	4	-
1천만 이하	10 million won or less	8,823	498	612,856	12,705	1,617	392	6,844	217
1.2천만 이하	12 million won or less	528	75	29,114	922	417	214	1,921	129
3천만 이하	30 million won or less	1,859	387	96,559	8,605	3,061	3,933	10,984	1,889
4천만 이하	40 million won or less	331	114	20,819	5,134	1,244	2,867	3,359	1,132
4.6천만 이하	46 million won or less	131	55	8,943	3,246	648	1,894	1,509	664
6천만 이하	60 million won or less	202	97	13,957	7,418	1,328	4,583	2,813	1,478
7천만 이하	70 million won or less	122	82	6,234	5,223	789	3,355	1,587	1,031
8천만 이하	80 million won or less	95	57	4,745	5,355	768	3,604	1,461	1,091
8.8천만 이하	88 million won or less	58	37	3,061	4,054	543	2,689	1,031	919
1억 이하	100 million won or less	75	85	3,607	5,664	767	3,759	1,310	1,319
2억 이하	200 million won or less	255	361	12,779	31,979	3,486	20,359	5,993	9,992
3억 이하	300 million won or less	41	70	3,245	14,120	1,110	8,047	1,787	5,877
5억 이하	500 million won or less	45	157	1,671	11,337	499	6,089	905	5,205
10억 이하	1 billion won or less	23	167	866	7,857	202	4,394	411	3,448
10억 초과	1 billion won over	11	503	408	7,115	47	2,871	194	4,235

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-4. 소득금액에서 납부세액까지 산출 현황 (14/20)

Calculation of Adjusted Tax Amount from Taxable Income (14/20)

[단위 : 백만원]

In million won

구분 Classification		조특법상세액공제		기타세액공제		세액감면 Tax Exemption				
		전자신고		Other Credits		소계		창업중소기업		
		Credit for e-filing				Sub-Total		Exemption for Start-Up Small Size Corporation		
		인원	금액	인원	금액	인원	금액	인원	금액	
		Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	
		(53)		(54)		(55=56+57+58+59)			(56)	
2007년	2007 Total [A]	765,456	23,100	30,872	16,125	600,139	427,052	3,742	19,119	
종합소득	by Size of Taxable Income	765,456	23,100	30,872	16,125	600,139	427,052	3,742	19,119	
규모별										
0 이하	Zero won or less	121	2	14	1	1	1	-	-	
1천만 이하	10 million won or less	486,053	9,667	2,919	302	168,514	6,175	614	50	
2천만 이하	20 million won or less	150,433	3,199	3,392	619	178,196	20,650	838	259	
4천만 이하	40 million won or less	69,721	2,574	6,275	1,923	135,143	54,197	958	1,167	
6천만 이하	60 million won or less	30,789	2,247	5,495	1,700	53,083	49,657	510	1,476	
8천만 이하	80 million won or less	13,434	1,772	3,793	1,354	25,350	42,250	250	1,289	
1억 이하	100 million won or less	6,038	1,165	2,325	1,058	13,721	34,587	167	1,247	
2억 이하	200 million won or less	6,846	2,140	4,288	3,023	19,735	99,043	275	4,080	
3억 이하	300 million won or less	936	254	1,034	1,686	3,575	39,988	55	1,744	
5억 이하	500 million won or less	544	54	603	1,658	1,796	32,296	43	2,008	
5억 초과	500 million won over	541	26	734	2,801	1,025	48,208	32	5,799	
과세표준	by Size of Tax Base	765,456	23,100	30,872	16,125	600,139	427,052	3,742	19,119	
규모별										
0	Zero won	2,116	42	57	18	318	25	3	2	
1천만 이하	10 million won or less	604,622	12,096	5,848	806	293,183	16,555	1,160	160	
1.2천만 이하	12 million won or less	26,837	579	934	175	32,991	4,914	184	72	
3천만 이하	30 million won or less	82,780	2,783	7,106	1,676	147,313	53,227	998	1,088	
4천만 이하	40 million won or less	16,307	1,135	3,008	1,252	36,048	27,459	315	723	
4.6천만 이하	46 million won or less	6,838	688	1,537	466	15,342	15,458	152	471	
6천만 이하	60 million won or less	9,964	1,357	2,766	1,006	23,752	33,118	254	1,100	
7천만 이하	70 million won or less	3,988	837	1,434	623	11,082	20,923	103	586	
8천만 이하	80 million won or less	2,645	660	1,196	499	8,176	18,807	102	723	
8.8천만 이하	88 million won or less	1,587	446	765	434	4,760	13,112	57	453	
1억 이하	100 million won or less	1,701	586	936	550	5,483	18,590	78	772	
2억 이하	200 million won or less	4,327	1,628	3,206	2,801	15,993	90,607	215	3,663	
3억 이하	300 million won or less	765	196	855	1,540	3,102	36,915	49	1,634	
5억 이하	500 million won or less	462	43	531	1,581	1,634	30,637	43	2,084	
10억 이하	1 billion won or less	327	15	416	1,198	704	25,380	21	2,071	
10억 초과	1 billion won over	190	9	277	1,500	258	21,325	8	3,517	

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-4. 소득금액에서 납부세액까지 산출 현황 (15/20)

Calculation of Adjusted Tax Amount from Taxable Income (15/20)

[단위 : 백만원]

In million won

구분 Classification		세액감면 Tax Exemption						결정세액 Determined Tax Amount	
		중소기업특별 Special Exemption for Small Size Corporation		지방이전중소기업감면 Exemption for Moving Rural Province		기타 Other Exemptions		인원 Number of Returns	금액 Amount
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount		
		(57)		(58)		(59)		(60=40-41-55)	
2007년	2007 Total [A]	585,232	395,391	476	9,724	257	2,818	2,588,681	11,277,513
종합소득 규모별	by Size of Taxable Income	585,232	395,391	476	9,724	257	2,818	2,588,681	11,277,513
0 이하	Zero won or less	-	-	-	-	1	1	330	2,831
1천만 이하	10 million won or less	159,556	6,118	16	3	40	4	1,152,224	209,179
2천만 이하	20 million won or less	175,722	20,367	31	15	33	9	623,681	410,427
4천만 이하	40 million won or less	133,625	52,705	53	85	69	240	389,849	834,851
6천만 이하	60 million won or less	52,379	47,745	72	277	36	159	169,583	865,227
8천만 이하	80 million won or less	24,990	40,405	57	375	18	181	85,017	775,761
1억 이하	100 million won or less	13,485	32,699	44	410	16	231	48,738	669,202
2억 이하	200 million won or less	19,305	92,140	116	2,224	27	599	81,685	2,224,557
3억 이하	300 million won or less	3,467	36,123	46	1,815	8	306	18,434	1,087,214
5억 이하	500 million won or less	1,734	28,938	18	1,011	4	339	10,521	1,044,027
5억 초과	500 million won over	969	38,151	23	3,509	5	749	8,619	3,154,237
과세표준 규모별	by Size of Tax Base	585,232	395,391	476	9,724	257	2,818	2,588,681	11,277,513
0	Zero won	538	22	-	-	2	1	2,753	2,451
1천만 이하	10 million won or less	282,258	16,365	36	11	55	19	1,591,294	402,287
1.2천만 이하	12 million won or less	32,583	4,836	6	3	9	3	120,751	99,918
3천만 이하	30 million won or less	145,608	51,898	54	79	64	162	452,230	912,714
4천만 이하	40 million won or less	35,600	26,527	34	98	31	111	103,238	460,878
4.6천만 이하	46 million won or less	15,129	14,832	22	88	11	67	46,663	279,877
6천만 이하	60 million won or less	23,384	31,680	45	241	14	97	73,582	601,082
7천만 이하	70 million won or less	10,918	19,997	32	230	10	110	35,267	386,030
8천만 이하	80 million won or less	8,038	17,786	24	220	6	78	27,067	355,870
8.8천만 이하	88 million won or less	4,681	12,485	16	130	4	44	16,886	261,306
1억 이하	100 million won or less	5,361	17,220	25	310	15	288	19,825	365,562
2억 이하	200 million won or less	15,646	84,287	101	2,160	20	497	65,672	2,062,193
3억 이하	300 million won or less	3,003	33,240	44	1,788	7	253	15,803	1,004,955
5억 이하	500 million won or less	1,576	27,278	15	936	4	339	9,508	994,189
10억 이하	1 billion won or less	671	21,537	12	1,434	2	338	5,249	1,017,291
10억 초과	1 billion won over	238	15,401	10	1,996	3	411	2,893	2,070,910

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-4. 소득금액에서 납부세액까지 산출 현황 (16/20)

Calculation of Adjusted Tax Amount from Taxable Income (16/20)

[단위 : 백만원]

In million won

구분 Classification		가산세 Penalty Tax							
		소계 Sub-Total		신고불성실 Failure to File Return		납부불성실 Non Payment or Under Payment		보고불성실 Failure to Report	
		인원	금액	인원	금액	인원	금액	인원	금액
		Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
		(61=62+~+68)	(62)		(63)		(64)		
2007년	2007 Total [A]	353,611	111,147	59,469	30,433	7,082	84	33,171	16,020
종합소득 규모별	by Size of Taxable Income	353,611	111,147	59,469	30,433	7,082	84	33,171	16,020
0 이하	Zero won or less	5,919	1,082	3,074	423	-	-	736	464
1천만 이하	10 million won or less	94,874	5,649	17,159	1,067	4,386	9	5,106	1,451
2천만 이하	20 million won or less	100,048	13,113	13,708	1,907	1,604	8	8,128	2,892
4천만 이하	40 million won or less	70,517	19,031	11,401	3,523	668	9	8,357	4,059
6천만 이하	60 million won or less	28,859	11,158	4,877	2,659	202	7	3,793	2,127
8천만 이하	80 million won or less	15,537	7,371	2,590	1,971	93	9	2,096	1,380
1억 이하	100 million won or less	9,753	5,565	1,689	1,689	43	2	1,251	862
2억 이하	200 million won or less	18,705	15,116	3,191	5,211	55	9	2,503	1,604
3억 이하	300 million won or less	4,750	6,955	814	2,464	15	13	643	518
5억 이하	500 million won or less	2,706	7,171	543	2,565	5	-	371	381
5억 초과	500 million won over	1,943	18,936	423	6,954	11	18	187	282
과세표준 규모별	by Size of Tax Base	353,611	111,147	59,469	30,433	7,082	84	33,171	16,020
0	Zero won	13,475	2,039	7,391	747	-	-	2,052	908
1천만 이하	10 million won or less	157,778	11,987	22,184	1,754	5,482	16	8,992	2,783
1.2천만 이하	12 million won or less	17,889	2,858	2,679	426	307	1	1,717	650
3천만 이하	30 million won or less	77,154	19,531	12,320	3,525	879	11	8,946	4,168
4천만 이하	40 million won or less	19,733	7,183	3,225	1,524	141	2	2,520	1,393
4.6천만 이하	46 million won or less	8,477	3,364	1,451	816	55	4	1,141	663
6천만 이하	60 million won or less	13,991	6,335	2,354	1,620	71	5	1,897	1,106
7천만 이하	70 million won or less	7,169	3,540	1,209	1,017	33	4	919	632
8천만 이하	80 million won or less	5,717	3,167	992	924	18	1	764	535
8.8천만 이하	88 million won or less	3,560	2,216	621	685	19	-	448	338
1억 이하	100 million won or less	4,339	2,811	719	852	11	-	564	380
2억 이하	200 million won or less	15,962	14,192	2,721	4,962	40	21	2,143	1,371
3억 이하	300 million won or less	4,086	6,423	712	2,240	12	2	562	483
5억 이하	500 million won or less	2,447	6,923	497	2,567	3	-	330	332
10억 이하	1 billion won or less	1,245	6,750	269	2,274	9	9	132	155
10억 초과	1 billion won over	589	11,828	125	4,500	2	8	44	123

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-4. 소득금액에서 납부세액까지 산출 현황 (17/20)

Calculation of Adjusted Tax Amount from Taxable Income (17/20)

[단위 : 백만원]

In million won

구분 Classification		가산세 Penalty Tax							
		증빙불비 Failure to Gather Relevant Tax Invoices		영수증미제출 Failure to submit a list of Invoices		무기장가산세 Failure to Maintain Adequate Books and Records		기타 Others	
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		(65)		(66)		(67)		(68)	
2007년	2007 Total [A]	81,280	3,182	1,273	79	189,138	60,120	5,926	1,229
종합소득 규모별	by Size of Taxable Income	81,280	3,182	1,273	79	189,138	60,120	5,926	1,229
0 이하	Zero won or less	2,096	120	46	2	22	1	279	72
1천만 이하	10 million won or less	5,987	161	117	3	66,130	2,557	2,371	401
2천만 이하	20 million won or less	15,066	387	260	7	65,062	7,692	999	220
4천만 이하	40 million won or less	22,353	702	353	15	31,201	10,545	639	178
6천만 이하	60 million won or less	11,896	449	161	11	9,867	5,826	318	79
8천만 이하	80 million won or less	7,041	337	88	8	4,761	3,603	213	63
1억 이하	100 million won or less	4,484	243	56	5	2,979	2,737	164	27
2억 이하	200 million won or less	8,571	519	123	7	5,789	7,677	540	89
3억 이하	300 million won or less	2,048	130	42	2	1,571	3,782	215	46
5억 이하	500 million won or less	1,056	83	19	17	971	4,097	114	28
5억 초과	500 million won over	682	51	8	2	785	11,603	74	26
과세표준 규모별	by Size of Tax Base	81,280	3,182	1,273	79	189,138	60,120	5,926	1,229
0	Zero won	3,495	182	79	5	209	5	839	192
1천만 이하	10 million won or less	14,214	331	246	7	113,487	6,667	2,498	429
1.2천만 이하	12 million won or less	3,417	93	57	1	10,510	1,652	164	35
3천만 이하	30 million won or less	22,828	705	365	14	35,816	10,904	743	204
4천만 이하	40 million won or less	7,615	273	111	8	7,364	3,925	202	58
4.6천만 이하	46 million won or less	3,571	147	40	2	2,835	1,709	109	23
6천만 이하	60 million won or less	6,030	257	84	6	4,540	3,300	162	41
7천만 이하	70 million won or less	3,280	139	41	3	2,182	1,713	111	32
8천만 이하	80 million won or less	2,611	134	31	3	1,727	1,556	94	14
8.8천만 이하	88 million won or less	1,656	125	24	1	1,096	1,058	51	9
1억 이하	100 million won or less	1,961	95	27	2	1,384	1,464	100	18
2억 이하	200 million won or less	7,286	460	102	6	4,992	7,289	496	83
3억 이하	300 million won or less	1,716	115	43	2	1,378	3,541	182	40
5억 이하	500 million won or less	955	77	16	17	867	3,903	111	27
10억 이하	1 billion won or less	446	33	7	2	495	4,255	50	22
10억 초과	1 billion won over	199	16	-	-	256	7,179	14	2

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-4. 소득금액에서 납부세액까지 산출 현황 (18/20)

Calculation of Adjusted Tax Amount from Taxable Income (18/20)

[단위 : 백만원]

In million won

구분 Classification		추가납부세액 Tax to be Paid additionally		총결정세액 Total Determined Tax Amount		기납부세액 Tax Prepaid			
		소계 Sub-Total				소계 Sub-Total		중간예납 Interim Prepayment	
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		(69)	(70=60+61+69)		(71=72+73+74+75)		(72)		
2007년	2007 Total [A]	245	593	2,603,614	11,389,253	1,603,763	7,019,025	787,302	2,354,703
종합소득 규모별	by Size of Taxable Income	245	593	2,603,614	11,389,253	1,603,763	7,019,025	787,302	2,354,703
	0 이하 Zero won or less	6	34	6,219	3,947	21,105	41,164	10,415	13,356
	1천만 이하 10 million won or less	64	13	1,160,592	214,841	451,899	223,386	87,133	38,993
	2천만 이하 20 million won or less	28	7	624,311	423,547	390,291	270,404	221,599	114,765
	4천만 이하 40 million won or less	36	37	389,877	853,919	336,260	478,181	211,221	235,346
	6천만 이하 60 million won or less	16	23	169,587	876,408	159,799	553,760	93,680	198,727
	8천만 이하 80 million won or less	16	24	85,020	783,156	81,357	489,307	50,944	172,253
	1억 이하 100 million won or less	10	22	48,742	674,789	46,967	414,607	31,272	153,453
	2억 이하 200 million won or less	30	78	81,689	2,239,751	79,308	1,298,384	56,138	529,226
	3억 이하 300 million won or less	17	161	18,435	1,094,330	18,050	617,245	13,076	255,897
	5억 이하 500 million won or less	14	86	10,522	1,051,284	10,259	601,006	6,798	210,261
	5억 초과 500 million won over	8	108	8,620	3,173,281	8,468	2,031,581	5,026	432,426
과세표준 규모별	by Size of Tax Base	245	593	2,603,614	11,389,253	1,603,763	7,019,025	787,302	2,354,703
	0 Zero won	9	42	16,036	4,532	56,178	67,515	22,209	27,601
	1천만 이하 10 million won or less	82	16	1,592,914	414,290	674,345	354,041	204,297	89,020
	1.2천만 이하 12 million won or less	3	1	120,752	102,777	91,098	69,913	52,130	28,748
	3천만 이하 30 million won or less	34	27	452,244	932,272	382,854	537,131	241,501	234,519
	4천만 이하 40 million won or less	12	16	103,239	468,077	94,937	284,582	62,333	113,285
	4.6천만 이하 46 million won or less	9	17	46,664	283,258	43,750	180,875	27,233	62,591
	6천만 이하 60 million won or less	12	17	73,584	607,434	69,556	378,165	44,695	132,332
	7천만 이하 70 million won or less	7	9	35,268	389,579	33,521	239,041	22,321	86,638
	8천만 이하 80 million won or less	3	4	27,069	359,041	25,972	221,163	17,654	82,492
	8.8천만 이하 88 million won or less	7	9	16,887	263,531	16,195	160,619	11,159	60,656
	1억 이하 100 million won or less	3	9	19,826	368,382	18,978	216,700	13,337	86,242
	2억 이하 200 million won or less	30	98	65,676	2,076,483	63,678	1,181,159	46,357	497,725
	3억 이하 300 million won or less	12	135	15,804	1,011,513	15,451	569,282	11,211	234,294
	5억 이하 500 million won or less	14	86	9,509	1,001,198	9,254	570,357	6,124	198,010
	10억 이하 1 billion won or less	6	64	5,249	1,024,105	5,148	616,043	3,172	176,339
	10억 초과 1 billion won over	2	43	2,893	2,082,781	2,848	1,372,439	1,569	244,211

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-4. 소득금액에서 납부세액까지 산출 현황 (19/20)

Calculation of Adjusted Tax Amount from Taxable Income (19/20)

[단위 : 백만원]

In million won

구분 Classification		기납부세액 Prepaid Tax						환급세액 Tax Refundable	
		토지매매차익신고납부 Pre>Returns and Estimated Payment of a Real Estate Dealer		수시부과 Tax occasionally assessed		원천징수 Tax withheld or collected			
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		(73)		(74)		(75)		(76)	
2007년	2007 Total [A]	703	36,251	641	4,064	970,208	4,624,007	646,091	424,600
종합소득 규모별	by Size of Taxable Income	703	36,251	641	4,064	970,208	4,624,007	646,091	424,600
0 이하	Zero won or less	44	220	6	20	11,459	27,568	20,804	38,598
1천만 이하	10 million won or less	121	248	203	86	367,440	184,059	372,962	139,364
2천만 이하	20 million won or less	107	369	117	110	178,590	155,160	137,605	81,944
4천만 이하	40 million won or less	124	775	131	251	152,319	241,809	70,678	62,222
6천만 이하	60 million won or less	70	868	81	234	92,783	353,931	25,665	27,272
8천만 이하	80 million won or less	36	481	29	169	50,732	316,404	9,464	15,675
1억 이하	100 million won or less	20	324	25	189	30,524	260,641	3,703	10,031
2억 이하	200 million won or less	55	1,933	31	433	55,980	766,792	4,086	22,000
3억 이하	300 million won or less	44	3,220	7	427	14,128	357,701	532	7,954
5억 이하	500 million won or less	23	2,604	7	594	8,579	387,547	316	5,907
5억 초과	500 million won over	59	25,209	4	1,551	7,674	1,572,395	276	13,633
과세표준 규모별	by Size of Tax Base	703	36,251	641	4,064	970,208	4,624,007	646,091	424,600
0	Zero won	72	284	26	33	34,561	39,597	54,800	65,279
1천만 이하	10 million won or less	144	334	216	111	477,823	264,576	449,767	177,898
1.2천만 이하	12 million won or less	26	90	16	15	42,216	41,060	28,909	18,504
3천만 이하	30 million won or less	137	713	184	282	173,480	301,617	75,552	63,784
4천만 이하	40 million won or less	41	371	53	130	47,355	170,796	13,984	16,419
4.6천만 이하	46 million won or less	26	304	23	75	24,224	117,905	5,552	7,089
6천만 이하	60 million won or less	34	490	32	146	40,199	245,197	6,925	11,858
7천만 이하	70 million won or less	21	342	13	65	19,962	151,996	2,893	6,417
8천만 이하	80 million won or less	14	148	15	105	16,056	138,418	1,929	5,327
8.8천만 이하	88 million won or less	6	138	9	70	10,325	99,755	1,026	3,559
1억 이하	100 million won or less	7	137	6	55	12,316	130,266	1,059	4,250
2억 이하	200 million won or less	55	2,423	30	377	44,647	680,634	2,754	18,691
3억 이하	300 million won or less	39	2,693	7	431	12,073	331,864	411	6,760
5억 이하	500 million won or less	22	2,576	7	601	7,729	369,170	278	5,700
10억 이하	1 billion won or less	32	5,589	1	-	4,529	434,115	165	5,874
10억 초과	1 billion won over	27	19,619	3	1,568	2,713	1,107,041	87	7,191

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-1-4. 소득금액에서 납부세액까지 산출 현황 (20/20)

Calculation of Adjusted Tax Amount from Taxable Income (20/20)

[단위 : 백만원]

In million won

구분 Classification		납부할세액 Adjusted Tax Amount		분납할세액 Tax Amount to be paid in Installment		무납·과소납부세액 Tax Amount not Paid or Under Paid		자진납부한세액 Tax Amount Voluntarily Paid	
		인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount	인원 Number of Returns	금액 Amount
		(77=70-71+76)		(78)		(79)		(80=77-78-79)	
2007년	2007 Total [A]	2,001,972	4,794,828	50,600	1,096,859	321,757	437,138	1,680,215	3,260,831
종합소득 규모별	by Size of Taxable Income	2,001,972	4,794,828	50,600	1,096,859	321,757	437,138	1,680,215	3,260,831
0 이하	Zero won or less	3,700	1,381	4	47	979	684	2,721	650
1천만 이하	10 million won or less	823,567	130,819	2	87	139,203	19,775	684,364	110,957
2천만 이하	20 million won or less	487,240	235,087	1	21	79,854	40,364	407,386	194,702
4천만 이하	40 million won or less	316,007	437,960	5	41	53,488	82,189	262,519	355,730
6천만 이하	60 million won or less	139,868	349,920	13	153	22,803	60,037	117,065	289,730
8천만 이하	80 million won or less	73,849	309,524	569	1,532	10,662	47,561	63,187	260,431
1억 이하	100 million won or less	44,422	270,213	2,501	11,656	5,323	35,212	39,099	223,345
2억 이하	200 million won or less	76,947	963,367	23,994	225,178	6,895	68,923	70,052	669,266
3억 이하	300 million won or less	17,856	485,039	10,749	181,216	1,307	23,112	16,549	280,711
5억 이하	500 million won or less	10,187	456,185	6,756	181,264	695	22,003	9,492	252,918
5억 초과	500 million won over	8,329	1,155,333	6,006	495,664	548	37,278	7,781	622,391
과세표준 규모별	by Size of Tax Base	2,001,972	4,794,828	50,600	1,096,859	321,757	437,138	1,680,215	3,260,831
0	Zero won	10,940	2,296	6	141	2,552	876	8,388	1,279
1천만 이하	10 million won or less	1,148,311	238,147	1	21	188,199	31,690	960,112	206,436
1.2천만 이하	12 million won or less	91,353	51,368	-	-	15,493	8,805	75,860	42,563
3천만 이하	30 million won or less	373,080	458,925	5	41	64,233	88,197	308,847	370,687
4천만 이하	40 million won or less	87,866	199,914	1	12	14,154	35,618	73,712	164,284
4.6천만 이하	46 million won or less	39,993	109,472	4	62	6,865	18,610	33,128	90,800
6천만 이하	60 million won or less	65,025	241,127	30	124	10,378	39,424	54,647	201,579
7천만 이하	70 million won or less	31,643	156,955	348	816	4,795	23,749	26,848	132,390
8천만 이하	80 million won or less	24,584	143,205	888	2,912	3,464	19,974	21,120	120,319
8.8천만 이하	88 million won or less	15,637	106,471	1,114	4,963	1,891	13,538	13,746	87,970
1억 이하	100 million won or less	18,597	155,932	2,603	14,811	2,081	16,782	16,516	124,339
2억 이하	200 million won or less	62,493	914,015	24,190	243,252	5,371	60,717	57,122	610,046
3억 이하	300 million won or less	15,353	448,991	9,474	169,539	1,119	21,305	14,234	258,147
5억 이하	500 million won or less	9,220	436,541	6,226	174,486	637	21,334	8,583	240,721
10억 이하	1 billion won or less	5,076	413,936	3,611	172,707	350	18,454	4,726	222,775
10억 초과	1 billion won over	2,801	717,533	2,099	312,972	175	18,065	2,626	386,496

생산부서 : 소득세과(김상윤 397-1736)

[2007년 3-1-6, 3-2-2, 3-2-5, 3-2-6, 3-2-7]

3-1-5. 금융소득 종합과세 신고자의 종합소득금액 신고 현황

Filing of Financial Income

[단위 : 백만원]

In million won

구분 Classification	신고인원 Number of Returns[A]	소득금액계 Total Income	금융소득금액 Financial Income	금융소득외 소득금액 Other Taxable Income
	(1)	(2=3+4)	(3)	(4)
2003년 2003 Total	47,071	**	4,197,118	**
2004년 2004 Total	23,986	**	4,947,577	**
2005년 2005 Total	24,561	**	5,393,827	**
2006년 2006 Total	35,924	11,314,646	6,860,072	4,454,574
2007년 2007 Total	61,475	16,272,342	9,738,833	6,533,509
주소지별 by Taxpayer's Residence	61,475	16,272,342	9,738,833	6,533,509
서울 Seoul	31,981	10,240,214	5,975,721	4,264,493
인천 Incheon	1,744	326,690	221,262	105,428
경기 Gyeonggi	12,556	2,622,222	1,586,793	1,035,429
강원 Gangwon	560	89,571	61,860	27,711
대전 Daejeon	1,167	184,678	117,590	67,088
충북 Chungbuk	563	104,936	73,415	31,521
충남 Chungnam	828	140,620	91,155	49,465
광주 Gwangju	993	223,948	138,229	85,719
전북 Jeonbuk	594	94,442	67,668	26,774
전남 Jeonnam	448	76,180	40,733	35,447
대구 Daegu	2,510	478,961	298,245	180,716
경북 Gyeongbuk	841	155,094	94,326	60,768
부산 Busan	4,326	1,015,604	651,727	363,877
울산 Ulsan	763	156,805	89,118	67,687
경남 Gyeongnam	1,344	316,060	197,736	118,324
제주 Jeju	257	46,317	33,255	13,062
금융소득 규모별 by Size of Financial Income	61,475	16,272,342	9,738,833	6,533,509
4천만 이하 40 million won or less [B]	645	95,635	4,135	91,500
4.6천만 이하 4.6 million won or less	9,846	898,326	422,142	476,184
6천만 이하 60 million won or less	14,656	1,627,297	766,877	860,420
8천만 이하 80 million won or less	11,284	1,559,193	777,288	781,905
8.8천만 이하 8.8 million won or less	2,979	509,418	249,471	259,947
1억 이하 100 million won or less	3,299	583,026	309,632	273,394
2억 이하 200 million won or less	10,696	2,722,186	1,455,583	1,266,603
3억 이하 300 million won or less	3,227	1,375,447	779,699	595,748
5억 이하 500 million won or less	2,182	1,368,024	828,765	539,259
5억 초과 500 million won over	2,661	5,533,790	4,145,241	1,388,549

생산부서 : 소득세과(김상윤 397-1732)

[2007년 3-4-3]

[A] 2007년 귀속 종합소득세 확정 신고자 중 금융소득 종합과세 신고를 한 자를 기준으로 함

[B] 금융소득 4천만원 이하로서 국내에서 원천징수되지 않으나 종합과세되는 소득임

[A] Based on taxpayers filed financial income among those who filed Global Income Tax returns for the taxable year of 2007

[B] Financial income under 40 million won subject to global income tax and not subject to withholding tax

3-1-6. 종합소득세에 따른 농어촌특별세 신고 현황

Tax Return of Special Tax for Rural Development

[단위 : 백만원]

In million won

구분 Classification	신고인원 Number of Returns (1)	과세표준 Tax Base (2)	산출세액 Calculated Tax Amount (3)	가산세 Penalty Tax (4)	기납부세액 Prepaid Tax Amount (5)	환급세액 Tax Refund (6)	납부할세액 Tax Amount to be Paid (7=3+4-5+6)
2006년 2006 Total	59,223	116,720	23,297	-	2,853	2,662	23,106
2007년 2007 Total [A]	59,397	109,703	21,916	5	1,984	1,873	21,810
신고유형별 by Type of Return	59,397	109,703	21,916	5	1,984	1,873	21,810
자기조정자 Self-Adjustment	1,919	739	147	-	13	8	142
외부조정자 Adjustment by CPA or CPTA	48,343	105,619	21,109	4	80	50	21,083
간편장부자 Simplified Adjustment	5,531	964	187	-	95	93	185
기준경비율 Standard Expense Rate	827	427	85	1	21	20	85
단순경비율 Simplified Expense Rate	1,716	378	75	-	1,584	1,561	52
비사업자 Taxpayers With No Business Income	1,061	1,576	313	-	191	141	263
주소지별 by Taxpayer's Residence	59,397	109,703	21,916	5	1,984	1,873	21,810
서울 Seoul	15,966	24,386	4,872	-	367	293	4,798
인천 Incheon	3,137	4,235	846	2	8	8	848
경기 Gyeonggi	14,671	23,543	4,705	-	1,483	1,463	4,685
강원 Gangwon	1,715	1,655	331	-	6	6	331
대전 Daejeon	1,320	2,629	525	-	8	8	525
충북 Chungbuk	1,168	1,907	380	-	4	4	380
충남 Chungnam	1,501	2,846	569	-	11	11	569
광주 Gwangju	1,533	3,342	667	-	3	2	666
전북 Jeonbuk	910	2,134	424	2	4	4	426
전남 Jeonnam	850	1,607	321	-	3	6	324
대구 Daegu	2,850	9,577	1,913	-	28	11	1,896
경북 Gyeongbuk	1,737	4,542	907	-	11	9	905
부산 Busan	5,226	12,711	2,541	1	11	11	2,542
울산 Ulsan	1,508	2,747	549	-	20	20	549
경남 Gyeongnam	4,298	10,909	2,181	-	15	15	2,181
제주 Jeju	1,007	933	185	-	2	2	185

생산부서 : 소득세과(김상윤 397-1736)

[2007년 3-2-8]

[A] 2007년 귀속 종합소득세 신고자로서 농어촌특별세를 신고한자를 기준으로 작성

[A] Based on taxpayers who filed special tax for rural development returns as well as global income tax returns for 2007 taxable year

3-2-1. 주요항목 신고 현황 (1/2)

Selected Items of Global Income Tax Return (1/2)

[단위 : 백만원]

In million won

구분 Classification	신고인원 Number of Returns [A] (1)	종합 소득금액 Taxable Income (2)	소득공제 Income Deduction				과세표준 Tax Base (7=2-3)	산출세액 Calculated Tax Amount (8)
			소계 Total (3)	기본공제 Basic Deduction (4)	추가공제 Calculated Tax Amount (5)	특별공제 등 기타 Others (6)		
2003년 2003 Total	2,114,527	45,223,855	10,294,642	**	**	**	34,929,213	7,254,310
2004년 2004 Total	2,235,905	49,179,843	11,708,186	**	**	**	37,471,657	7,926,345
2005년 2005 Total	2,279,497	54,103,314	12,364,567	5,722,591	1,626,942	5,015,034	41,738,747	8,634,924
2006년 2006 Total	2,736,478	65,001,149	14,822,119	6,551,559	1,950,551	6,320,009	50,179,030	10,463,106
2007년 2007 Total	3,074,419	77,124,123	17,186,065	7,088,716	2,252,119	7,845,230	59,938,058	12,685,427
결정세액 규모별 by Size of Determined Tax Amount	3,074,419	77,124,123	17,186,065	7,088,716	2,252,119	7,845,230	59,938,058	12,685,427
0 Zero	485,738	1,482,077	1,418,294	1,209,768	384,980	-176,454	63,783	13,191
1천만 이하 10 million won or less	2,395,455	38,759,920	13,215,171	5,343,005	1,672,176	6,199,990	25,544,749	3,181,697
2천만 이하 20 million won or less	93,836	8,354,610	1,064,174	260,106	95,255	708,813	7,290,436	1,429,612
4천만 이하 40 million won or less	53,137	7,333,980	674,469	151,896	55,211	467,362	6,659,511	1,633,053
6천만 이하 60 million won or less	19,179	3,921,324	262,618	54,240	19,237	189,141	3,658,706	1,014,678
8천만 이하 80 million won or less	8,998	2,450,508	135,419	24,909	8,928	101,582	2,315,089	676,567
1억 이하 100 million won or less	4,843	1,644,778	76,482	12,877	4,698	58,907	1,568,296	473,828
2억 이하 200 million won or less	8,280	4,135,723	149,142	20,839	7,673	120,630	3,986,581	1,257,739
3억 이하 300 million won or less	2,218	1,901,510	51,395	5,111	1,883	44,401	1,850,115	608,435
5억 이하 500 million won or less	1,474	1,962,482	43,178	3,305	1,092	38,781	1,919,304	643,337
5억 초과 500 million won over	1,261	5,177,211	95,723	2,660	986	92,077	5,081,488	1,753,290
10분위 분포별 by Ten Bracket [C]	3,074,419	77,124,123	17,186,065	7,088,716	2,252,119	7,845,230	59,938,058	12,685,427
상위 10%내 Within high position 10%	307,441	44,087,065	4,108,739	901,596	344,490	2,862,653	39,978,326	10,423,128
상위 20%내 Within high position 20%	307,442	11,595,513	3,009,359	900,537	337,243	1,771,579	8,586,154	1,192,041
상위 30%내 Within high position 30%	307,442	6,654,706	2,203,526	856,786	302,506	1,044,234	4,451,180	492,833
상위 40%내 Within high position 40%	307,442	4,485,027	1,788,215	810,584	280,366	697,265	2,696,812	235,776
상위 50%내 Within high position 50%	307,442	3,282,225	1,574,484	779,558	257,637	537,289	1,707,741	137,017
상위 60%내 Within high position 60%	307,442	2,489,493	1,390,338	733,273	226,317	430,748	1,099,155	88,046
상위 70%내 Within high position 70%	307,442	1,893,550	1,183,814	661,592	182,913	339,309	709,736	56,911
상위 80%내 Within high position 80%	307,442	1,405,977	952,448	556,321	134,472	261,655	453,529	36,395
상위 90%내 Within high position 90%	307,442	949,813	719,645	436,784	91,467	191,394	230,168	18,458
상위 100%내 Within high position 100%	307,442	280,754	255,497	451,685	94,708	-290,896	25,257	4,822

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

[A] 신고인원에는 단순경비율에 의한 신고자로서 과세미달자와 비사업자로서 과세미달자는 제외함

[B] 10분위는 종합소득금액을 기준으로 분류함

[C] 각 10분위 구간 금액의 총계에 대한 비율임

[A] Taxpayers under tax threshold among those who determine their income using Simplified Expense Rate and among those who file global income tax return with no business or real estate rental income excluded

[B] Based on global income amount

[C] Percentage of each bracket against total amount

3-2-1. 주요항목 신고 현황 (2/2)

Selected Items of Global Income Tax Return (2/2)

[단위 : 백만원]

		세액공제 및 감면				결정세액 Determined Tax Amount (13=8-9)	가산세 등 Penalty Tax (14)	부담세액 Determined Tax Amount (15=13+14)
		소계 Tax Exemption and Credit (9)	소득세법상 세액공제 Credits under the ITL (10)	조특세법상 세액공제 Credits under the STTCL (11)	감면세액 Tax Exemption (12)			
구분 Classification								
2003년	2003 Total	965,647	**	**	**	6,288,663	**	**
2004년	2004 Total	982,510	**	**	**	6,943,835	**	**
2005년	2005 Total	1,197,733	725,192	129,036	343,505	7,437,191	72,390	7,509,581
2006년	2006 Total	1,230,753	715,351	121,709	393,693	9,232,353	86,620	9,318,973
2007년	2007 Total	1,407,914	833,930	146,932	427,052	11,277,513	111,740	11,389,253
결정세액 규모별	by Size of Determined Tax Amount	1,407,914	833,930	146,932	427,052	11,277,513	111,740	11,389,253
0	Zero	13,191	7,016	4,040	2,135	-	2,104	2,104
1천만 이하	10 million won or less	396,122	174,495	54,670	166,957	2,785,575	51,574	2,837,149
2천만 이하	20 million won or less	130,140	41,857	20,349	67,934	1,299,472	11,127	1,310,599
4천만 이하	40 million won or less	139,100	48,095	21,897	69,108	1,493,953	10,627	1,504,580
6천만 이하	60 million won or less	83,185	35,567	12,914	34,704	931,493	5,932	937,425
8천만 이하	80 million won or less	56,541	30,639	7,434	18,468	620,026	4,033	624,059
1억 이하	100 million won or less	42,910	24,437	5,467	13,006	430,918	2,714	433,632
2억 이하	200 million won or less	123,329	86,500	9,578	27,251	1,134,410	8,101	1,142,511
3억 이하	300 million won or less	73,293	58,321	3,749	11,223	535,142	3,264	538,406
5억 이하	500 million won or less	81,627	69,959	3,082	8,586	561,710	3,605	565,315
5억 초과	500 million won over	268,476	257,044	3,752	7,680	1,484,814	8,659	1,493,473
10분위 분포별	by Ten Bracket [C]	1,407,914	833,930	146,932	427,052	11,277,513	111,740	11,389,253
상위 10%내	Within high position 10%	1,126,455	689,502	118,977	317,976	9,296,673	65,323	9,361,996
상위 20%내	Within high position 20%	145,188	65,602	14,153	65,433	1,046,853	18,274	1,065,127
상위 30%내	Within high position 30%	67,940	37,675	4,568	25,697	424,893	11,686	436,579
상위 40%내	Within high position 40%	29,951	17,883	2,269	9,799	205,825	6,738	212,563
상위 50%내	Within high position 50%	16,240	9,849	1,777	4,614	120,777	3,839	124,616
상위 60%내	Within high position 60%	9,734	6,076	1,505	2,153	78,312	2,072	80,384
상위 70%내	Within high position 70%	5,821	3,592	1,305	924	51,090	1,183	52,273
상위 80%내	Within high position 80%	3,751	2,244	1,143	364	32,644	754	33,398
상위 90%내	Within high position 90%	2,367	1,322	955	90	16,091	463	16,554
상위 100%내	Within high position 100%	467	185	280	2	4,355	1,408	5,763

생산부서 : 소득세과(김상윤 397-1736)

[2007년 3-2-2, 3-2-4]

3-2-2. 성별·종합소득규모별 주요항목 신고 현황

Selected Items of Global Income Tax Return, by Gender and by Size of Global Income

[단위 : 백만원]

In million won

구분 Classification	신고인원 Number of Returns [B] (1)	종합 소득금액 Taxable Income (2)	소득공제 Income Deduction (3)	과세표준 Tax Base (4=2-3)	산출세액 Calculated Tax Amount (5)	세액감면 및 공제 Tax Exemption and Credit (6)	결정세액 Determined Tax Amount (7=5-6)
2003년 2003 Total	2,114,527	45,223,855	10,294,642	34,929,213	7,254,310	965,647	6,288,663
2004년 2004 Total	2,235,905	49,179,843	11,708,186	37,471,657	7,926,345	982,510	6,943,835
2005년 2005 Total	2,279,497	54,103,314	12,364,567	41,738,747	8,634,924	1,197,733	7,437,191
2006년 2006 Total	2,724,302	64,431,018	14,780,670	49,650,348	10,350,833	1,222,018	9,128,815
2007년 2007 Total	3,058,421	76,332,845	17,132,657	59,200,188	12,527,625	1,393,784	11,133,841
남성 Male Total	1,861,457	58,437,719	12,337,989	46,099,730	10,303,205	1,170,957	9,132,248
1천만 이하 10 million won or less	841,439	4,244,962	2,830,970	1,413,992	115,687	15,076	100,611
2천만 이하 20 million won or less	409,743	5,801,685	2,523,008	3,278,677	289,450	42,193	247,257
4천만 이하 40 million won or less	280,461	7,911,327	2,480,509	5,430,818	677,556	99,784	577,772
6천만 이하 60 million won or less	126,614	6,197,215	1,504,077	4,693,138	705,404	81,832	623,572
8천만 이하 80 million won or less	66,188	4,567,379	873,108	3,694,271	653,313	62,061	591,252
1억 이하 100 million won or less	38,557	3,438,316	524,412	2,913,904	574,347	49,700	524,647
2억 이하 200 million won or less	66,536	9,067,296	947,463	8,119,833	1,976,034	160,405	1,815,629
3억 이하 300 million won or less	15,537	3,745,204	243,453	3,501,751	1,004,050	86,866	917,184
5억 이하 500 million won or less	8,919	3,365,442	160,129	3,205,313	985,160	94,498	890,662
5억 초과 500 million won over	7,463	10,098,893	250,860	9,848,033	3,322,204	478,542	2,843,662
여성 Female Total	1,196,964	17,895,126	4,794,668	13,100,458	2,224,420	222,837	2,001,583
1천만 이하 10 million won or less	776,494	3,591,217	2,091,868	1,499,349	120,603	10,797	109,806
2천만 이하 20 million won or less	222,605	3,097,761	1,112,226	1,985,535	178,355	17,744	160,611
4천만 이하 40 million won or less	108,330	2,992,793	769,958	2,222,835	281,910	29,899	252,011
6천만 이하 60 million won or less	42,182	2,048,140	362,147	1,685,993	255,272	19,850	235,422
8천만 이하 80 million won or less	18,282	1,260,332	156,873	1,103,459	190,580	12,916	177,664
1억 이하 100 million won or less	9,775	870,937	89,735	781,202	147,687	10,390	137,297
2억 이하 200 million won or less	14,276	1,915,413	142,810	1,772,603	413,338	35,198	378,140
3억 이하 300 million won or less	2,700	646,126	30,040	616,086	173,476	17,138	156,338
5억 이하 500 million won or less	1,369	512,235	16,147	496,088	151,387	18,045	133,342
5억 초과 500 million won over	951	960,172	22,864	937,308	311,812	50,860	260,952

생산부서 : 소득세과(김상윤 397-1736)

[2008년 신규]

[A] 신고인원에는 단순경비율에 의한 신고자로서 과세미달자와 비사업자로서 과세미달자는 제외함

[B] 법인격 없는 단체 및 외국인 신고자는 제외함

[A] Taxpayers under tax threshold among those who determine their income using Simplified Expense Rate and among those who file global income tax return with no business or real estate rental income excluded

[B] Excluding not-incorporated group and foreign reporter

3-2-3. 소득종류별 신고 현황 (1/2)

Filing of Taxable Income, by Type of Income (1/2)

[단위 : 백만원]

In million won

구분 Classification		합계		이자소득		배당소득		사업·부동산임대소득	
		Total		Interest Income		Dividend Income		Business Income, Real Estate Rental Income	
		인원	금액	인원	금액	인원	금액	인원	금액
		Taxpayers[A]	Amount	Taxpayers	Amount	Taxpayers	Amount	Taxpayers	Amount
		(1)		(2)		(3)		(4)	
2006년	2006 Total	2,736,478	65,001,149	31,576	2,167,051	23,918	4,673,717	2,456,112	44,488,151
2007년	2007 Total	3,074,419	77,124,123	56,732	3,430,419	45,823	6,276,185	2,738,691	49,572,443
주소지별	by Taxpayer's Residence	3,074,419	77,124,123	56,732	3,430,419	45,823	6,276,185	2,738,691	49,572,443
서울	Seoul	849,228	29,880,134	29,938	1,984,689	24,932	3,976,197	729,414	15,498,233
인천	Incheon	182,973	3,483,374	1,540	85,956	1,182	134,148	166,616	2,652,044
경기	Gyeonggi	739,028	16,867,277	11,407	623,640	9,100	958,653	651,672	11,409,809
강원	Gangwon	75,778	1,332,599	485	23,639	371	38,132	70,508	1,039,464
대전	Daejeon	85,822	1,764,934	1,071	53,339	801	64,031	76,549	1,219,685
충북	Chungbuk	74,960	1,378,115	503	29,847	402	43,453	68,424	1,046,153
충남	Chungnam	95,038	1,791,665	738	41,886	459	48,976	86,478	1,362,687
광주	Gwangju	84,074	1,682,025	922	37,961	739	95,879	76,703	1,207,264
전북	Jeonbuk	80,463	1,439,467	534	32,645	398	34,987	73,707	1,135,474
전남	Jeonnam	66,680	1,130,355	405	19,970	259	20,537	61,774	893,353
대구	Daegu	146,224	3,458,685	2,363	123,900	1,747	173,644	135,161	2,619,963
경북	Gyeongbuk	118,421	2,183,007	749	36,277	565	57,894	109,135	1,693,928
부산	Busan	232,086	5,474,035	3,965	240,247	3,147	407,396	209,985	3,888,216
울산	Ulsan	61,666	1,402,291	696	28,120	594	60,514	55,548	954,258
경남	Gyeongnam	153,010	3,273,204	1,183	56,192	947	140,612	140,295	2,496,825
제주	Jeju	28,968	582,956	233	12,111	180	21,132	26,722	455,087
종합소득 규모별	by Size of Taxable Income	3,074,419	77,124,123	56,732	3,430,419	45,823	6,276,185	2,738,691	49,572,443
0 이하	No Taxable Income or less	77,856	-	31	-	16	-	207	-
1천만 이하	10 million won or less	1,547,772	7,869,497	39	112	22	63	1,444,669	7,368,129
2천만 이하	20 million won or less	635,061	8,937,687	30	220	56	208	599,586	7,771,867
4천만 이하	40 million won or less	390,658	10,957,279	104	2,020	144	1,411	347,096	8,147,472
6천만 이하	60 million won or less	169,751	8,292,356	11,489	345,045	7,657	216,044	139,803	4,957,344
8천만 이하	80 million won or less	85,095	5,871,198	8,233	306,052	5,885	213,383	70,466	3,492,013
1억 이하	100 million won or less	48,793	4,350,508	6,145	256,765	4,699	198,197	40,547	2,678,317
2억 이하	200 million won or less	81,806	11,120,185	15,540	760,152	13,188	765,097	67,730	7,064,816
3억 이하	300 million won or less	18,464	4,446,340	5,476	359,684	5,011	486,337	14,973	2,729,356
5억 이하	500 million won or less	10,537	3,973,604	4,301	353,278	4,053	632,047	7,847	2,070,881
5억 초과	500 million won over	8,626	11,305,469	5,344	1,047,091	5,092	3,763,398	5,767	3,292,248

작성자 : 소득 김상윤(397-1736)

[다음 페이지 계속]

[A] 신고인원에는 단순경비율에 의한 추계신고자로서 과세미달자와 비사업자로서 과세미달자는 제외함

3-2-3. 소득종류별 신고 현황 (2/2)

Filing of Taxable Income, by Type of Income (2/2)

[단위 : 백만원]

In million won

구분 Classification		근로소득		일시재산소득		연금소득		기타소득	
		Wage & Salary Income		Temporary Property Income		Pension Income		Other Income	
		인원	금액	인원	금액	인원	금액	인원	금액
		Taxpayers	Amount	Taxpayers	Amount	Taxpayers	Amount	Taxpayers	Amount
		(5)		(6)		(7)		(8)	
2006년	2006 Total	402,646	13,145,942	638	22,568	330	1,304	59,194	502,416
2007년	2007 Total	509,767	17,176,627	**	**	864	4,611	85,668	663,838
주소지별	by Taxpayer's Residence	509,767	17,176,627	**	**	864	4,611	85,668	663,838
서울	Seoul	170,166	8,082,213	**	**	293	1,141	33,501	337,661
인천	Incheon	26,776	590,090	**	**	37	131	3,731	21,005
경기	Gyeonggi	121,816	3,719,157	**	**	197	1,643	19,441	154,375
강원	Gangwon	10,771	222,280	**	**	25	127	1,644	8,957
대전	Daejeon	14,985	411,742	**	**	26	99	3,166	16,038
충북	Chungbuk	12,084	252,019	**	**	26	120	1,684	6,523
충남	Chungnam	13,877	324,035	**	**	28	211	1,909	13,870
광주	Gwangju	13,989	330,296	**	**	18	76	2,297	10,549
전북	Jeonbuk	11,892	228,300	**	**	17	135	1,946	7,926
전남	Jeonnam	9,188	190,674	**	**	12	43	1,158	5,778
대구	Daegu	19,977	525,051	**	**	33	129	3,614	15,998
경북	Gyeongbuk	16,893	381,327	**	**	20	125	2,242	13,456
부산	Busan	31,626	908,936	**	**	48	168	5,210	29,072
울산	Ulsan	10,132	353,398	**	**	17	90	906	5,911
경남	Gyeongnam	21,432	566,693	**	**	60	321	2,687	12,561
제주	Jeju	4,163	90,416	**	**	7	52	532	4,158
종합소득 규모별	by Size of Taxable Income	509,767	17,176,627	**	**	864	4,611	85,668	663,838
0 이하	No Taxable Income or less	335	-	**	**	3	-	60	-
1천만 이하	10 million won or less	104,999	407,671	**	**	306	902	32,958	92,620
2천만 이하	20 million won or less	111,293	1,106,611	**	**	132	604	13,769	58,177
4천만 이하	40 million won or less	122,312	2,740,736	**	**	148	887	12,723	64,753
6천만 이하	60 million won or less	68,779	2,728,880	**	**	114	656	7,827	44,387
8천만 이하	80 million won or less	34,517	1,818,793	**	**	59	352	5,878	40,605
1억 이하	100 million won or less	18,807	1,185,698	**	**	28	101	3,819	31,430
2억 이하	200 million won or less	30,398	2,462,507	**	**	52	276	6,033	67,337
3억 이하	300 million won or less	7,288	841,486	**	**	6	24	1,252	29,453
5억 이하	500 million won or less	5,212	871,958	**	**	6	16	733	45,424
5억 초과	500 million won over	5,827	3,012,287	**	**	10	793	616	189,652

생산부서 : 소득세과(김상운 397-1736)

[2007년 3-4-1, 3-4-2]

[A] Taxpayers under tax threshold among those who determine their income using Simplified Expense Rate and among those who file global income tax return with no business or real estate rental income are excluded

3-2-4. 업태별·주소지별 사업·부동산임대소득 신고 현황(1/8)

Returns of Business Income and Real Estate Rental Income by Industry and by Taxpayer's Residence (1/8)

[단위 : 백만원]

In million won

구분 Classification		합계			과세소득			결손소득		
		Total			Taxable Income[B]			Deficit [C]		
		건수	총수입금액	소득금액	건수	총수입금액	소득금액	건수	총수입금액	소득금액
		Number of Returns [A]	Total Revenue	Income[D]	Number of Returns	Total Revenue	Business Income	Number of Returns	Total Revenue	Income
		(1)			(2)			(3)		
2006년	2006 Total	**	501,029,725	42,674,971	**	**	**	**	**	**
2007년	2007 Total	3,446,700	539,608,654	47,516,905	3,286,131	520,674,615	50,788,371	160,569	18,934,039	3,271,466
전체	Total	3,446,700	539,608,654	47,516,905	3,286,131	520,674,615	50,788,371	160,569	18,934,039	3,271,466
서울	Seoul	961,975	134,132,381	14,765,218	901,036	127,668,134	16,002,138	60,939	6,464,247	1,236,920
인천	Incheon	202,749	34,508,021	2,547,193	194,547	33,479,066	2,720,032	8,202	1,028,955	172,839
경기	Gyeonggi	822,918	129,300,899	10,806,055	776,080	123,989,745	11,729,533	46,838	5,311,154	923,478
강원	Gangwon	85,694	11,223,460	1,019,469	83,693	10,975,511	1,060,981	2,001	247,949	41,512
대전	Daejeon	94,655	13,244,618	1,176,329	90,816	12,851,640	1,240,650	3,839	392,978	64,321
충북	Chungbuk	83,373	11,856,643	1,004,968	80,900	11,573,705	1,061,787	2,473	282,938	56,819
충남	Chungnam	106,164	16,880,788	1,304,081	102,796	16,406,476	1,383,875	3,368	474,312	79,794
광주	Gwangju	95,138	13,631,331	1,173,506	91,246	13,296,658	1,225,382	3,892	334,673	51,876
전북	Jeonbuk	90,248	13,482,833	1,102,872	87,536	13,074,849	1,148,881	2,712	407,984	46,009
전남	Jeonnam	74,887	11,240,979	871,438	72,871	10,997,298	903,365	2,016	243,681	31,927
대구	Daegu	166,200	32,608,072	2,549,332	161,524	31,930,766	2,661,211	4,676	677,306	111,879
경북	Gyeongbuk	131,964	21,583,587	1,660,669	129,506	21,156,894	1,709,163	2,458	426,693	48,494
부산	Busan	260,154	47,940,695	3,746,771	250,372	46,496,977	3,981,098	9,782	1,443,718	234,327
울산	Ulsan	66,536	11,155,035	932,459	64,975	10,882,704	966,578	1,561	272,331	34,119
경남	Gyeongnam	170,615	31,727,581	2,418,056	165,843	30,950,022	2,530,429	4,772	777,559	112,373
제주	Jeju	33,430	5,091,731	438,489	32,390	4,944,170	463,268	1,040	147,561	24,779
농·임·어업	Agriculture, Forestry, Fishing	19,394	5,265,652	131,156	18,475	4,848,274	195,653	919	417,378	64,497
서울	Seoul	296	108,372	3,594	259	95,251	5,461	37	13,121	1,867
인천	Incheon	565	152,186	4,034	535	140,718	5,788	30	11,468	1,754
경기	Gyeonggi	2,759	775,353	11,185	2,600	703,694	27,258	159	71,659	16,073
강원	Gangwon	1,321	263,245	11,509	1,300	256,894	12,458	21	6,351	949
대전	Daejeon	79	19,727	28	71	16,907	624	8	2,820	596
충북	Chungbuk	580	153,434	4,404	559	141,588	6,052	21	11,846	1,648
충남	Chungnam	2,428	719,509	12,847	2,341	670,197	23,123	87	49,312	10,276
광주	Gwangju	309	100,373	3,162	289	97,011	3,715	20	3,362	553
전북	Jeonbuk	773	213,424	3,478	720	191,322	6,041	53	22,102	2,563
전남	Jeonnam	2,120	620,919	14,362	2,008	584,132	18,703	112	36,787	4,341
대구	Daegu	193	71,012	1,036	175	65,897	1,877	18	5,115	841
경북	Gyeongbuk	2,176	500,120	15,696	2,115	477,814	18,972	61	22,306	3,276
부산	Busan	575	325,027	2,259	484	249,073	10,552	91	75,954	8,293
울산	Ulsan	178	44,591	2,055	167	41,289	2,269	11	3,302	214
경남	Gyeongnam	3,721	743,640	24,580	3,608	689,016	30,532	113	54,624	5,952
제주	Jeju	1,321	454,720	16,927	1,244	427,471	22,228	77	27,249	5,301

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

[A] 단순경비율에 의한 신고자중 과세미달자는 제외하였으며, 건수는 종합소득세 신고자의 사업장의 개수를 의미함

[B] 사업소득별 총수입금액에서 필요경비를 제외한 소득금액이 "0"보다 큰 경우를 의미함

[C] 사업소득별 총수입금액에서 필요경비를 제외한 소득금액이 "0"보다 작거나 같은 경우를 의미함

[D] 소득금액은 총수입금액에서 필요경비를 차감한 금액임

3-2-4. 업태별·주소지별 사업·부동산임대소득 신고 현황(2/8)

Returns of Business Income and Real Estate Rental Income by Industry and by Taxpayer's Residence (2/8)

[단위 : 백만원]

In million won

구분 Classification		합계 Total			과세소득 Taxable Income[B]			결손소득 Deficit[C]		
		건수 Number of Returns [A]	총수입금액 Business Total Revenue	소득금액 Income	건수 Number of Returns [A]	총수입금액 Business Total Revenue	소득금액 Income	건수 Number of Returns [A]	총수입금액 Business Total Revenue	소득금액 Income
		(4)			(5)			(6)		
광업	Mining	450	188,364	15,196	420	175,833	17,727	30	12,531	2,531
서울	Seoul	81	35,121	1,777	70	29,020	2,854	11	6,101	1,077
인천	Incheon	16	4,894	204	16	4,894	204	-	-	-
경기	Gyeonggi	48	21,454	2,313	45	20,624	2,401	3	830	88
강원	Gangwon	18	10,846	772	16	10,795	829	2	51	57
대전	Daejeon	3	356	29	3	356	29	-	-	-
충북	Chungbuk	23	10,565	560	21	10,511	593	2	54	33
충남	Chungnam	43	27,530	4,529	40	23,527	5,187	3	4,003	658
광주	Gwangju	23	4,598	210	21	4,379	220	2	219	10
전북	Jeonbuk	18	7,481	633	18	7,481	633	-	-	-
전남	Jeonnam	73	7,545	417	72	7,489	417	1	56	-
대구	Daegu	18	3,046	56	16	2,988	119	2	58	63
경북	Gyeongbuk	38	15,997	1,182	35	15,665	1,313	3	332	131
부산	Busan	7	7,170	107	6	6,343	521	1	827	414
울산	Ulsan	5	4,261	550	5	4,261	550	-	-	-
경남	Gyeongnam	35	27,093	1,827	35	27,093	1,827	-	-	-
제주	Jeju	1	407	30	1	407	30	-	-	-
제조업	Manufacturing	243,390	107,815,665	6,210,815	232,939	105,230,240	6,592,445	10,451	2,585,425	381,630
서울	Seoul	53,067	21,080,456	1,252,787	50,046	20,496,112	1,366,349	3,021	584,344	113,562
인천	Incheon	21,999	9,697,875	572,314	21,201	9,481,261	596,909	798	216,614	24,595
경기	Gyeonggi	70,828	31,442,797	1,792,149	67,277	30,684,400	1,916,113	3,551	758,397	123,964
강원	Gangwon	2,325	674,003	40,392	2,253	655,807	41,719	72	18,196	1,327
대전	Daejeon	4,459	1,430,468	91,191	4,312	1,395,885	94,889	147	34,583	3,698
충북	Chungbuk	4,037	1,460,190	88,098	3,881	1,432,136	93,362	156	28,054	5,264
충남	Chungnam	5,032	2,269,302	117,292	4,808	2,201,810	127,531	224	67,492	10,239
광주	Gwangju	4,169	1,256,174	72,475	4,017	1,232,512	74,580	152	23,662	2,105
전북	Jeonbuk	3,798	1,273,688	70,716	3,659	1,249,594	73,813	139	24,094	3,097
전남	Jeonnam	2,829	947,201	44,084	2,736	929,110	45,791	93	18,091	1,707
대구	Daegu	20,069	9,867,122	532,222	19,541	9,674,713	557,468	528	192,409	25,246
경북	Gyeongbuk	7,753	3,934,430	208,074	7,494	3,818,544	218,213	259	115,886	10,139
부산	Busan	23,861	12,113,085	715,218	23,096	11,835,822	748,589	765	277,263	33,371
울산	Ulsan	3,493	1,938,235	112,504	3,406	1,896,787	115,475	87	41,448	2,971
경남	Gyeongnam	14,873	8,232,866	486,983	14,441	8,052,479	506,805	432	180,387	19,822
제주	Jeju	798	197,773	14,316	771	193,268	14,839	27	4,505	523

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

[A] Excluding those under tax threshold among those who determine their income using Simplified Expense Rate .

Number of returns means the place of business of Global Income Tax reporter

[B] Meaning the income amount subtracting a necessary expense from total revenue is larger than "0" or smaller than "0"

[C] Meaning the income amount subtracting a necessary expense from total revenue is equal to or less than "0"

[D] Income = Business Total Revenue - Necessary Expenses

3-2-4. 업태별·주소지별 사업·부동산임대소득 신고 현황(3/8)

Returns of Business Income and Real Estate Rental Income by Industry and by Taxpayer's Residence (3/8)

[단위 : 백만원]

In million won

구분 Classification	합계 Total			과세소득 Taxable Income[B]			결손소득 Deficit[C]		
	건수 Number of Returns [A]	총수입금액 Business Total Revenue	소득금액 Income	건수 Number of Returns [A]	총수입금액 Business Total Revenue	소득금액 Income	건수 Number of Returns [A]	총수입금액 Business Total Revenue	소득금액 Income
	(7)			(8)			(9)		
전기·가스·수도업 Utilities	265	80,618	1,896	209	73,785	3,410	56	6,833	1,514
서울 Seoul	48	34,801	264	33	32,845	695	15	1,956	431
인천 Incheon	5	844	60	5	844	60	-	-	-
경기 Gyeonggi	40	10,697	271	31	8,356	626	9	2,341	355
강원 Gangwon	7	1,021	54	6	996	75	1	25	21
대전 Daejeon	2	66	-54	-	-	-	2	66	54
충북 Chungbuk	13	2,414	99	11	2,331	121	2	83	22
충남 Chungnam	12	1,471	96	11	1,417	109	1	54	13
광주 Gwangju	28	2,109	20	20	2,055	120	8	54	100
전북 Jeonbuk	21	3,297	164	19	3,282	171	2	15	7
전남 Jeonnam	17	2,869	-81	8	2,086	226	9	783	307
대구 Daegu	9	2,039	201	8	1,995	209	1	44	8
경북 Gyeongbuk	12	2,493	94	12	2,493	94	-	-	-
부산 Busan	21	9,084	559	19	8,752	587	2	332	28
울산 Ulsan	2	2	-	2	2	-	-	-	-
경남 Gyeongnam	23	7,162	151	21	6,203	317	2	959	166
제주 Jeju	5	249	-2	3	128	-	2	121	2
건설업 Construction	195,606	37,135,096	2,263,144	187,600	35,560,032	2,483,952	8,006	1,575,064	220,808
서울 Seoul	36,870	9,435,837	591,101	33,436	8,888,271	680,016	3,434	547,566	88,915
인천 Incheon	16,372	4,082,143	135,653	15,877	3,950,592	152,130	495	131,551	16,477
경기 Gyeonggi	43,182	8,760,572	533,500	40,829	8,253,448	594,513	2,353	507,124	61,013
강원 Gangwon	8,701	1,167,802	75,981	8,618	1,145,250	83,351	83	22,552	7,370
대전 Daejeon	4,578	759,782	53,455	4,475	743,119	55,459	103	16,663	2,004
충북 Chungbuk	6,948	917,971	66,892	6,854	899,059	69,668	94	18,912	2,776
충남 Chungnam	9,048	1,422,415	83,883	8,921	1,404,016	87,942	127	18,399	4,059
광주 Gwangju	6,185	886,112	60,293	6,098	876,398	61,521	87	9,714	1,228
전북 Jeonbuk	7,257	922,174	59,911	7,160	821,374	62,100	97	100,800	2,189
전남 Jeonnam	7,123	765,700	59,345	7,055	755,003	60,122	68	10,697	777
대구 Daegu	8,428	1,551,342	104,274	8,199	1,524,495	112,976	229	26,847	8,702
경북 Gyeongbuk	11,564	1,630,120	109,503	11,456	1,616,080	112,021	108	14,040	2,518
부산 Busan	11,077	2,038,111	130,218	10,660	1,969,140	143,738	417	68,971	13,520
울산 Ulsan	4,508	843,641	51,416	4,430	809,674	54,508	78	33,967	3,092
경남 Gyeongnam	11,371	1,601,000	119,507	11,189	1,561,711	124,688	182	39,289	5,181
제주 Jeju	2,394	350,374	28,212	2,343	342,402	29,199	51	7,972	987

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-2-4. 업태별·주소지별 사업·부동산임대소득 신고 현황(4/8)

Returns of Business Income and Real Estate Rental Income by Industry and by Taxpayer's Residence (4/8)

[단위 : 백만원]

In million won

구분 Classification		합계			과세소득			결손소득		
		Total			Taxable Income[B]			Deficit[C]		
		건수	총수입금액	소득금액	건수	총수입금액	소득금액	건수	총수입금액	소득금액
		Number of Returns [A]	Business Total Revenue	Income	Number of Returns [A]	Business Total Revenue	Income	Number of Returns [A]	Business Total Revenue	Income
		(10)			(11)			(12)		
도·소매업	Wholesale & Retail	705,398	233,350,539	10,253,611	672,826	226,868,009	10,802,372	32,572	6,482,530	548,761
서울	Seoul	168,183	54,879,984	2,436,520	156,923	52,737,625	2,636,955	11,260	2,142,359	200,435
인천	Incheon	39,514	12,842,715	562,205	37,852	12,527,317	587,819	1,662	315,398	25,614
경기	Gyeonggi	157,490	52,997,005	2,260,245	147,734	51,143,649	2,420,005	9,756	1,853,356	159,760
강원	Gangwon	19,847	5,854,246	276,978	19,381	5,738,129	284,768	466	116,117	7,790
대전	Daejeon	23,044	6,936,661	314,397	22,188	6,779,349	327,028	856	157,312	12,631
충북	Chungbuk	19,836	5,973,930	277,925	19,309	5,861,379	286,905	527	112,551	8,980
충남	Chungnam	24,721	8,018,083	350,881	23,990	7,851,004	365,960	731	167,079	15,079
광주	Gwangju	22,669	6,887,613	293,527	21,795	6,766,650	301,852	874	120,963	8,325
전북	Jeonbuk	23,423	7,240,265	317,853	22,713	7,078,897	327,091	710	161,368	9,238
전남	Jeonnam	19,060	5,778,326	258,750	18,608	5,698,100	263,643	452	80,226	4,893
대구	Daegu	40,009	14,309,807	635,975	38,906	14,081,154	653,342	1,103	228,653	17,367
경북	Gyeongbuk	31,784	10,321,126	466,126	31,165	10,152,605	475,179	619	168,521	9,053
부산	Busan	57,798	21,302,307	903,474	55,710	20,798,852	949,558	2,088	503,455	46,084
울산	Ulsan	12,634	4,397,349	199,165	12,349	4,327,508	205,519	285	69,841	6,354
경남	Gyeongnam	37,334	12,891,663	576,554	36,382	12,667,808	589,682	952	223,855	13,128
제주	Jeju	8,052	2,719,459	123,036	7,821	2,657,983	127,066	231	61,476	4,030
음식·숙박업	Food Service & Accommodation	354,074	39,085,893	3,182,626	331,209	36,577,838	3,595,544	22,865	2,508,055	412,918
서울	Seoul	80,746	11,421,275	795,853	72,070	10,378,295	971,248	8,676	1,042,980	175,395
인천	Incheon	18,859	2,037,485	173,087	17,782	1,935,254	189,857	1,077	102,231	16,770
경기	Gyeonggi	77,130	9,145,344	663,784	70,307	8,398,873	784,532	6,823	746,471	120,748
강원	Gangwon	13,568	1,109,219	126,692	13,280	1,081,672	132,278	288	27,547	5,586
대전	Daejeon	10,352	1,078,376	88,540	9,746	1,014,719	97,360	606	63,657	8,820
충북	Chungbuk	10,437	891,084	89,547	10,068	855,295	96,293	369	35,789	6,746
충남	Chungnam	14,172	1,324,396	131,081	13,677	1,274,577	139,257	495	49,819	8,176
광주	Gwangju	10,542	1,107,529	89,083	9,968	1,064,563	95,458	574	42,966	6,375
전북	Jeonbuk	10,548	1,003,640	87,449	10,197	965,895	93,389	351	37,745	5,940
전남	Jeonnam	10,567	868,677	89,155	10,282	847,959	91,854	285	20,718	2,699
대구	Daegu	14,732	1,437,818	132,166	14,244	1,383,691	140,135	488	54,127	7,969
경북	Gyeongbuk	17,907	1,468,044	158,461	17,591	1,436,610	163,434	316	31,434	4,973
부산	Busan	26,684	2,798,833	232,306	25,313	2,660,481	257,050	1,371	138,352	24,744
울산	Ulsan	8,752	833,850	79,141	8,501	808,154	82,032	251	25,696	2,891
경남	Gyeongnam	23,415	2,032,416	188,810	22,674	1,958,554	200,370	741	73,862	11,560
제주	Jeju	5,663	527,907	57,471	5,509	513,246	60,997	154	14,661	3,526

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-2-4. 업태별·주소지별 사업·부동산임대소득 신고 현황(5/8)

Returns of Business Income and Real Estate Rental Income by Industry and by Taxpayer's Residence (5/8)

[단위 : 백만원]

In million won

구분 Classification	합계 Total			과세소득 Taxable Income[B]			결손소득 Deficit[C]		
	건수 Number of Returns [A]	총수입금액 Business Total Revenue	소득금액 Income	건수 Number of Returns [A]	총수입금액 Business Total Revenue	소득금액 Income	건수 Number of Returns [A]	총수입금액 Business Total Revenue	소득금액 Income
	(13)			(14)			(15)		
운수·창고·통신업 <small>Transportation, Warehousing & Telecommunication</small>	159,386	13,981,061	1,112,996	157,235	13,773,446	1,150,620	2,151	207,615	37,624
서울 Seoul	16,708	1,404,857	108,479	16,074	1,341,363	122,978	634	63,494	14,499
인천 Incheon	11,806	1,007,800	91,578	11,660	991,215	93,814	146	16,585	2,236
경기 Gyeonggi	31,373	2,631,980	211,923	30,881	2,589,346	219,869	492	42,634	7,946
강원 Gangwon	3,934	313,640	27,821	3,908	311,168	28,102	26	2,472	281
대전 Daejeon	4,934	408,711	31,042	4,891	404,241	31,575	43	4,470	533
충북 Chungbuk	6,271	543,978	43,957	6,218	538,696	44,401	53	5,282	444
충남 Chungnam	7,768	692,946	57,321	7,702	686,474	58,235	66	6,472	914
광주 Gwangju	5,868	459,231	34,594	5,819	455,590	34,895	49	3,641	301
전북 Jeonbuk	7,851	655,168	48,947	7,772	649,478	49,924	79	5,690	977
전남 Jeonnam	6,728	605,439	44,319	6,672	598,719	45,494	56	6,720	1,175
대구 Daegu	8,103	699,851	51,835	8,044	693,701	52,810	59	6,150	975
경북 Gyeongbuk	10,627	972,874	78,073	10,564	966,973	79,523	63	5,901	1,450
부산 Busan	21,031	2,091,403	162,637	20,780	2,069,591	166,636	251	21,812	3,999
울산 Ulsan	4,818	473,302	38,622	4,788	469,953	38,950	30	3,349	328
경남 Gyeongnam	10,524	935,408	74,383	10,436	924,112	75,384	88	11,296	1,001
제주 Jeju	1,042	84,473	7,465	1,026	82,826	8,030	16	1,647	565
금융 및 보험업 <small>Finance & Insurance</small>	29,628	2,464,464	284,331	28,884	2,386,275	291,739	744	78,189	7,408
서울 Seoul	8,585	789,361	74,707	8,209	737,116	78,889	376	52,245	4,182
인천 Incheon	1,691	141,387	16,007	1,651	139,763	16,350	40	1,624	343
경기 Gyeonggi	6,795	615,395	64,264	6,589	607,824	66,032	206	7,571	1,768
강원 Gangwon	645	37,613	7,262	639	37,374	7,288	6	239	26
대전 Daejeon	1,079	63,241	10,249	1,063	62,743	10,428	16	498	179
충북 Chungbuk	715	42,466	7,759	710	40,715	7,837	5	1,751	78
충남 Chungnam	661	36,841	7,299	654	36,788	7,332	7	53	33
광주 Gwangju	933	51,784	7,833	922	51,233	7,895	11	551	62
전북 Jeonbuk	829	44,680	8,424	823	44,544	8,436	6	136	12
전남 Jeonnam	605	37,434	6,876	601	37,342	6,883	4	92	7
대구 Daegu	1,491	249,776	13,772	1,482	249,298	13,863	9	478	91
경북 Gyeongbuk	1,082	62,460	11,680	1,074	61,432	11,714	8	1,028	34
부산 Busan	2,254	143,270	20,909	2,217	141,579	21,241	37	1,691	332
울산 Ulsan	586	46,755	6,247	583	36,660	6,426	3	10,095	179
경남 Gyeongnam	1,412	80,974	17,719	1,402	80,837	17,801	10	137	82
제주 Jeju	265	21,027	3,324	265	21,027	3,324	-	-	-

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-2-4. 업태별·주소지별 사업·부동산임대소득 신고 현황(6/8)

Returns of Business Income and Real Estate Rental Income by Industry and by Taxpayer's Residence (6/8)

[단위 : 백만원]

In million won

구분 Classification		합계			과세소득			결손소득		
		Total			Taxable Income[B]			Deficit[C]		
		건수	총수입금액	소득금액	건수	총수입금액	소득금액	건수	총수입금액	소득금액
		Number of Returns [A]	Business Total Revenue	Income	Number of Returns [A]	Business Total Revenue	Income	Number of Returns [A]	Business Total Revenue	Income
		(16)			(17)			(18)		
부동산업	Real Estate	815,983	22,796,042	8,478,564	765,361	21,039,106	9,310,462	50,622	1,756,936	831,898
서울	Seoul	301,117	10,303,268	4,149,768	280,697	9,599,485	4,470,890	20,420	703,783	321,122
인천	Incheon	40,405	1,160,094	354,246	37,822	1,059,011	407,082	2,583	101,083	52,836
경기	Gyeonggi	206,669	6,226,211	2,084,712	192,436	5,751,182	2,317,784	14,233	475,029	233,072
강원	Gangwon	16,405	351,675	136,338	15,751	328,926	145,626	654	22,749	9,288
대전	Daejeon	19,616	327,769	100,828	18,353	293,675	121,197	1,263	34,094	20,369
충북	Chungbuk	15,765	275,031	96,250	14,957	245,144	118,067	808	29,887	21,817
충남	Chungnam	20,200	370,415	147,957	19,149	339,923	165,438	1,051	30,492	17,481
광주	Gwangju	16,961	375,405	86,847	15,526	318,026	105,233	1,435	57,379	18,386
전북	Jeonbuk	13,939	186,524	70,526	13,124	164,740	82,423	815	21,784	11,897
전남	Jeonnam	10,498	152,206	49,084	9,868	117,961	55,165	630	34,245	6,081
대구	Daegu	34,276	707,253	286,731	32,979	656,714	311,274	1,297	50,539	24,543
경북	Gyeongbuk	21,220	324,834	151,776	20,667	309,414	160,013	553	15,420	8,237
부산	Busan	52,805	1,154,692	444,751	49,976	1,056,225	493,349	2,829	98,467	48,598
울산	Ulsan	11,959	219,584	92,065	11,527	203,237	100,154	432	16,347	8,089
경남	Gyeongnam	27,572	545,383	177,434	26,156	489,460	204,312	1,416	55,923	26,878
제주	Jeju	6,576	115,698	49,251	6,373	105,983	52,455	203	9,715	3,204
임대 및 사업서비스업	Rental & Business Service	126,744	19,576,395	2,853,645	117,384	18,767,289	3,023,245	9,360	809,106	169,600
서울	Seoul	36,557	5,677,889	1,072,869	32,542	5,356,375	1,148,952	4,015	321,514	76,083
인천	Incheon	6,906	905,893	118,909	6,509	878,464	125,682	397	27,429	6,773
경기	Gyeonggi	30,235	4,089,913	566,199	27,634	3,889,814	611,495	2,601	200,099	45,296
강원	Gangwon	2,448	297,630	49,278	2,348	291,020	51,334	100	6,610	2,056
대전	Daejeon	3,481	422,194	70,472	3,269	411,546	72,976	212	10,648	2,504
충북	Chungbuk	2,725	394,575	55,039	2,600	381,935	57,864	125	12,640	2,825
충남	Chungnam	3,029	497,746	60,571	2,875	480,694	63,712	154	17,052	3,141
광주	Gwangju	3,221	354,906	57,558	3,034	345,262	60,319	187	9,644	2,761
전북	Jeonbuk	2,732	328,201	51,311	2,599	319,129	53,254	133	9,072	1,943
전남	Jeonnam	1,654	225,647	36,171	1,587	220,422	36,914	67	5,225	743
대구	Daegu	5,959	755,551	111,570	5,646	735,887	117,468	313	19,664	5,898
경북	Gyeongbuk	4,507	765,318	90,840	4,382	746,842	92,812	125	18,476	1,972
부산	Busan	10,729	1,534,013	206,612	10,213	1,473,696	215,345	516	60,317	8,733
울산	Ulsan	3,594	1,185,692	91,439	3,482	1,148,321	94,458	112	37,371	3,019
경남	Gyeongnam	8,146	2,052,926	196,900	7,891	2,001,704	201,985	255	51,222	5,085
제주	Jeju	821	88,301	17,907	773	86,178	18,675	48	2,123	768

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-2-4. 업태별·주소지별 사업·부동산임대소득 신고 현황(7/8)

Returns of Business Income and Real Estate Rental Income by Industry and by Taxpayer's Residence (7/8)

[단위 : 백만원]

In million won

구분 Classification		합계			과세소득			결손소득		
		Total			Taxable Income [B]			Deficit [C]		
		건수	총수입금액	소득금액	건수	총수입금액	소득금액	건수	총수입금액	소득금액
		Number of Returns [A]	Business Total Revenue	Income	Number of Returns [A]	Business Total Revenue	Income	Number of Returns [A]	Business Total Revenue	Income
		(19)			(20)			(21)		
교육 서비스업	Educational Service	65,020	6,388,585	700,503	59,347	5,779,257	828,028	5,673	609,328	127,525
서울	Seoul	14,471	1,918,375	169,725	12,474	1,663,754	224,100	1,997	254,621	54,375
인천	Incheon	3,150	317,882	34,556	2,876	291,369	39,781	274	26,513	5,225
경기	Gyeonggi	16,023	1,666,235	159,198	14,134	1,460,073	202,257	1,889	206,162	43,059
강원	Gangwon	1,950	127,842	17,807	1,884	122,020	19,350	66	5,822	1,543
대전	Daejeon	2,249	193,107	22,585	2,066	179,659	25,208	183	13,448	2,623
충북	Chungbuk	1,915	129,099	18,441	1,823	122,985	19,945	92	6,114	1,504
충남	Chungnam	2,091	149,151	20,088	1,979	137,957	21,785	112	11,194	1,697
광주	Gwangju	2,387	201,849	27,417	2,257	194,544	28,888	130	7,305	1,471
전북	Jeonbuk	1,988	134,045	19,827	1,936	131,250	20,432	52	2,795	605
전남	Jeonnam	1,585	101,745	14,759	1,542	99,363	15,475	43	2,382	716
대구	Daegu	3,142	307,166	41,606	2,984	291,472	45,336	158	15,694	3,730
경북	Gyeongbuk	2,899	185,721	29,156	2,811	180,407	29,868	88	5,314	712
부산	Busan	4,580	443,509	53,006	4,210	411,408	59,073	370	32,101	6,067
울산	Ulsan	1,906	181,200	25,064	1,848	174,112	26,318	58	7,088	1,254
경남	Gyeongnam	3,955	273,023	38,758	3,825	262,809	41,357	130	10,214	2,599
제주	Jeju	729	58,636	8,510	698	56,075	8,855	31	2,561	345
보건 (의료업)	Health Care	63,633	25,320,921	6,401,031	59,750	24,435,135	6,587,190	3,883	885,786	186,159
서울	Seoul	21,181	8,358,096	2,027,477	19,531	8,033,455	2,099,394	1,650	324,641	71,917
인천	Incheon	1,994	707,061	180,720	1,872	674,501	185,017	122	32,560	4,297
경기	Gyeonggi	11,223	4,141,036	1,022,775	10,359	3,976,957	1,057,454	864	164,079	34,679
강원	Gangwon	1,305	508,015	150,217	1,260	503,341	151,579	45	4,674	1,362
대전	Daejeon	2,520	933,937	258,983	2,403	901,488	264,499	117	32,449	5,516
충북	Chungbuk	1,330	552,246	157,295	1,283	548,223	158,278	47	4,023	983
충남	Chungnam	1,736	716,064	189,730	1,649	679,077	193,590	87	36,987	3,860
광주	Gwangju	2,754	1,227,825	299,856	2,639	1,188,432	306,078	115	39,393	6,222
전북	Jeonbuk	2,242	906,325	256,208	2,171	896,775	258,271	71	9,550	2,063
전남	Jeonnam	1,431	696,531	174,950	1,386	681,641	180,520	45	14,890	5,570
대구	Daegu	4,276	1,616,952	438,014	4,113	1,568,598	447,532	163	48,354	9,518
경북	Gyeongbuk	1,761	635,681	193,198	1,712	630,469	194,425	49	5,212	1,227
부산	Busan	5,340	2,332,846	534,985	5,033	2,227,376	558,300	307	105,470	23,315
울산	Ulsan	1,129	475,409	127,660	1,070	464,112	129,821	59	11,297	2,161
경남	Gyeongnam	2,752	1,271,885	315,423	2,630	1,223,413	327,427	122	48,472	12,004
제주	Jeju	659	241,012	73,540	639	237,277	75,005	20	3,735	1,465

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-2-4. 업태별·주소지별 사업·부동산임대소득 신고 현황(8/8)

Returns of Business Income and Real Estate Rental Income by Industry and by Taxpayer's Residence (8/8)

[단위 : 백만원]

In million won

구분 Classification		합계			과세소득			결손소득		
		Total			Taxable Income[B]			Deficit[C]		
		건수	총수입금액	소득금액	건수	총수입금액	소득금액	건수	총수입금액	소득금액
		Number of Returns [A]	Business Total Revenue	Income	Number of Returns [A]	Business Total Revenue	Income	Number of Returns [A]	Business Total Revenue	Income
(22)			(23)			(24)				
기타 서비스업	Other Services	667,729	26,159,359	5,627,391	654,492	25,160,096	5,905,984	13,237	999,263	278,593
서울	Seoul	224,065	8,684,689	2,080,297	218,672	8,279,167	2,193,357	5,393	405,522	113,060
인천	Incheon	39,467	1,449,762	303,620	38,889	1,403,863	319,539	578	45,899	15,919
경기	Gyeonggi	169,123	6,776,907	1,433,537	165,224	6,501,505	1,509,194	3,899	275,402	75,657
강원	Gangwon	13,220	506,663	98,368	13,049	492,119	102,224	171	14,544	3,856
대전	Daejeon	18,259	670,223	134,584	17,976	647,953	139,378	283	22,270	4,794
충북	Chungbuk	12,778	509,660	98,702	12,606	493,708	102,401	172	15,952	3,699
충남	Chungnam	15,223	634,919	120,506	15,000	619,015	124,674	223	15,904	4,168
광주	Gwangju	19,089	715,823	140,631	18,841	700,003	144,608	248	15,820	3,977
전북	Jeonbuk	14,829	563,921	107,425	14,625	551,088	112,903	204	12,833	5,478
전남	Jeonnam	10,597	430,740	79,247	10,446	417,971	82,158	151	12,769	2,911
대구	Daegu	25,495	1,029,337	199,874	25,187	1,000,163	206,802	308	29,174	6,928
경북	Gyeongbuk	18,634	764,369	146,810	18,428	741,546	151,582	206	22,823	4,772
부산	Busan	43,392	1,647,345	339,730	42,655	1,588,639	356,559	737	58,706	16,829
울산	Ulsan	12,972	511,164	106,531	12,817	498,634	110,098	155	12,530	3,567
경남	Gyeongnam	25,482	1,032,142	199,027	25,153	1,004,823	207,942	329	27,319	8,915
제주	Jeju	5,104	231,695	38,502	4,924	219,899	42,565	180	11,796	4,063

생산부서 : 소득세과(김상윤 397-1736)

[2008년 신규]

3-2-5. 소득금액규모별·업태별 사업·부동산임대소득 신고 현황 (1/4)

Returns of Business Income and Real Estate Rental Income by Size of Income and by Industry (1/4)

[단위 : 백만원]

In million won

구분 Classification		합계 Total [A]			결손 Deficit [B]			1천만 이하 10 million won or less		
		건수 Number of Returns	총수입금액 Total Revenue	소득금액 Income [C]	건수 Number of Returns	총수입금액 Total Revenue	소득금액 Income	건수 Number of Returns	총수입금액 Total Revenue	소득금액 Income
		(1)			(2)			(3)		
2007년	2007 Total	3,446,700	539,608,654	47,516,905	160,569	18,934,039	3,271,466	2,131,231	98,653,168	9,385,367
전체	Total	3,446,700	539,608,654	47,516,905	160,569	18,934,039	3,271,466	2,131,231	98,653,168	9,385,367
농·임·어업	Agriculture, Forestry, Fishing	19,394	5,265,652	131,156	919	417,378	64,497	12,417	1,561,059	41,469
광업	Mining	450	188,364	15,196	30	12,531	2,531	220	13,661	784
제조업	Manufacturing	243,390	107,815,665	6,210,815	10,451	2,585,425	381,630	88,965	8,435,645	465,107
전기·가스·수도업	Utilities	265	80,618	1,896	56	6,833	1,514	112	7,576	361
건설업	Construction	195,606	37,135,096	2,263,144	8,006	1,575,064	220,808	132,407	12,701,987	650,881
도·소매업	Wholesale & Retail	705,398	233,350,539	10,253,611	32,572	6,482,530	548,761	391,584	37,311,425	1,730,313
음식·숙박업	Food Service & Accommodation	354,074	39,085,893	3,182,626	22,865	2,508,055	412,918	232,411	11,863,890	995,940
운수·창고·통신업	Transportation, Warehousing & Telecommunication	159,386	13,981,061	1,112,996	2,151	207,615	37,624	126,549	7,902,846	558,203
금융 및 보험업	Finance & Insurance	29,628	2,464,464	284,331	744	78,189	7,408	19,292	716,564	95,094
부동산업	Real Estate	815,983	22,796,042	8,478,564	50,622	1,756,936	831,898	531,599	4,880,418	2,246,071
임대 및 사업서비스업	Rental & Business Service	126,744	19,576,395	2,853,645	9,360	809,106	169,600	55,819	2,498,415	261,903
교육서비스업	Educational Service	65,020	6,388,585	700,503	5,673	609,328	127,525	39,991	1,304,228	192,452
보건(의료업)	Health Care	63,633	25,320,921	6,401,031	3,883	885,786	186,159	4,649	241,487	23,739
기타	Others	667,729	26,159,359	5,627,391	13,237	999,263	278,593	495,216	9,213,967	2,123,050

생산부서 : 소득세과(김상훈 397-1736)

[다음페이지 계속]

[A] 단순경비율에 의한 신고자중 과세미달자는 제외하였으며, 건수는 종합소득세 신고자의 사업장의 개수를 의미함

[B] 사업소득별 총수입금액에서 필요경비를 차감한 소득금액이 "0"보다 적거나 같은 경우를 의미함

[C] 소득금액은 총수입금액에서 필요경비를 차감한 금액임

3-2-5. 소득금액규모별·업태별 사업·부동산임대소득 신고 현황 (2/4)

Returns of Business Income and Real Estate Rental Income by Size of Income and by Industry (2/4)

[단위 : 백만원]

In million won

구분 Classification		2천만 이하 20 million won or less			4천만원 이하 40 million won or less			6천만원 이하 60 million won or less		
		건수 Number of Returns	총수입금액 Total Revenue	소득금액 Income	건수 Number of Returns	총수입금액 Total Revenue	소득금액 Income	건수 Number of Returns	총수입금액 Total Revenue	소득금액 Income
		(4)			(5)			(6)		
2007년	2007 Total	605,636	84,879,870	8,437,409	303,460	102,505,877	8,400,081	100,329	63,222,254	4,878,735
전체	Total	605,636	84,879,870	8,437,409	303,460	102,505,877	8,400,081	100,329	63,222,254	4,878,735
농·임·어업	Agriculture, Forestry, Fishing	3,499	1,151,144	49,567	1,811	1,129,718	49,867	434	466,446	20,722
광업	Mining	68	15,649	1,004	64	28,550	1,782	24	18,490	1,168
제조업	Manufacturing	57,534	12,952,221	825,820	44,177	20,508,520	1,243,758	17,798	14,639,213	866,540
전기·가스·수도업	Utilities	43	10,435	620	41	17,321	1,218	7	30,100	330
건설업	Construction	30,451	5,593,841	418,138	14,278	5,688,805	395,679	4,810	3,234,157	233,383
도·소매업	Wholesale & Retail	134,811	38,958,398	1,902,977	84,393	52,140,629	2,360,472	30,432	32,795,265	1,478,787
음식·숙박업	Food Service & Accommodation	58,766	8,448,653	818,995	26,662	7,368,249	731,067	7,073	3,215,391	340,940
운수·창고·통신업	Transportation, Warehousing & Telecommunication	24,202	3,039,237	319,414	4,684	1,456,756	125,365	924	591,957	44,597
금융 및 보험업	Finance & Insurance	6,660	629,255	91,702	2,271	463,776	60,839	432	301,932	20,789
부동산업	Real Estate	141,213	3,833,108	1,958,386	58,497	3,303,241	1,596,528	15,033	1,607,997	728,744
임대 및 사업서비스업	Rental & Business Service	25,764	2,852,537	365,046	17,672	3,791,057	497,228	7,124	2,420,264	347,255
교육서비스업	Educational Service	10,808	1,014,899	150,711	5,028	1,060,455	138,030	1,571	601,354	76,249
보건(의료업)	Health Care	3,760	345,767	55,270	6,468	965,760	194,938	7,114	1,403,188	356,562
기타	Others	108,057	6,034,726	1,479,759	37,414	4,583,040	1,003,310	7,553	1,896,500	362,669

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

[A] Excluding those under tax threshold among those who determine their income using Simplified Expense Rate
Number of returns means the place of business of Global Income Tax reporter

[B] Meaning the income amount subtracting a necessary expense from total revenue is equal to or less than "0"

[C] Income = Business Total Revenue - Necessary Expenses

3-2-5. 소득금액규모별·업태별 사업·부동산임대소득 신고 현황 (3/4)

Returns of Business Income and Real Estate Rental Income by Size of Income and by Industry (3/4)

[단위 : 백만원]

In million won

구분 Classification		8천만 이하 80 million won or less			1억 이하 100 million won or less			2억 이하 200 million won or less		
		건수	총수입금액	소득금액	건수	총수입금액	소득금액	건수	총수입금액	소득금액
		Number of Returns	Total Revenue	Income	Number of Returns	Total Revenue	Income	Number of Returns	Total Revenue	Income
		(7)			(8)			(9)		
2007년	2007 Total	49,514	41,559,895	3,418,390	28,813	27,920,093	2,569,673	49,290	58,558,379	6,688,817
전체	Total	49,514	41,559,895	3,418,390	28,813	27,920,093	2,569,673	49,290	58,558,379	6,688,817
농·임·어업	Agriculture, Forestry, Fishing	134	182,216	9,197	74	114,790	6,584	84	186,189	10,882
광업	Mining	8	8,897	582	5	6,418	452	20	32,901	2,700
제조업	Manufacturing	8,784	10,324,341	605,921	5,078	7,632,997	452,922	7,841	17,224,735	1,056,389
전기·가스·수도업	Utilities	-	-	-	1	619	90	4	5,684	494
건설업	Construction	2,179	1,998,916	150,090	1,244	1,419,482	110,582	1,678	2,609,749	224,394
도·소매업	Wholesale & Retail	14,001	20,954,524	964,389	7,038	12,879,758	625,632	8,826	22,657,637	1,164,145
음식·숙박업	Food Service & Accommodation	2,840	1,748,778	195,067	1,275	999,788	113,193	1,672	1,805,092	221,159
운수·창고·통신업	Transportation, Warehousing & Telecommunication	302	243,206	20,675	154	143,253	13,757	376	291,912	50,147
금융 및 보험업	Finance & Insurance	125	208,444	8,451	44	21,296	3,937	49	24,180	6,167
부동산업	Real Estate	6,762	1,071,796	465,732	3,649	783,465	325,015	5,928	1,959,061	803,295
임대 및 사업서비스업	Rental & Business Service	3,903	1,677,626	269,344	2,288	1,162,306	204,268	3,710	2,401,035	492,001
교육서비스업	Educational Service	696	389,431	48,079	398	260,898	35,569	604	581,682	82,138
보건(의료업)	Health Care	7,188	1,806,442	502,619	6,392	1,959,590	573,650	16,847	7,806,063	2,351,630
기타	Others	2,592	945,278	178,244	1,173	535,433	104,022	1,651	972,459	223,276

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

3-2-5. 소득금액규모별·업태별 사업·부동산임대소득 신고 현황 (4/4)

Returns of Business Income and Real Estate Rental Income by Size of Income and by Industry (4/4)

[단위 : 백만원]

In million won

구분 Classification		3억 이하 300 million won or less			5억 이하 500 million won or less			5억 초과 500 million won over		
		건수	총수입금액	소득금액	건수	총수입금액	소득금액	건수	총수입금액	소득금액
		Number of Returns [A]	Total Revenue	Income	Number of Returns	Total Revenue	Income	Number of Returns [A]	Total Revenue	Income
		(10)			(11)			(12)		
2007년	2007 Total	10,260	17,358,560	2,461,415	4,901	11,987,580	1,827,960	2,697	14,028,939	2,720,524
전체	Total	10,260	17,358,560	2,461,415	4,901	11,987,580	1,827,960	2,697	14,028,939	2,720,524
농·임·어업	Agriculture, Forestry, Fishing	14	33,634	3,393	6	12,733	2,271	2	10,345	1,701
광업	Mining	4	7,091	983	3	11,308	988	4	32,868	7,284
제조업	Manufacturing	1,550	5,699,987	371,814	763	3,806,731	283,505	449	4,005,850	420,669
전기·가스·수도업	Utilities	1	2,050	297	-	-	-	-	-	-
건설업	Construction	302	704,399	72,005	152	463,458	56,658	99	1,145,238	172,142
도·소매업	Wholesale & Retail	1,111	4,709,783	264,817	466	2,759,556	173,017	164	1,701,034	137,823
음식·숙박업	Food Service & Accommodation	302	535,974	72,529	141	331,590	53,452	67	260,433	53,202
운수·창고·통신업	Transportation, Warehousing & Telecommunication	21	32,302	5,000	16	47,245	5,945	7	24,732	7,517
금융 및 보험업	Finance & Insurance	5	11,838	1,196	4	2,720	1,457	2	6,270	2,107
부동산업	Real Estate	1,306	823,008	314,435	805	815,517	301,140	569	1,961,495	571,116
임대 및 사업서비스업	Rental & Business Service	574	634,892	136,941	262	467,922	99,050	268	861,235	350,209
교육서비스업	Educational Service	134	206,082	32,775	67	153,180	25,395	50	207,048	46,630
보건(의료업)	Health Care	4,561	3,668,157	1,094,893	1,965	2,856,049	730,168	806	3,382,632	703,721
기타	Others	375	289,363	90,337	251	259,571	94,914	210	429,759	246,403

생산부서 : 소득세과(김상윤 397-1736)

[2008년 신규]

3-3-1. 종합소득세 확정신고 인원 현황

Number of Taxpayers of Final Return of Global Income Tax

[단위 : 명]

In person

구분 Classification	납세인원 Number of Taxpayers [A]			확정신고인원 Number of Tax Returns [B]			
	납세인원 합계 Number of Taxpayers	과세미달 추정인원 Taxpayers Under Threshold Amount	확정신고 대상인원 Taxpayers to File Returns	확정신고 인원 Number of Tax Returns	기장 신고자 Tax Returns Based on Bookkeeping	추계 신고자 Tax Returns Based on Estimation	비사업자 Taxpayers with No Business Income
	(1=2+3)	(2)	(3)	(4=5+6+7)	(5)	(6)	(7)
2003년 2003 Total	4,227,354	2,059,254	2,168,100	2,114,527	1,018,068	1,012,943	83,516
2004년 2004 Total	4,363,257	2,071,336	2,291,921	2,235,905	1,143,900	989,294	102,711
2005년 2005 Total	4,369,881	1,954,779	2,415,102	2,279,497	1,230,024	965,662	83,811
2006년 2006 Total	4,580,357	1,718,328	2,862,029	2,736,478	1,394,979	1,221,082	120,417
2007년 2007 Total	4,913,387	1,718,977	3,194,410	3,074,419	1,585,023	1,315,235	174,161
주소지별 by Taxpayer's Residence	4,913,387	1,718,977	3,194,410	3,074,419	1,585,023	1,315,235	174,161
서울 Seoul	1,200,427	344,382	856,045	849,228	430,452	353,935	64,841
인천 Incheon	285,109	94,517	190,592	182,973	96,420	78,562	7,991
경기 Gyeonggi	1,127,506	357,677	769,829	739,028	386,764	309,836	42,428
강원 Gangwon	144,344	61,937	82,407	75,778	35,262	37,635	2,881
대전 Daejeon	147,571	58,720	88,851	85,822	44,327	36,073	5,422
충북 Chungbuk	136,320	56,432	79,888	74,960	35,329	36,351	3,280
충남 Chungnam	172,704	70,370	102,334	95,038	46,863	43,678	4,497
광주 Gwangju	146,350	57,241	89,109	84,074	52,866	27,448	3,760
전북 Jeonbuk	152,636	66,905	85,731	80,463	41,643	35,776	3,044
전남 Jeonnam	129,880	58,124	71,756	66,680	40,666	23,877	2,137
대구 Daegu	242,604	92,343	150,261	146,224	86,191	53,817	6,216
경북 Gyeongbuk	222,464	96,767	125,697	118,421	54,205	59,392	4,824
부산 Busan	380,085	135,059	245,026	232,086	120,451	100,466	11,169
울산 Ulsan	95,451	31,266	64,185	61,666	29,262	28,510	3,894
경남 Gyeongnam	272,513	111,383	161,130	153,010	73,101	73,048	6,861
제주 Jeju	57,423	25,854	31,569	28,968	11,221	16,831	916
기장 의무별	**	**	**	3,074,419	1,585,023	1,315,235	174,161
복식부기 Seoul	**	**	**	713,761	667,965	45,796	-
간편장부 Incheon	**	**	**	2,186,497	917,058	1,269,439	-
비사업자 Gyeonggi	**	**	**	174,161	-	-	174,161

생산부서 : 소득세과(김상윤 397-1736)

[2007년 3-3-1]

[A] 종합소득세 납세인원은 사업자(사업소득 또는 부동산임대소득이 있는 자)를 기준으로 집계하였으며, 비사업자는 제외함

[B] 신고인원에는 단순경비율에 의한 추계신고자로서 과세미달자, 비사업자로서 과세미달자는 제외됨

[A] Based on taxpayers with business or real estate rental income.

[B] Taxpayers under tax threshold among those who determine their income using Simplified Expense Rate and among those who file global income tax return with no business or real estate rental income are excluded

3-3-2. 주소지별 종합소득세 확정신고 인원 현황(1/2)

Number of Taxpayers of Final Return of Global Income Tax, by Taxpayer's Residence

[단위 : 명]

In person

구분 Classification		합계 Total [A] (1)	서울 Seoul (2)	인천 Incheon (3)	경기 Gyeonggi (4)	강원 Gangwon (5)	대전 Daejeon (6)	충북 Chungbuk (7)	충남 Chungnam (8)
2006년	2006 Total	2,736,478	764,795	158,294	648,442	66,989	77,698	65,634	83,149
2007년	2007 Total	3,074,419	849,228	182,973	739,028	75,778	85,822	74,960	95,038
종합소득 규모별	by Size of Taxable Income	3,074,419	849,228	182,973	739,028	75,778	85,822	74,960	95,038
0이하	ZERO won or less	77,856	27,801	4,184	24,033	995	1,820	1,211	1,673
1천만 이하	10 million won or less	1,547,772	387,333	94,331	359,506	42,743	46,639	41,287	51,148
2천만 이하	20 million won or less	635,061	169,137	41,227	158,548	16,316	16,386	15,772	20,597
4천만 이하	40 million won or less	390,658	112,858	23,889	100,140	8,575	9,860	8,960	11,553
6천만 이하	60 million won or less	169,751	53,013	9,061	41,209	3,349	4,732	3,653	4,691
8천만 이하	80 million won or less	85,095	29,256	4,036	19,947	1,462	2,406	1,596	2,036
1억 이하	100 million won or less	48,793	18,301	2,081	11,228	723	1,290	794	1,069
2억 이하	200 million won or less	81,806	32,797	3,109	17,373	1,184	2,035	1,228	1,696
3억 이하	300 million won or less	18,464	8,160	590	3,613	265	395	274	346
5억 이하	500 million won or less	10,537	5,259	292	2,010	120	179	116	161
5억 초과	500 million won over	8,626	5,313	173	1,421	46	80	69	68
과세표준 규모별	by Size of Tax Base	3,074,419	849,228	182,973	739,028	75,778	85,822	74,960	95,038
0	ZERO	445,665	112,769	27,498	106,265	11,956	13,073	11,676	14,657
1천만 이하	10 million won or less	1,633,184	413,257	100,770	389,417	43,812	47,909	42,787	53,714
1.2천만 이하	12 million won or less	120,842	35,170	7,650	30,811	2,927	2,982	2,810	3,584
3천만 이하	30 million won or less	452,644	134,496	27,443	115,692	10,059	11,208	10,101	13,207
4천만 이하	40 million won or less	103,324	32,081	5,747	25,403	2,041	2,811	2,214	2,905
4.6천만 이하	46 million won or less	46,706	15,405	2,439	11,089	862	1,246	931	1,172
6천만 이하	60 million won or less	73,634	25,284	3,608	17,427	1,283	1,947	1,414	1,789
7천만 이하	70 million won or less	35,294	12,855	1,639	8,275	586	948	608	788
8천만 이하	80 million won or less	27,097	10,055	1,222	6,322	411	718	468	614
8.8천만 이하	88 million won or less	16,894	6,503	701	3,863	224	403	266	349
1억 이하	100 million won or less	19,865	7,614	830	4,380	301	491	301	424
2억 이하	200 million won or less	65,771	26,791	2,497	13,840	953	1,528	976	1,332
3억 이하	300 million won or less	15,828	7,079	511	3,116	220	336	237	291
5억 이하	500 million won or less	9,524	4,828	257	1,781	100	152	106	148
10억 이하	1 billion won or less	5,253	3,077	108	918	29	53	50	46
10억 초과	1 billion won over	2,894	1,964	53	429	14	17	15	18

생산부서 : 소득세과(김상윤 397-1736)

[다음페이지 계속]

[A] 신고인원에는 단순경비율에 의한 추계신고자로서 과세미달자, 비사업자로서 과세미달자는 제외됨

[A] Taxpayers under tax threshold among those who determine their income using Simplified Expense Rate and among those who file global income tax return with no business or real estate rental income are excluded

3-3-2. 주소지별 종합소득세 확정신고 인원 현황(2/2)

Number of Taxpayers of Final Return of Global Income Tax, by Taxpayer's Residence

[단위 : 명]

In person

구분 Classification		광주 Gwangju (9)	전북 Jeonbuk (10)	전남 Jeonnam (11)	대구 Daegu (12)	경북 Gyeongbuk (13)	부산 Busan (14)	울산 Ulsan (15)	경남 Gyeongnam (16)	제주 Jeju (17)
2006년	2006 Total	74,306	71,463	59,175	133,864	104,505	212,576	54,300	135,250	26,038
2007년	2007 Total	84,074	80,463	66,680	146,224	118,421	232,086	61,666	153,010	28,968
종합소득 규모별	by Size of Taxable Income	84,074	80,463	66,680	146,224	118,421	232,086	61,666	153,010	28,968
0이하	ZERO won or less	1,665	1,329	988	2,312	1,377	4,760	752	2,377	579
1천만 이하	10 million won or less	48,476	46,946	40,151	75,837	65,525	120,550	31,568	80,940	14,792
2천만 이하	20 million won or less	15,464	15,655	12,640	29,122	25,487	47,174	13,067	31,961	6,508
4천만 이하	40 million won or less	9,006	8,464	6,745	17,984	13,934	28,688	7,392	18,983	3,627
6천만 이하	60 million won or less	3,998	3,581	2,783	8,295	5,581	12,318	3,645	8,302	1,540
8천만 이하	80 million won or less	2,023	1,655	1,260	4,184	2,455	6,200	2,174	3,676	729
1억 이하	100 million won or less	1,025	893	661	2,533	1,311	3,561	956	1,996	371
2억 이하	200 million won or less	1,759	1,452	1,058	4,279	2,070	6,284	1,575	3,303	604
3억 이하	300 million won or less	380	303	243	944	384	1,314	290	819	144
5억 이하	500 million won or less	175	114	104	481	187	708	169	410	52
5억 초과	500 million won over	103	71	47	253	110	529	78	243	22
과세표준 규모별	by Size of Tax Base	84,074	80,463	66,680	146,224	118,421	232,086	61,666	153,010	28,968
0	ZERO	13,328	12,995	11,006	21,430	18,538	34,105	8,923	23,087	4,359
1천만 이하	10 million won or less	48,840	47,620	40,334	78,532	67,934	124,981	32,697	84,604	15,976
1.2천만 이하	12 million won or less	2,574	2,651	2,032	5,090	4,420	8,686	2,536	5,741	1,178
3천만 이하	30 million won or less	10,215	9,471	7,481	20,120	15,713	33,079	8,879	21,462	4,018
4천만 이하	40 million won or less	2,345	2,123	1,702	4,902	3,318	7,547	2,299	4,939	947
4.6천만 이하	46 million won or less	1,087	929	677	2,274	1,554	3,330	1,153	2,136	422
6천만 이하	60 million won or less	1,648	1,372	1,052	3,781	2,124	5,474	1,607	3,181	643
7천만 이하	70 million won or less	755	653	482	1,783	931	2,680	652	1,372	287
8천만 이하	80 million won or less	560	482	346	1,463	693	1,952	523	1,066	202
8.8천만 이하	88 million won or less	359	303	200	899	473	1,256	316	667	112
1억 이하	100 million won or less	462	359	231	1,037	506	1,560	384	829	156
2억 이하	200 million won or less	1,342	1,106	808	3,438	1,640	5,175	1,224	2,644	477
3억 이하	300 million won or less	303	230	195	817	312	1,115	249	694	123
5억 이하	500 million won or less	163	105	88	419	168	647	150	363	49
10억 이하	1 billion won or less	59	48	36	183	77	333	54	168	14
10억 초과	1 billion won over	34	16	10	56	20	166	20	57	5

생산부서 : 소득세과(김상윤 397-1736)

[2007년 3-3-2]

3-3-3. 종합소득금액 상위 30% 신고자의 인원 분포

Distribution of Taxpayers of Upper 30% Taxable Income Class [A]

[단위 : 명, %]

In person, %

구분 Classification	상위 10%내 Within high position 10%		상위 20%내 Within high position 20%		상위 30%내 Within high position 30%	
	인원 Number of Taxpayers[A]	비율 Percentage	인원 Number of Taxpayers[A]	비율 Percentage	인원 Number of Taxpayers[A]	비율 Percentage
	(1)	(2)	(3)	(4)	(5)	(6)
2005년 2005 Total	227,949	100	227,949	100	227,950	100
2006년 2006 Total	273,647	100	273,647	100	273,648	100
2007년 2007 Total	307,442	100	307,442	100	307,442	100
주소지별 by Taxpayer's Residence	307,442	100	307,442	100	307,442	100
서울 Seoul	116,169	37.8	92,143	30.0	87,000	28.3
인천 Incheon	13,086	4.3	17,696	5.8	19,377	6.3
경기 Gyeonggi	68,290	22.2	78,086	25.4	77,960	25.4
강원 Gangwon	4,864	1.6	6,394	2.1	7,064	2.3
대전 Daejeon	7,950	2.6	7,943	2.6	7,775	2.5
충북 Chungbuk	5,263	1.7	6,835	2.2	7,162	2.3
충남 Chungnam	6,856	2.2	8,761	2.8	9,319	3.0
광주 Gwangju	6,772	2.2	7,147	2.3	7,149	2.3
전북 Jeonbuk	5,615	1.8	6,569	2.1	6,811	2.2
전남 Jeonnam	4,292	1.4	5,084	1.7	5,522	1.8
대구 Daegu	15,390	5.0	14,442	4.7	13,968	4.5
경북 Gyeongbuk	8,272	2.7	10,416	3.4	11,447	3.7
부산 Busan	22,419	7.3	22,525	7.3	22,699	7.4
울산 Ulsan	6,620	2.2	5,809	1.9	5,950	1.9
경남 Gyeongnam	13,184	4.3	14,816	4.8	15,220	5.0
제주 Jeju	2,400	0.8	2,776	0.9	3,019	1.0
성별 by Gender	307,442	100	307,442	100	307,442	100
남성 Male	244,433	79.5	226,550	73.7	212,775	69.2
여성 Female	59,909	19.5	79,284	25.8	93,312	30.4
기타 Others [B]	3,100	1.0	1,608	0.5	1,355	0.4
연령별 by Age	307,442	100	307,442	100	307,442	100
20대 이하 Under 20 years	4,528	1.5	10,546	3.4	16,923	5.5
30대 이상 30 years or more	53,959	17.6	77,933	25.3	87,036	28.3
40대 이상 40 years or more	117,129	38.1	117,359	38.2	110,172	35.8
50대 이상 50 years or more	83,300	27.1	67,028	21.8	59,548	19.4
60대 이상 60 years or more	32,806	10.7	24,129	7.8	23,776	7.7
70대 이상 70 years or more	12,620	4.1	8,839	2.9	8,632	2.8
기타 Others [B]	3,100	1.0	1,608	0.5	1,355	0.4

생산부서 : 소득세과(김상윤 397-1736)

[2007년 3-3-3]

[A] 신고인원에는 단순경비율에 의한 추계신고자로서 과세미달자, 비사업자로서 과세미달자는 제외됨

[B] 법인격 없는 단체 및 외국인 신고자를 의미함

[A] Taxpayers under tax threshold among those who determine their income using Simplified Expense Rate and among those who file global income tax return with no business or real estate rental income excluded

[B] Not incorporated group and foreign reporter

3-4-1. 개인사업자 재무제표 주요 계정과목 신고 현황

Balance Sheet and Income Statement of Individuals by Selected Items

[단위 : 백만원]

In million won

구분 Classification	2006년 2006 Year				2007년 2007 Year [A]			
	외부조정		자기조정		외부조정		자기조정	
	Adjusted by CPA or CPTA		Self-Adjustment		Adjusted by CPA or CPTA		Self-Adjustment	
	결손소득자	과세소득자	결손소득자	과세소득자	결손소득자	과세소득자	결손소득자	과세소득자
	Deficit	Taxable Income	Deficit	Taxable Income	Deficit	Taxable Income	Deficit	Taxable Income
	(1)		(2)		(1)		(2)	
대차대조표 B/S [B]								
신고건수 Number of Returns	31,658	605,284	6,045	81,300	36,979	692,397	6,499	96,616
유동자산 Current Assets	7,735,681	79,431,508	448,192	3,425,290	6,086,145	100,388,644	419,868	3,609,752
고정자산 Non-current Assets	8,920,971	173,128,831	787,039	10,246,908	11,534,138	200,050,075	952,244	12,136,166
자산총계 Total Assets	16,656,652	252,560,339	1,235,231	13,672,198	17,620,283	300,438,719	1,372,112	15,745,918
유동부채 Current Liabilities	5,474,774	49,490,393	322,263	2,088,952	5,276,748	57,513,227	395,502	2,346,126
고정부채 Non-current Liabilities	4,774,387	60,008,490	309,990	2,784,874	5,584,622	72,483,091	372,427	3,364,994
부채총계 Total Liabilities	10,249,161	109,498,883	632,253	4,873,826	10,861,370	129,996,318	767,929	5,711,120
자본금 Capital Stock	7,726,586	117,453,261	762,278	7,525,056	8,273,165	141,443,138	775,488	8,507,178
당기순손익 Net Income or Loss	-1,319,095	25,608,195	-159,300	1,273,316	-1,514,252	28,999,263	-171,305	1,527,620
자본총계 Total Equity	6,407,491	143,061,456	602,978	8,798,372	6,758,913	170,442,401	604,183	10,034,798
부채와 자본총계 Total Liabilities and Equity	16,656,652	252,560,339	1,235,231	13,672,198	17,620,283	300,438,719	1,372,112	15,745,918
손익계산서 I/S [C]								
신고건수 Number of Returns	31,658	605,284	6,045	81,300	36,979	692,397	6,499	96,616
매출액 Sales	10,055,774	329,629,345	1,167,355	17,991,905	11,071,425	373,729,940	1,107,923	19,724,382
매출원가 Cost of Goods sold	7,479,216	234,411,270	899,228	12,008,649	7,697,689	263,089,684	825,674	12,607,760
매출총이익 Gross Profit	2,576,558	95,218,075	268,127	5,983,256	3,373,736	110,640,256	282,249	7,116,622
판매비와 관리비 General and Administrative Expense	3,570,874	67,506,572	405,053	4,660,603	4,482,874	78,311,439	418,859	5,524,708
영업손익 Operating Income(Loss)	-994,316	27,711,503	-136,926	1,322,653	-1,109,138	32,328,817	-136,610	1,591,914
영업외수익 Non-operating Income	141,051	2,644,403	10,620	123,551	168,131	2,713,999	10,411	134,955
영업외비용 Non-operating Expense	437,869	3,909,957	31,681	160,725	572,175	6,046,653	44,967	199,294
경상손익 Ordinary Income(Loss)	-1,291,134	26,445,949	-157,987	1,285,479	-1,513,182	28,996,163	-171,166	1,527,575
특별이익 Extraordinary Gain	4,606	58,261	185	1,735	-1,070	3,155	-139	46
특별손실 Extraordinary Loss	32,567	896,015	1,498	13,898	-	55	-	1
당기순손익 Net Income(Loss)	-1,319,095	25,608,195	-159,300	1,273,316	-1,514,252	28,999,263	-171,305	1,527,620

생산부서 : 소득세과(김상훈 397-1736)

[2007년 3-5-1, 3-5-2]

[A] 2007년에 종합소득세를 신고한 것을 기준으로 작성함

[B] 종합소득세 신고시 제출한 표준대차대조표상 회사계상 금액임

[C] 종합소득세 신고시 제출한 표준손익계산서상 회사계상 금액임

[A] Based on the returns of global income tax attributable to 2007 taxable year

[B] Amount on the balance sheet submitted when filing 2007 Global Income Tax

[C] Amount on the Income Statement sheet submitted when filing 2007 Global Income Tax

3-4-2. 기부금 신고 현황

Filing of Donation

[단위 : 백만원]

In million won

구분 Classification	합계 Total		기부금특별공제 Deduction for Donation [C]		필요경비 Necessary Expenses [D]	
	인원 Number of Taxpayers [B]	금액 Amount	인원 Number of Taxpayers	금액 Amount	인원 Number of Taxpayers	금액 Amount
	(1)		(2)		(3)	
2006년 2006 Total	433,783	1,140,756	401,115	995,922	32,668	144,834
2007년 2007 Total [A]	500,354	1,283,316	468,565	1,111,451	31,789	171,865
종합소득 규모별 by Size of Taxable Income	500,354	1,283,316	468,565	1,111,451	31,789	171,865
0 Zero	2,355	30,564	630	804	1,725	29,760
1천만 이하 10 million won or less	89,811	57,603	88,279	54,134	1,532	3,469
2천만 이하 20 million won or less	99,614	114,208	96,040	107,776	3,574	6,432
4천만 이하 40 million won or less	115,842	192,464	109,454	177,286	6,388	15,178
6천만 이하 60 million won or less	71,146	159,052	66,792	146,305	4,354	12,747
8천만 이하 80 million won or less	38,183	114,078	35,032	104,076	3,151	10,002
1억 이하 100 million won or less	22,472	82,265	20,268	74,319	2,204	7,946
2억 이하 200 million won or less	40,451	213,687	34,973	182,774	5,478	30,913
3억 이하 300 million won or less	9,818	79,419	8,174	65,861	1,644	13,558
5억 이하 500 million won or less	5,685	64,078	4,743	53,971	942	10,107
5억 초과 500 million won over	4,977	175,898	4,180	144,145	797	31,753
10분위분포 by Ten Bracket	500,354	1,283,316	468,565	1,111,451	31,789	171,865
상위 10%내 Within high position 10%	145,918	788,883	130,101	679,625	15,817	109,258
상위 20%내 Within high position 20%	111,936	216,429	105,473	198,929	6,463	17,500
상위 30%내 Within high position 30%	73,259	105,407	69,563	98,281	3,696	7,126
상위 40%내 Within high position 40%	49,809	57,949	47,988	54,411	1,821	3,538
상위 50%내 Within high position 50%	36,807	34,784	35,888	33,192	919	1,592
상위 60%내 Within high position 60%	28,623	21,928	28,146	21,138	477	790
상위 70%내 Within high position 70%	22,039	13,792	21,743	13,132	296	660
상위 80%내 Within high position 80%	16,410	8,171	16,200	7,695	210	476
상위 90%내 Within high position 90%	10,259	4,079	10,094	3,573	165	506
상위 100%내 Within high position 100%	5,294	31,894	3,369	1,475	1,925	30,419
성별 by Gender	500,354	1,283,316	468,565	1,111,451	31,789	171,865
남성 Male	343,239	982,561	318,271	857,474	24,968	125,087
여성 Female	155,902	294,750	149,255	250,333	6,647	44,417
기타 Others	1,213	6,005	1,039	3,644	174	2,361
연령별 by Age	500,354	1,283,316	468,565	1,111,451	31,789	171,865
30세 미만 Under 30 years	22,977	22,773	22,656	21,473	321	1,300
30세 이상 30 years or more	111,764	200,782	106,469	184,259	5,295	16,523
40세 이상 40 years or more	180,211	440,607	168,073	385,840	12,138	54,767
50세 이상 50 years or more	129,024	367,231	120,395	319,724	8,629	47,507
60세 이상 60 years or more	44,296	182,300	40,338	151,235	3,958	31,065
70세 이상 70 years or more	10,869	63,618	9,595	45,276	1,274	18,342
기타 Others	1,213	6,005	1,039	3,644	174	2,361

생산부서 : 소득세과(김상윤 397-1736)

[2007년 3-5-3]

[A] 2007년 귀속 종합소득세 신고를 기준으로 작성함

[B] 신고인원에는 단순경비율에 의한 신고자로서 과세미달자와 비사업자로서 과세미달자는 제외함

[C] 종합소득금액에서 공제되는 기부금을 말함

[D] 사업소득 또는 부동산임대소득을 계산하는 때에 필요경비로 차감되는 기부금을 말함

[A] Based on the returns of global income tax attributable to 2007 taxable year

[B] Taxpayers under tax threshold among those who determine their income using Simplified Expense Rate and among those who file global income tax return with no business or real estate income are excluded

[C] Donation deducted from global taxable income as special deductions

[D] Donation deducted as necessary expenses in calculating business income or real estate rental income

3-5-1. 종합소득세 결정·경정 현황 (1/3)

Assessment and Reassessment of Global Income Tax (1/3)

[단위 : 백만원]

In million won

구분 Classification	2006년 2006 Year		2007년 2007 Year [A]	
	건수	금액	건수	금액
	Number of Assessments	Amount	Number of Assessments	Amount
	(1)		(2)	
결손소득 Deficit	2,801	223,319	3,144	245,244
과세소득 Global Income	579,317	20,472,326	647,420	25,537,843
이자소득 Interest Income	6,934	440,435	14,823	932,833
배당소득 Dividend Income	5,170	1,158,509	14,042	2,527,879
사업·부동산소득 Business, Real Estate Rental Income	504,425	12,670,657	522,664	13,671,608
근로소득 Wage & Salary Income	130,316	5,974,333	180,823	8,092,939
일시재산소득 Temporary Property Income	355	11,962	390	17,288
연금소득 Pension Income	31	73	48	112
기타소득 Other Income	12,597	216,357	20,662	295,184
소득공제 Income Deduction	-	3,043,128	-	3,722,533
인적공제 Personal Deduction	-	1,754,541	-	1,928,185
기본공제 Basic Deduction	1,455,229	1,455,229	1,533,748	1,533,748
추가공제 Additional Deduction	-	262,053	-	335,616
70세이상 Person aged 70 or more	47,026	70,539	67,012	100,518
65세이상 Person aged 65 or more	54,582	54,583	64,018	64,018
장애인 Handicapped Person	19,977	27,236	27,926	46,060
부녀자 Female head of family	68,095	34,074	78,406	39,213
6세이하 Lineal descendant aged 6 and under	76,426	75,621	86,735	85,807
소수공제자추가공제 Additional Deduction for Small Dependents	47,000	37,259	73,500	58,821
특별공제 Special Deduction	-	473,082	-	758,966
보험료공제 Insurance Premium Deduction	84,718	145,992	124,479	239,166
의료비공제 Medical Expense Deduction	20,914	45,264	31,456	69,449
교육비공제 Education Expense Deduction	34,527	100,805	50,663	160,545
주택자금공제 Housing Fund Allowances	15,010	22,444	24,481	41,375
기부금공제 Deduction for Donation	74,484	157,530	99,035	246,385
혼인등공제 Marriage · Moving · Funeral	975	1,047	1,806	2,046
표준공제 Standard Deduction	462,766	286,617	488,768	309,707
연금보험공제 National pension Premium Deduction	255,085	341,385	314,432	449,090
퇴직연금소득공제 Retirement Pension Deduction	1,068	1,572	1,791	2,813
조특법상소득공제 Deduction Under the STTCL[B]	-	185,931	-	273,772
개인연금저축 Pension Savings opened before 2000.12.31	25,470	15,367	28,580	16,257
신용카드 Credit Card Deduction	63,190	128,566	95,922	196,827
정치자금 Deduction for Donation to Political Fund	207	623	355	258
연금저축 Pension Savings opened after 2001.1.1	16,548	27,344	24,647	48,401
기타 Other Deductions	2,467	14,031	2,007	12,029

생산부서 : 소득세과(김경수 397-1746)

[다음 페이지 계속]

[A] 2007년도 중 결정·경정분을 기준으로 작성함

[B] 조세특례제한법상 소득공제를 말함

3-5-1. 종합소득세 결정·경정 현황 (2/3)

Assessment and Reassessment of Global Income Tax (2/3)

[단위 : 백만원]

In million won

구분 Classification	2006년 2006 Year		2007년 2007 Year [A]	
	건수	금액	건수	금액
	Number of Assessments	Amount	Number of Assessments	Amount
	(1)		(2)	
공제부족액 Deduction deficit	-	68,384	-	88,989
실제소득공제 Deduction Amount	-	2,974,744	-	3,633,544
과세표준 Tax Base	508,426	17,497,582	562,138	21,904,299
산출세액 Calculated Tax Amount	508,426	4,279,781	562,138	5,451,483
세액공제 Tax Credit	-	260,458	-	453,429
소득세법상 세액공제 Credits under the ITL [C]	-	219,547	-	408,202
배당세액공제 Tax credit for dividend income	3,992	166,277	10,637	336,315
기장세액공제 Credit for Bookkeeping	50,154	6,619	52,386	7,048
외국납부세액공제 Foreign Tax Credit	288	4,902	419	5,006
재해손실세액공제 Tax credit for casualty loss	46	428	62	349
근로소득세액공제 Special tax credit for wage&salary Income	108,198	40,396	154,707	58,449
매매차익예정신고공제 Tax Credit for Pre>Returns and Estimated Payment of a Real Estate Dealer	61	634	68	630
납세조합징수세액공제 Taxpayer Associations Credit	1,362	291	1,279	405
조특법상세액공제 Credits under the STTCL [D]	-	32,992	-	37,041
임시투자세액공제 Temporarily Granted Investment Credit	2,802	18,677	3,045	20,780
수입금액증가세액공제 Credit for Filing a revenue increase	8,053	12,996	7,887	15,075
전자신고세액공제 Credit for E-filing	56,193	1,319	49,785	1,186
기타세액공제 Other Credits	6,954	7,919	9,085	8,186
감면세액 Tax Exemption	-	79,305	-	94,524
창업중소기업세액감면 Exemption for Start-Up Small Size Corporation	867	3,994	779	3,937
중소기업특별세액감면 Special Exemption for Small Size Corporation	88,629	72,239	87,268	82,861
지방이전중소기업감면 Exemption for Moving Rural Province	72	1,044	80	4,967
기타세액감면 Other Exemptions	109	2,028	123	2,759
결정세액 Determined Tax Amount	507,963	3,940,018	561,448	4,903,530
가산세 Penalty Tax	-	847,394	-	795,596
신고불성실 Failure to File Return	219,915	352,341	244,542	374,785
납부불성실 Non Payment or Under Payment	408,682	464,948	464,001	390,270
보고불성실 Under-reporting of Income	3,606	5,941	3,858	7,699
증빙불비 Failure to Gather Relevant Tax Invoices	6,823	5,910	7,718	5,967
영수증명세서 미제출 Failure to Submit a List of Invoices	498	381	455	361
무기장 Failure to maintain Adequate Books and Records	55,765	17,873	31,256	16,514

생산부서 : 소득세과(김경수 397-1746)

[다음 페이지 계속]

[A] Includes cases assessed, reassessed during 2007

[B] Deduction under the Special Tax Treatment Control Law

3-5-1. 종합소득세 결정·경정 현황 (3/3)

Assessment and Reassessment of Global Income Tax (3/3)

[단위 : 백만원]

In million won

구분 Classification		2006년 2006 Year		2007년 2007 Year [A]	
		건수	금액	건수	금액
		Number of Assessments	Amount	Number of Assessments	Amount
		(1)		(2)	
추가납부세액	Tax to be Paid additionally	499	2,711	510	1,242
총결정세액	Total Determined Tax Amount	515,306	4,790,123	566,682	5,700,368
기납부세액	Tax Prepaid	-	1,829,442	-	2,669,537
중간예납	Interim Prepayment	132,963	393,141	118,925	497,024
토지매매차익 신고납부	Tax Pre-Paid for Capital Gains	217	11,937	252	10,907
토지매매차익 결정고지	Tax Pre-Notified for Capital Gains	31	815	32	6,699
납세조합징수	Tax paid through taxpayers' associations	66	201	52	50
수시부과	Tax Occassionally Assessed	906	5,532	1,152	8,088
원천징수	Tax withheld or collected	161,551	834,228	216,180	1,328,055
확정신고납부	Final tax return and payment	159,033	392,309	144,026	531,454
분납	Tax Payment in Installment	5,819	168,971	7,967	240,998
수정신고납부	Amended tax return and payment	3,569	22,308	4,324	46,262
환급세액	Tax Refundable	93,491	371,263	111,664	463,263
고지세액	Tax Amount Notified	462,714	3,331,944	497,299	3,494,094

생산부서 : 소득세과(김경수 397-1746)

[2007년 3-6-1]

[C] 소득세법상 세액공제를 말함

[D] 조세특례제한법상 세액공제를 말함

[C] Credits under Income Tax Law

[D] Credits under the Special Tax Treatment Control Law

3-5-2. 주요항목 결정·경정 현황 I (1/2)

Assessment and Reassessment of Selected Items I (1/2)

[단위 : 백만원]

In million won

구분 Classification		결정·경정 현황 Assessment					
		건수 Number of Assessments [A]	소득금액 Taxable Income	소득공제 Income Deduction	과세표준 Tax Base	산출세액 Calculated Tax Amount	세액공제 Tax Credit
		(1)	(2)	(3)	(4=2-3)	(5)	(6)
2005년	2005 Total	560,419	19,044,582	2,678,338	16,366,244	4,123,973	170,816
2006년	2006 Total	582,118	20,472,326	2,974,744	17,497,582	4,279,781	260,458
2007년	2007 Total	650,564	25,537,843	3,633,544	21,904,299	5,451,483	453,429
주소지별	by Taxpayer's Residence	650,564	25,537,843	3,633,544	21,904,299	5,451,483	453,429
서울	Seoul	179,464	10,390,876	1,061,882	9,328,994	2,536,489	241,880
인천	Incheon	41,604	1,348,167	206,433	1,141,734	268,822	14,018
경기	Gyeonggi	160,281	5,963,895	881,790	5,082,105	1,218,509	85,191
강원	Gangwon	18,543	437,897	95,856	342,041	67,640	3,937
대전	Daejeon	18,498	544,663	109,725	434,938	95,922	8,359
충북	Chungbuk	18,649	411,833	94,375	317,458	66,597	5,465
충남	Chungnam	21,443	621,453	123,940	497,513	109,923	6,568
광주	Gwangju	15,560	484,275	88,721	395,554	93,550	6,677
전북	Jeonbuk	16,250	395,286	86,858	308,428	68,602	2,992
전남	Jeonnam	12,183	277,861	69,599	208,262	42,550	2,361
대구	Daegu	29,390	948,280	159,587	788,693	188,136	17,460
경북	Gyeongbuk	24,368	618,766	130,309	488,457	104,007	6,261
부산	Busan	43,806	1,617,055	233,779	1,383,276	332,511	32,321
울산	Ulsan	13,792	425,452	92,102	333,350	71,409	4,252
경남	Gyeongnam	31,157	896,327	170,245	726,082	158,459	13,857
제주	Jeju	5,576	155,757	28,343	127,414	28,357	1,830
성별	by Gender [B]	648,829	25,488,803	3,629,706	21,859,097	5,441,508	452,922
남성	Male	438,168	20,823,748	2,801,441	18,022,307	4,657,776	398,603
여성	Female	210,661	4,665,055	828,265	3,836,790	783,732	54,319
연령별	by Age [B]	648,829	25,488,803	3,629,706	21,859,097	5,441,508	452,922
30세 미만	Under 30 years	36,452	630,683	106,555	524,128	95,708	7,998
30세 이상	30 years or more	166,803	4,513,486	929,492	3,583,994	756,682	51,834
40세 이상	40 years or more	229,462	9,244,748	1,447,701	7,797,047	1,898,699	119,033
50세 이상	50 years or more	137,594	6,581,192	812,480	5,768,712	1,510,516	129,950
60세 이상	60 years or more	57,471	3,257,896	243,246	3,014,650	851,911	101,002
70세 이상	70 years or more	21,047	1,260,798	90,232	1,170,566	327,992	43,105
기타	Others [C]	1,735	49,040	3,838	45,202	9,975	507

생산부서 : 소득세과(김경수 397-1746)

[다음페이지 계속]

[A] 2007년도 중 결정·경정분을 기준으로 작성

[B] 법인격 없는 단체 및 외국인 신고자는 제외됨

[C] 법인격 없는 단체 및 외국인 신고자를 의미함

[A] Includes cases assessed, reassessed during 2007

[B] Excluding not-incorporated group and foreign reporter

[C] Not-incorporated group and foreign reporter

3-5-2. 주요항목 결정·경정 현황 I (2/2)

Assessment and Reassessment of Selected Items I (2/2)

[단위 : 백만원]

In million won

구분 Classification	결정·경정 현황 Assessment					환급세액 Tax Refundable	고지세액 Tax Amount Notified
	세액감면 Tax Exemption	결정세액 Determined Tax Amount	가산세 Penalty Tax	추가납부세액 Tax to be Paid additionally	기납부세액 Prepaid Tax		
	(7)	(8=5-6-7)	(9)	(10)	(11)		
2005년 2005 Total	76,104	3,877,053	963,079	**	1,513,399	487,714	2,924,162
2006년 2006 Total	79,305	3,940,018	847,394	2,711	1,829,442	371,263	3,331,944
2007년 2007 Total	94,524	4,903,530	795,596	1,242	2,669,537	463,263	3,494,094
주소지별 by Taxpayer's Residence	94,524	4,903,530	795,596	1,242	2,669,537	463,263	3,494,094
서울 Seoul	23,600	2,271,009	323,281	577	1,415,451	203,116	1,382,532
인천 Incheon	6,259	248,545	60,296	34	81,868	23,990	250,997
경기 Gyeonggi	22,295	1,111,023	211,244	53	527,644	143,482	938,158
강원 Gangwon	1,256	62,447	11,799	8	28,175	7,395	53,474
대전 Daejeon	1,743	85,820	12,105	3	44,714	5,816	59,030
충북 Chungbuk	1,902	59,230	9,305	150	31,742	2,726	39,669
충남 Chungnam	2,862	100,493	19,718	13	42,619	7,823	85,428
광주 Gwangju	2,148	84,725	12,592	21	45,608	4,743	56,473
전북 Jeonbuk	1,593	64,017	12,041	3	26,734	6,386	55,713
전남 Jeonnam	1,105	39,084	5,971	68	18,525	3,350	29,948
대구 Daegu	6,138	164,538	21,982	90	95,377	8,161	99,394
경북 Gyeongbuk	4,040	93,706	16,427	36	42,446	12,280	80,003
부산 Busan	10,503	289,687	45,008	78	149,438	18,896	204,231
울산 Ulsan	1,872	65,285	10,906	-	30,209	5,887	51,869
경남 Gyeongnam	6,674	137,928	18,477	106	75,078	6,719	88,152
제주 Jeju	534	25,993	4,444	2	13,909	2,493	19,023
성별 by Gender [B]	94,443	4,894,143	794,789	1,242	2,661,891	461,378	3,489,661
남성 Male	79,811	4,179,362	663,032	894	2,327,750	394,863	2,910,401
여성 Female	14,632	714,781	131,757	348	334,141	66,515	579,260
연령별 by Age [B]	94,443	4,894,143	794,789	1,242	2,661,891	461,378	3,489,661
30세 미만 Under 30 years	1,329	86,381	12,516	39	40,785	6,592	64,743
30세 이상 30 years or more	13,927	690,921	125,150	126	284,631	56,391	587,957
40세 이상 40 years or more	41,231	1,738,435	325,139	825	808,151	138,165	1,394,413
50세 이상 50 years or more	24,676	1,355,890	215,590	327	771,931	161,923	961,799
60세 이상 60 years or more	10,891	740,018	91,187	-90	533,571	83,452	380,996
70세 이상 70 years or more	2,389	282,498	25,207	15	222,822	14,855	99,753
기타 Others [C]	81	9,387	807	-	7,646	1,885	4,433

생산부서 : 소득세과(김경수 397-1746)

[2007년 3-6-2, 3-6-4]

3-5-3. 주요항목 결정·경정 현황 II (1/2)

Assessment and Reassessment of Selected Items II (1/2)

[단위 : 백만원]

In million won

구분 Classification		결정·경정 현황 Assessment					
		건수 Number of Assessments [A]	소득금액 Taxable Income	소득공제 Income Deduction	과세표준 Tax Base	산출세액 Calculated Tax Amount	세액공제 Tax Credit
		(1)	(2)	(3)	(4=2-3)	(5)	(6)
종합소득 규모별	by Size of Taxable Income	650,564	25,537,843	3,633,544	21,904,299	5,451,483	453,429
1천만 이하	10 million won or less	228,752	1,129,757	681,307	448,450	41,880	2,919
2천만 이하	20 million won or less	164,400	2,253,774	787,154	1,466,620	133,234	11,624
4천만 이하	40 million won or less	129,343	3,467,032	945,185	2,521,847	320,264	26,917
6천만 이하	60 million won or less	47,514	2,186,852	436,060	1,750,792	270,202	14,756
8천만 이하	80 million won or less	22,224	1,440,543	208,444	1,232,099	225,356	8,615
1억 이하	100 million won or less	13,136	1,078,326	116,486	961,840	196,632	6,547
2억 이하	200 million won or less	25,043	3,107,314	220,772	2,886,542	729,427	31,326
3억 이하	300 million won or less	8,117	1,775,634	76,218	1,699,416	502,035	33,968
5억 이하	500 million won or less	6,037	2,062,532	62,426	2,000,106	634,984	50,414
5억 초과	500 million won over	5,998	7,036,079	99,492	6,936,587	2,397,469	266,343
과세표준 규모별	by Size of Tax Base	650,564	25,537,843	3,633,544	21,904,299	5,451,483	453,429
1천만 이하	10 million won or less	335,313	2,563,918	1,407,715	1,156,203	97,941	11,641
1.2천만 이하	12 million won or less	34,535	554,837	186,394	368,443	32,502	4,227
3천만 이하	30 million won or less	149,197	3,693,341	954,133	2,739,208	337,041	28,016
4천만 이하	40 million won or less	30,275	1,223,807	221,613	1,002,194	145,883	7,541
4.6천만 이하	46 million won or less	12,834	624,133	97,441	526,692	82,510	3,647
6천만 이하	60 million won or less	20,277	1,172,116	161,630	1,010,486	176,320	6,542
7천만 이하	70 million won or less	9,334	641,172	73,635	567,537	107,668	3,675
8천만 이하	80 million won or less	7,348	568,604	57,827	510,777	100,941	3,282
8.8천만 이하	88 million won or less	4,776	405,270	36,781	368,489	76,502	2,346
1억 이하	100 million won or less	5,893	549,063	46,276	502,787	111,087	3,285
2억 이하	200 million won or less	21,809	2,893,407	179,849	2,713,558	704,197	32,420
3억 이하	300 million won or less	7,499	1,711,478	69,558	1,641,920	489,470	34,245
5억 이하	500 million won or less	5,699	2,009,234	61,085	1,948,149	621,543	49,344
10억 이하	1 billion won or less	3,621	2,253,521	42,668	2,210,853	741,250	73,751
10억 초과	1 billion won over	2,154	4,673,942	36,939	4,637,003	1,626,628	189,467

생산부서 : 소득세과(김경수 397-1746)

[다음페이지 계속]

[A] 2007년도 중 결정·경정분을 기준으로 작성

[A] Includes cases assessed, reassessed during 2007

3-5-3. 주요항목 결정·경정 현황 II (2/2)

Assessment and Reassessment of Selected Items II (2/2)

[단위 : 백만원]

In million won

구분 Classification		결정·경정 현황 Assessment					환급세액 Tax Refundable	고지세액 Tax Amount Notified
		세액감면 Tax Exemption	결정세액 Determined Tax Amount	가산세 Penalty Tax	추가납부세액 Tax to be Paid additionally	기납부세액 Prepaid Tax		
		(7)	(8=5-6-7)	(9)	(10)	(11)		
종합소득 규모별	by Size of Taxable Income	94,524	4,903,530	795,596	1,242	2,669,537	463,263	3,494,094
1천만 이하	10 million won or less	812	38,149	9,311	375	26,849	160,499	181,485
2천만 이하	20 million won or less	3,276	118,334	21,429	84	44,500	33,728	129,075
4천만 이하	40 million won or less	9,762	283,585	40,904	99	136,026	49,135	237,697
6천만 이하	60 million won or less	9,190	246,256	33,290	110	136,734	24,408	167,330
8천만 이하	80 million won or less	8,026	208,715	30,396	54	112,729	44,088	170,524
1억 이하	100 million won or less	6,882	183,203	28,901	66	96,697	15,259	130,732
2억 이하	200 million won or less	20,716	677,385	109,422	185	364,432	31,858	454,418
3억 이하	300 million won or less	9,440	458,627	77,000	295	249,409	17,715	304,228
5억 이하	500 million won or less	7,868	576,702	100,848	164	313,047	17,036	381,703
5억 초과	500 million won over	18,552	2,112,574	344,095	-190	1,189,114	69,537	1,336,902
과세표준 규모별	by Size of Tax Base	94,524	4,903,530	795,596	1,242	2,669,537	463,263	3,494,094
1천만 이하	10 million won or less	2,072	84,228	17,354	434	49,750	179,071	231,337
1.2천만 이하	12 million won or less	730	27,545	4,574	17	12,613	14,555	34,078
3천만 이하	30 million won or less	9,183	299,842	41,305	131	147,780	46,831	240,329
4천만 이하	40 million won or less	4,957	133,385	17,562	61	70,286	15,861	96,583
4.6천만 이하	46 million won or less	2,835	76,028	10,144	15	42,985	5,573	48,775
6천만 이하	60 million won or less	6,290	163,488	23,125	40	88,334	16,581	114,900
7천만 이하	70 million won or less	3,998	99,995	14,885	18	52,231	32,670	95,337
8천만 이하	80 million won or less	3,797	93,862	14,565	67	49,432	6,306	65,368
8.8천만 이하	88 million won or less	2,720	71,436	11,638	10	37,025	6,390	52,449
1억 이하	100 million won or less	3,797	104,005	16,267	11	55,294	6,275	71,264
2억 이하	200 million won or less	19,565	652,212	107,341	178	347,220	30,770	443,281
3억 이하	300 million won or less	8,895	446,330	75,072	287	243,251	17,080	295,518
5억 이하	500 million won or less	7,452	564,747	99,967	208	304,386	17,643	378,179
10억 이하	1 billion won or less	6,429	661,070	109,526	100	370,901	33,988	433,783
10억 초과	1 billion won over	11,804	1,425,357	232,271	-335	798,049	33,669	892,913

생산부서 : 소득세과(김경수 397-1746)

[2007년 3-6-3]

3-5-4. 종합소득세에 따른 농어촌특별세 결정·경정 현황

Assessment and Reassessment of Special Tax for Rural Development

[단위 : 백만원]

In million won

구분 Classification	건수 Number of Assessments	과세표준 Tax Base	산출세액 Calculated Tax Amount	가산세 Penalty Tax	기납부세액 Prepaid Tax Amount	환급세액 Tax Refund	고지세액 Tax Amount Notified
	(1)	(2)	(3)	(4)	(5)	(6)	(7=3+4-5+6)
2006년 2006 Total	6,237	26,969	5,384	200	373	528	5,739
2007년 2007 Total [A]	6,646	30,619	6,101	226	537	832	6,622
주소지별 by Taxpayer's Residence	6,646	30,619	6,101	226	537	832	6,622
서울 Seoul	1,628	10,295	2,051	60	152	339	2,298
인천 Incheon	442	1,210	233	16	18	18	249
경기 Gyeonggi	1,814	6,260	1,250	55	192	152	1,265
강원 Gangwon	207	295	59	2	7	4	58
대전 Daejeon	166	1,107	221	4	17	15	223
충북 Chungbuk	145	702	140	6	2	10	154
충남 Chungnam	158	853	171	4	6	8	177
광주 Gwangju	178	594	119	5	6	16	134
전북 Jeonbuk	78	514	102	3	2	11	114
전남 Jeonnam	129	565	112	5	4	17	130
대구 Daegu	274	2,393	479	18	32	58	523
경북 Gyeongbuk	193	731	146	8	36	34	152
부산 Busan	554	2,490	496	19	34	74	555
울산 Ulsan	126	371	74	3	3	13	87
경남 Gyeongnam	424	2,105	421	17	22	62	478
제주 Jeju	130	134	27	1	4	1	25

생산부서 : 소득세과(김경수 397-1746)

[2007년 3-6-5]

[A] 2007년도에 종합소득세를 결정한자로서 농어촌특별세를 결정·경정한자를 기준으로 작성

[A] Based on special tax for rural development assessed in the course of global income tax assessment during 2007

4

원천세

Withholding of Income Tax

4 원천세

1) 원천징수의무자

- (1) 국내에서 거주자·비거주자·내국법인에게 소득세법 또는 법인세법에서 정한 원천징수대상 소득금액을 지급하는 거주자·비거주자·내국법인·외국법인의 국내지점 등은 소득세 또는 법인세를 원천징수·납부할 의무가 있음

2) 원천징수 과세체계

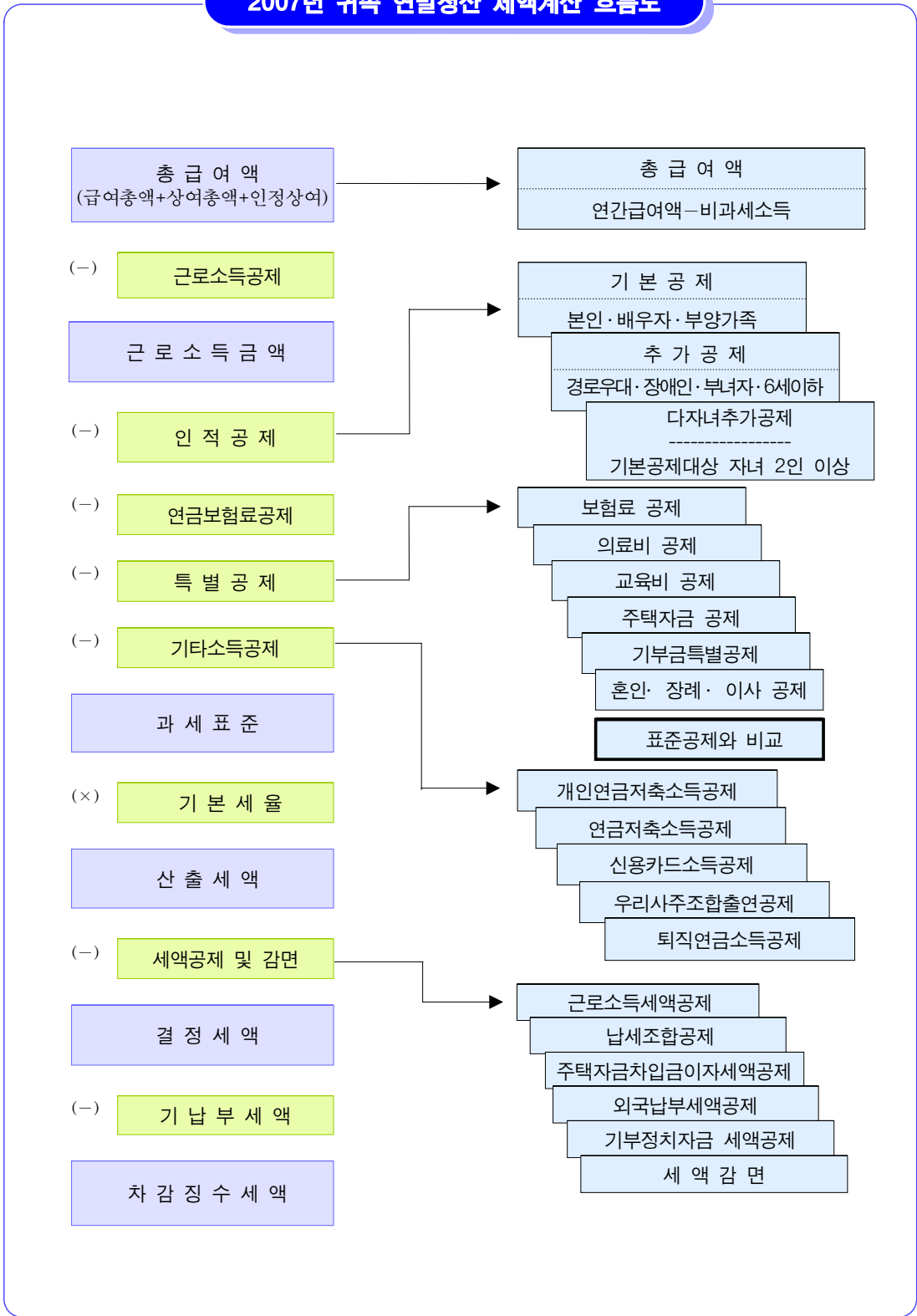
- (1) 완납적 원천징수 : 원천징수의무자가 소정의 세율로 계산한 세액을 원천징수 납부함으로써 당해 소득에 대한 납세의무가 종결되는 경우
 - 분리과세 이자·배당·일용근로자 근로소득 및 연 300만원 이하의 기타소득금액
- (2) 예납적 원천징수 : 원천징수에 의하여 납세의무가 종결되지 않고, 각 소득 등의 과세방법에 따라 산출세액을 다시 계산한 후 원천징수한 세액을 공제하는 예납적인 경우
 - 소득세법상 분리과세 대상소득을 제외한 기타의 소득금액과 법인의 이자소득 금액
- (3) 종합적 원천징수 : 원천징수 대상 소득 지급시 먼저 예납적 원천징수 방법으로 원천징수 하고, 이를 다시 연간소득에 대하여 과세방법에 따라 세액을 계산한 후 그동안 원천징수한 세액과 과부족을 정산(연말정산)하는 경우
 - 근로소득·사업소득의 연말정산

원천징수제도는 납세의무자가 자신의 세금을 직접 납부하지 않고 원천징수 대상 소득을 지급하는 자(원천징수의무자)가 이를 지급하는 때에 법에서 정한 세율에 따라 미리 징수하여 납부하는 제도임

3) 원천징수대상 소득 및 세율 (2007년 기준)

소득자 구분	원천징수 대상소득	원천징수 세율
내국법인	- 이자소득, 투자신탁 수익의 분배금, 신탁재산에 귀속되는 채권이자소득	14% (비영업대금의 이익은 25%)
	- 이자소득	
개 인	· 분리과세를 신청한 장기채권·이자소득	30%
	· 비영업대금의 이익	25%
	· 일반 이자소득	14%
	- 배당소득	14%
	- 사업소득(의료보건용역, 저술가·작곡가 등의 인적용역)의 수입금액	3%
	- 갑종근로소득	기본세율 (매월 원천징수시는 간이세율)
	- 연금소득	
	· 국민연금, 공무원·사립학교교직원연금	기본세율 (매월 원천징수시는 간이세율)
	· 연금 형태로 지급받는 퇴직보험 보험금, 연금 저축 소득	5%
	- 일용근로자의 근로소득	8%
	- 기타소득	20%
	- 봉사료 수입금액	5%
	- 갑종퇴직소득, 직장공제회 초과반환금	기본세율

2007년 귀속 연말정산 세액계산 흐름도



4-1-1. 원천징수 이행상황 신고 현황 |

Withholding of Income Tax | [A]

[단위 : 백만원]

In million won

구분 Classification		소득지급액 Payment of Income [B]		원천징수세액 Amount of Tax Withheld [C]	
		신고건수 Number of Filings [D]	총지급액 (과세미달·비과세포함) Amount Paid	소득세 등 Income Tax	농어촌특별세 Special Tax for Rural Development
		(1)		(2)	
2005년	2005Total	8,095,761	749,404,605	22,984,250	66,749
2006년	2006Total	7,971,739	809,294,714	25,492,867	61,611
2007년	2007Total	8,526,486	951,620,409	30,819,684	70,357
소득종류별	by Type of Income Paid	8,526,486	951,620,409	30,819,684	70,357
근로소득	Wage and Salary Income	6,929,587	705,375,897	13,662,101	1,400
간이세액	Monthly Withholding	4,069,745	341,011,343	16,498,746	407
중도퇴사	Retirement Adjustment	718,201	23,944,656	-236,770	10
일용근로	Compensation for Daily Workers	1,470,191	36,982,163	130,059	-
연말정산	Year-end settlement	671,450	303,437,735	-2,729,934	983
퇴직소득	Retirement Income	550,655	21,632,420	689,372	-
사업소득	Business Income	637,830	56,232,360	1,327,395	1
매월징수	Monthly Withholding	633,169	49,074,700	1,464,253	-
연말정산	Year-end settlement	4,661	7,157,660	-136,858	1
기타소득	Other Income	167,812	6,557,728	665,749	-
연금소득	Pension Income	22	291,698	21	-
이자소득	Interest Income	103,893	30,650,989	2,972,311	68,151
배당소득	Dividend Income	34,143	15,188,308	1,718,245	805
저축해지추징세액	Early Withdrawing of Qualified Savings	9,256	-	33,434	-
비거주자양도소득	Capital Gain of Non-Residents	131	322,870	37,221	-
법인원천	Withholding of Corporation Tax	93,157	115,368,139	9,713,835	-

작성자 : 원천 김성수(397-1846)

[2007년 4-1-1]

[A] 2007년도 신고분 원천징수이행상황 신고실적을 집계하여 작성. 동일한 소득에 대하여 원천징수이행상황을 두번 신고하는 경우 신고 건수와 총지급액은 이중으로 계상됨

[B] 소득지급은 과세미달과 비과세 지급분을 포함. 근로소득의 경우 신규입사자 및 중도퇴사자의 급여가 다수 포함되어 있으므로 근로자의 급여수준에 대한 지표로 사용하기 곤란함

[C] 원천징수세액에는 가산세가 포함된 금액임

[D] 신고건수는 원천징수의무자의 원천징수이행상황 신고 건수임

[A] Based on the income tax withholding performance in the taxable year of 2007. If a withholding agent files withholding tax return twice, the number of number of filings and payment of income are counted twice

[B] Includes income under tax threshold and non-taxable income payment. In case of wage and salary income, payment of income is not suitable for using as an index of salary level of employees due to inclusion of new entries and retirements during the year

[C] Amount of tax withheld includes related penalty tax

[D] Based on number of filings of withholding agents

4-1-2. 원천징수 이행상황 신고 현황 II

Withholding of Income Tax II [A]

[단위 : 백만원]

In million won

구분 Classification		소득지급액 Payment of Income [B]		원천징수세액 Amount of Tax Withheld [C]	
		신고건수 Number of Filings [D]	총지급액 (과세미달·비과세포함) Amount Paid	소득세 등 Income Tax	농어촌특별세 Special Tax for Rural Development
		(1)		(2)	
원천징수지별	by Location of Withholding Agent	8,526,486	951,620,409	30,819,684	70,357
서울	Seoul	2,922,054	456,904,359	20,544,831	27,593
인천	Incheon	512,710	34,095,283	667,486	2,430
경기	Gyeonggi	1,936,830	162,907,909	3,534,342	8,654
강원	Gangwon	194,268	14,255,284	244,108	1,811
대전	Daejeon	183,382	20,116,690	434,547	1,845
충북	Chungbuk	206,065	18,418,310	338,629	1,775
충남	Chungnam	257,862	25,146,801	500,137	1,991
광주	Gwangju	162,749	17,238,694	391,583	2,375
전북	Jeonbuk	176,578	16,369,953	284,103	2,153
전남	Jeonnam	148,856	15,909,014	284,696	1,599
대구	Daegu	307,120	23,149,444	449,565	3,653
경북	Gyeongbuk	336,251	35,122,273	675,344	3,311
부산	Busan	549,404	43,789,968	950,193	5,197
울산	Ulsan	158,799	23,780,246	624,973	1,725
경남	Gyeongnam	405,813	39,492,318	801,560	3,456
제주	Jeju	67,745	4,923,863	93,587	782
징수의무자 유형별	by Type of Employer	8,526,486	951,620,409	30,819,684	70,357
개인사업자	Individuals	3,461,489	78,324,126	654,924	17
법인사업자	Corporations	5,064,997	873,296,283	30,164,760	70,340

작성자 : 원천 김성수(397-1846)

[2007년 4-1-2]

[A] 2007년도 신고분 원천징수이행상황 신고실적을 집계하여 작성. 동일한 소득에 대하여 원천징수이행상황을 두번 신고하는 경우 신고 건수와 총지급액은 이중으로 계상됨

[B] 소득지급은 과세미달과 비과세 지급분을 포함. 근로소득의 경우 신규입사자 및 중도퇴사자의 급여가 다수 포함되어 있으므로 근로자의 급여수준에 대한 지표로 사용하기 곤란함

[C] 원천징수세액에는 가산세가 포함된 금액임

[D] 신고건수는 원천징수의무자의 원천징수이행상황 신고 건수임

[A] Based on the income tax withholding performance in the taxable year of 2007. If a withholding agent files withholding tax return twice, the number of number of filings and payment of income are counted twice

[B] Includes income under tax threshold and non-taxable income payment. In case of wage and salary income, payment of income is not suitable for using as an index of salary level of employees due to inclusion of new entries and retirements during the year

[C] Including amount of tax withheld includes penalty tax

[D] Equal to the number of filings of withholding agents

4-1-3. 원천징수 이행상황 신고 현황 III

Withholding of Income Tax III

[단위 : 백만원]

In million won

구분 Classification		소득지급액 Payment of Income		원천징수세액 Amount of Tax Withheld	
		신고건수 Number of Filings	총지급액 (과세미달·비과세포함) Amount Paid	소득세 등 Income Tax	농어촌특별세 Special Tax for Rural Development
		(1)		(2)	
합계	Total	8,526,486	951,620,409	30,819,684	70,357
개인사업자	Individuals	3,461,489	78,324,119	654,916	14
농·임·어업	Agriculture, Forestry, Fishing	10,114	363,569	1,396	-
광업	Mining	933	57,381	378	-
제조업	Manufacturing	811,005	24,115,336	100,421	8
전기·가스·수도업	Utilities	760	20,257	40	-
건설업	Construction	135,626	3,938,492	15,278	-
도·소매업	Wholesale & Retail	759,900	10,459,121	51,276	1
음식·숙박업	Food Service & Accommodation	436,593	5,670,224	121,287	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	41,425	737,452	3,461	-
금융 및 보험업	Finance & Insurance	11,591	199,394	2,694	-
부동산업	Real Estate	141,203	1,944,131	12,748	-
임대 및 사업서비스업	Rental & Business Service	352,724	10,669,645	88,538	2
교육서비스업	Educational Service	155,677	2,728,639	47,747	-
보건(의료업)	Health Care	373,893	10,337,420	130,821	2
기타	Others	230,045	7,083,058	78,831	1
법인사업자	Corporations	5,064,997	873,296,290	30,164,768	70,343
농·임·어업	Agriculture, Forestry, Fishing	19,751	1,411,722	25,515	246
광업	Mining	9,005	1,027,172	27,612	2
제조업	Manufacturing	1,356,276	231,516,434	5,602,878	535
전기·가스·수도업	Utilities	19,112	7,618,241	232,004	25
건설업	Construction	684,134	57,438,541	1,130,734	97
도·소매업	Wholesale & Retail	820,450	52,683,962	1,363,036	2,104
음식·숙박업	Food Service & Accommodation	65,935	6,194,712	99,029	3
운수·창고·통신업	Transportation, Warehousing & Telecommunication	234,756	38,888,387	798,105	32
금융 및 보험업	Finance & Insurance	375,054	221,710,629	15,269,041	63,789
부동산업	Real Estate	214,802	84,730,071	1,644,841	608
임대 및 사업서비스업	Rental & Business Service	746,103	79,768,040	1,970,194	199
교육서비스업	Educational Service	40,204	3,404,438	99,354	2
보건(의료업)	Health Care	37,672	16,011,528	417,144	52
기타	Others	441,743	70,892,413	1,485,281	2,649

작성자 : 원천 징수(397-1846)

[2007년 4-1-3]

4-1-4. 거주자의 이자소득 원천징수 현황

Withholding of Interest Income Tax [A]

[단위 : 백만원]

In million won

구분 Classification		소득지급 Payment of Income		원천징수세액 Amount of Tax Withheld [B]	
		신고건수 Number of Filings [C]	총지급액 Amount Paid	소득세 Income Tax	농어촌특별세 Special Tax for Rural Development
		(1)		(2)	
2007년	2007Total	275,695	30,186,596	2,920,698	64,789
거주자	Resident	275,695	30,186,596	2,920,698	64,789
이자소득	Income from Interest	275,695	30,186,596	2,920,698	64,789
비과세	Tax-free	77,392	6,946,164	-	34,600
세금우대	Tax Preferential	75,850	5,906,621	533,011	30,189
일반세율분리과세	General Tax Rate Separate Taxation	23,653	1,922,467	197,755	-
일반세율일반과세	General Tax Rate General Taxation	80,179	14,657,051	2,032,977	-
비영업대금의 이자	Interest from non-commercial loans	17,110	340,932	73,113	-
비실명 특정채권		178	145,939	4,677	-
비실명 소득세법		4	-	-	-
비실명 금융실명		636	429	220	-
장기채권 및 저축	Long-term Saving and Bond	693	266,993	78,945	-

작성자 : 원천 김성수(397-1846)

[2008년 신규]

[A] 2007년도 신고분 원천징수이행상황 신고실적을 집계하여 작성. 동일한 소득에 대하여 원천징수이행상황을 두번 신고하는 경우 신고 건수와 총지급액은 이중으로 계상됨

[B] 원천징수세액에는 가산세가 포함된 금액임

[C] 신고건수는 원천징수의무자의 원천징수이행상황 신고 건수임

[A] Based on the income tax withholding performance in the taxable year of 2007. If a withholding agent files withholding tax return twice, the number of number of filings and payment of income are counted twice

[B] Including amount of tax withheld includes penalty tax

[C] Equal to the number of filings of withholding agents

4-2-1. 근로소득 연말정산 신고 현황 I (1/2)

Year-end Tax Settlement of Wage and Salary Income I (1/2) [A]

[단위 : 백만원]

In million won

구분 Classification		2006년 2006 Total		2007년 2007 Total		상위 10% Upper 10% Class	
		인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
		(1)		(2)		(3)	
급여총계	Gross Wage and Salary Total	12,594,596	317,872,095	13,376,254	336,480,044	1,337,377	110,206,364
비과세소득	Non-taxable Income	11,209,607	24,244,355	5,983,820	11,670,699	893,847	3,082,325
국외근로	Overseas Allowance	60,414	527,098	65,330	577,133	23,395	239,024
야근근로	Night-shift Allowance	1,121,884	1,435,021	1,045,346	1,362,116	12,786	10,639
연구활동비	Research Activity Expenses	**	**	270,025	335,043	124,936	201,073
그 밖의 비과세	Other Non-taxable Income	11,036,893	22,282,236	5,144,675	9,396,407	865,428	2,631,589
과세대상근로소득	Taxable Wage and salary	12,567,609	293,627,740	13,292,795	324,809,345	1,337,377	107,124,039
근로소득공제	Deduction for Wage and salary Income	12,567,609	115,040,100	13,292,795	123,488,559	1,337,377	20,735,788
근로소득금액	Adjusted Wage and salary	10,093,341	178,587,640	10,748,667	201,320,786	1,337,377	86,388,251
소득공제	Income Deduction	10,093,304	83,121,443	10,748,667	89,288,578	1,337,377	26,153,566
인적공제	Personal Deduction	10,091,936	34,238,604	10,747,161	32,813,807	1,336,489	7,681,844
기본공제	Basic Deduction	10,091,554	22,527,704	10,747,145	23,813,535	1,336,489	5,034,015
추가공제	Additional Deduction	3,904,628	7,030,039	4,260,044	7,722,130	907,852	2,254,736
다자녀추가공제	Multiple Children Deduction	**	**	2,061,939	1,278,142	623,123	393,093
연금보험료공제	Deduction for Pension Contribution	7,826,427	9,894,323	1,885,613	3,556,780	401,900	1,137,806
국민연금보험료	Deduction for National Pension Contribution [B]	**	**	7,139,347	7,431,480	858,376	1,651,212
퇴직연금소득공제	Retirement Pension Deduction	3,027	4,367	7,089	10,317	1,069	2,032
특별공제	Special Deduction	5,809,432	26,603,993	6,441,026	30,277,262	1,331,622	11,138,169
보험료	Insurance Premium Deduction	5,806,009	10,951,929	6,436,670	12,598,356	1,331,345	3,921,848
의료비	Medical Expense Deduction	1,471,744	2,758,047	1,815,262	3,655,471	387,310	1,199,685
교육비	Education Expense Deduction	2,113,517	6,119,317	2,247,711	6,718,600	747,256	2,720,204
주택자금	Housing Fund Deduction	1,480,530	2,421,588	1,645,328	2,994,234	450,822	1,133,421
기부금	Deduction for Donation	3,341,794	4,204,450	3,483,207	4,154,752	1,076,944	2,163,011
혼인·이사·장례비	Marriage · Moving · Funeral Deduction	136,311	148,662	142,541	155,849	-	-
표준공제	Standard Deduction	2,257,370	1,847,968	2,928,005	2,468,765	5,754	5,754
조특법상 소득공제	Deduction Under STTCL [C]	5,262,059	10,532,188	5,913,024	12,730,167	1,239,859	4,536,749
개인연금저축소득공제	Personal Pension Savings Deduction	752,806	353,162	630,380	299,597	372,795	190,407
연금저축소득공제	Pension Savings Deduction	995,096	1,994,077	1,305,714	2,764,420	596,200	1,450,691
투자조합출자소득공제	Investment Association Deduction	2,321	13,877	2,098	10,662	1,018	9,093
신용카드등 소득공제	Credit Card Usage Deduction	5,055,503	7,894,799	5,704,731	9,401,010	1,145,039	2,710,242
우리사주조합출연금	Employee Stock Ownership Plan Deduction	82,456	276,273	78,454	253,980	50,798	176,111
소기업소상공인공제	Small And Micro Business Deduction	**	**	537	498	189	205

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-1. 근로소득 연말정산 신고 현황 I (2/2)

Year-end Tax Settlement of Wage and Salary Income I (2/2) [A]

[단위 : 백만원]

In million won

구분 Classification		2006년 2006 Total		2007년 2007 Total		상위 10% Upper 10% Class [E]	
		인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
		(1)		(2)		(3)	
과세표준	Tax Base	6,620,551	95,466,197	7,748,670	112,032,208	1,336,514	60,234,685
산출세액	Calculated Tax Amount	6,615,278	13,747,260	7,745,865	16,585,854	1,336,514	11,214,415
세액공제	Tax Credit	6,614,029	2,166,848	7,744,018	2,455,935	1,335,920	716,337
근로소득	Wage and Salary Income Credit	6,614,029	2,106,686	7,744,018	2,390,033	1,335,920	665,057
을근납세조합공제	Taxpayer Association Credit	11,325	2,504	9,388	3,820	3,288	3,254
주택차입금	Home Mortgage Interest Credit	6,839	1,898	6,488	2,282	2,004	939
기부정치자금	Political Donation Credit	305,912	27,992	298,456	25,047	145,729	12,862
외국납부	Foreign Tax Credit	18,521	27,768	6,241	34,753	5,081	34,225
세액감면	Tax Exemption	2,116	14,034	3,161	16,123	884	14,170
소득세법상	Exemption Under the Income Tax Law	214	309	296	518	19	402
조세특례상	Exemption Under the STTCL [D]	1,902	13,725	2,868	15,605	865	13,768
결정세액	Determined Tax Amount	6,600,861	11,566,378	7,732,366	14,113,796	1,334,818	10,483,908
기납부세액	Prepaid Tax	8,798,923	14,697,658	9,784,261	16,940,805	1,334,330	11,494,202
환급세액	Tax Refundable	7,433,034	3,841,074	7,810,296	3,928,696	996,921	1,799,541
납부할세액	Tax Payable	1,608,720	709,794	2,449,854	1,101,687	339,286	789,247

생산부서 : 원천세과(문용환 397-1842)

[2007년 4-2-1]

[A] 2007년도 귀속분 근로소득 연말정산 지급명세서 신고자의 신고실적을 기준으로 함(과세미달자 포함). 신규입사자 및 중도퇴사자의 급여가 다수 포함되어 있으므로 본 통계표상의 급여는 근로자의 급여수준에 대한 지표로 사용하기 곤란함

[B] 2006년까지는 국민연금보험료가 연금보험료공제에 포함됨

[C] 조세특례제한법상 소득공제를 말함

[D] 조세특례제한법상 세액감면을 말함

[E] 상위 10%는 급여총계를 기준으로 분류

[A] Based on the performance of taxpayers reporting payment statement of year-end settlement of wage and salary income attributable to the taxable year of 2007 excluding employees under tax threshold. Figures in the table are not suitable for using as an index of salary level of employees due to inclusion of new entries and retirements during the year

[B] Deduction for National Pension Contribution being included in Deduction for Pension Contribution

[C] Deduction under the Special Tax Treatment Control Law

[D] Exemption under the Special Tax Treatment Control Law

[E] Standard of "Upper 10% Class" is Gross Wage and Salary Total

4-2-2. 근로소득 연말정산자의 급여 구성 (1/2)

Composition of Wage and Salary Income of Employee Taxpayers (1/2)^{[A][B]}

[단위 : 백만원]

In million won

구분 Classification	인원 Number of Employees (1)	급여총계 Gross Wage and Salary Total (2=3+8)	과세급여 Taxable Income			
			소계 Sub-total (3=4+5+6+7)	급여 Wage and Salary (4)	상여 Bonus (5)	인정상여 Deemed Bonus (6)
2005년 2005 total	11,903,039	279,372,280	267,387,184	217,242,916	49,829,536	314,732
2006년 2006 total	12,594,596	317,872,095	293,627,740	241,851,318	51,459,907	316,515
2007년 2007 total	13,376,254	336,480,044	324,809,345	267,661,371	56,375,722	385,091
원천징수지별 by Location of Withholding Agent	13,376,254	336,480,044	324,809,345	267,661,371	56,375,722	385,091
서울 Seoul	4,539,626	122,357,106	118,431,297	97,472,978	20,628,630	161,127
인천 Incheon	673,065	15,216,265	14,708,570	12,660,366	2,029,181	14,759
경기 Gyeonggi	2,632,596	64,307,919	62,390,768	51,016,758	11,198,025	61,626
강원 Gangwon	267,342	6,657,768	6,351,417	5,371,554	970,932	8,931
대전 Daejeon	351,975	9,042,368	8,678,566	7,424,075	1,245,023	8,319
충북 Chungbuk	378,979	8,598,793	8,258,195	6,955,342	1,291,489	8,145
충남 Chungnam	458,242	11,145,101	10,728,183	8,908,692	1,801,002	15,723
광주 Gwangju	337,571	8,112,769	7,794,899	6,488,823	1,296,175	9,865
전북 Jeonbuk	335,072	7,849,728	7,530,094	6,378,891	1,144,197	6,898
전남 Jeonnam	281,365	7,220,873	6,948,770	5,784,505	1,154,036	10,209
대구 Daegu	475,884	10,120,901	9,720,808	8,302,977	1,407,610	8,869
경북 Gyeongbuk	623,798	15,677,523	14,972,385	11,970,963	2,918,870	20,496
부산 Busan	861,653	19,199,566	18,307,071	15,456,371	2,830,967	17,685
울산 Ulsan	327,534	10,800,390	10,586,515	7,677,154	2,898,867	7,462
경남 Gyeongnam	728,959	17,921,546	17,247,419	13,926,923	3,273,998	22,308
제주 Jeju	102,593	2,251,428	2,154,388	1,864,999	286,720	2,669
연령별 by Age ^[C]	13,370,246	336,413,195	324,752,206	267,606,813	56,373,194	385,038
30세 미만 Under 30 years	4,176,278	62,937,361	60,324,792	50,835,833	9,443,022	45,322
30세 이상 30 years or more	4,143,155	114,188,434	110,155,102	90,138,519	19,843,374	151,772
40세 이상 40 years or more	3,014,605	102,469,568	99,239,557	80,493,779	18,538,944	124,964
50세 이상 50 years or more	1,487,155	47,821,603	46,237,005	38,267,338	7,683,072	48,869
60세 이상 60 years or more	549,053	8,996,229	8,795,750	7,871,344	864,782	14,111

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

[A] 2007년도 귀속분 근로소득 연말정산 지급명세서 신고자의 신고실적을 기준으로 함(과세미달자 포함). 신규입사자 및 중도퇴사자의 급여가 다수 포함되어 있으므로 본 통계표상의 급여는 근로자의 급여수준에 대한 지표로 사용하기 곤란함

[B] 중도 입사자 또는 중도 퇴직자의 경우 당해 연도의 수령액만을 기준으로 함

[C] 연령별 현황에는 주민등록번호가 없는 외국인과 같이 연령이 구분되지 않는 자는 제외함

4-2-2. 근로소득 연말정산자의 급여 구성 (2/2)

Composition of Wage and Salary Income of Employee Taxpayers (2/2) [A][B]

[단위 : 백만원]

In million won

구분 Classification		과세급여	비과세급여 Non-Taxable Income				
		주식매수선택권행사이익 Tax Benefits Withdrawn From Stock Option Gains (7)	소계 Sub-total (8=9+10+11+12)	국외근로 Overseas Allowance (9)	야간근로 Night Shift Allowance (10)	연구활동비 Research Activity Expenses (11)	그밖의 비과세 Other Non-Taxable Income (12)
2005년	2005 total	**	11,985,096	638,619	1,498,311	**	9,848,166
2006년	2006 total	**	24,244,355	527,098	1,435,021	**	22,282,236
2007년	2007 total	387,161	11,670,699	577,133	1,362,116	335,043	9,396,407
원천징수지별	by Location of Withholding Agent	387,161	11,670,699	577,133	1,362,116	335,043	9,396,407
서울	Seoul	168,562	3,925,808	362,016	106,831	82,136	3,374,825
인천	Incheon	4,264	507,697	16,409	95,096	13,688	382,504
경기	Gyeonggi	114,359	1,917,150	41,911	310,663	53,349	1,511,227
강원	Gangwon	-	306,351	579	14,336	9,849	281,587
대전	Daejeon	1,149	363,803	2,285	15,731	41,554	304,233
충북	Chungbuk	3,219	340,599	3,149	75,023	9,158	253,269
충남	Chungnam	2,766	416,918	4,084	88,097	12,955	311,782
광주	Gwangju	36	317,870	3,002	37,007	13,462	264,399
전북	Jeonbuk	108	319,634	2,181	43,937	10,252	263,264
전남	Jeonnam	20	272,103	3,214	10,799	7,223	250,867
대구	Daegu	1,352	400,092	2,734	86,686	14,299	296,373
경북	Gyeongbuk	62,056	705,140	7,419	156,705	16,574	524,442
부산	Busan	2,048	892,494	99,532	121,738	26,217	645,007
울산	Ulsan	3,032	213,875	15,164	51,003	5,519	142,189
경남	Gyeongnam	24,190	674,126	13,261	147,063	14,983	498,819
제주	Jeju	-	97,039	193	1,401	3,825	91,620
연령별	by Age [C]	387,161	11,660,989	576,823	1,359,441	335,040	9,389,685
30세 미만	Under 30 years	615	2,612,570	116,640	513,690	36,658	1,945,581
30세 이상	30 years or more	21,437	4,033,331	173,446	346,660	90,173	3,423,052
40세 이상	40 years or more	81,870	3,230,010	174,206	324,888	127,283	2,603,634
50세 이상	50 years or more	237,726	1,584,599	98,342	147,101	68,633	1,270,523
60세 이상	60 years or more	45,513	200,479	14,189	27,102	12,293	146,895

생산부서 : 원천세과(문용환 397-1842)

[2007년 4-2-2]

- [A] Based on the performance of taxpayers reporting payment statement of year-end settlement of wage and salary income attributable to the taxable year of 2007 excluding employees under tax threshold. Figures in the table are not suitable for using as an index of salary level of employees due to inclusion of new entries and retirements during the year
- [B] For persons who started or left work in the middle of the year, only the amount received during the year has been used for producing the statistics
- [C] Excludes persons whose age are not identifiable.

4-2-3. 근로소득 연말정산 신고 현황 II (1/13)

Year-end Tax Settlement of Wage and Salary Income II (1/13)

[단위 : 백만원]

In million won

구분 Classification		급여총계 Gross Wage and Salary [A]		비과세소득 Non-Taxable Wage and Salary					
				소계 Sub-total		국외근로 Overseas Allowance		야간근로 Night Shifts Allowance	
		인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
		(1=2+7)		(2=3+4+5+6)		(3)		(4)	
2005년	2005 Total	6,106,693	232,225,353	4,079,648	8,535,232	34,817	462,293	362,741	599,176
2006년	2006 Total	6,620,551	267,961,535	6,042,658	18,484,706	42,291	399,505	354,156	571,967
2007년	2007 Total	7,748,670	294,936,711	3,974,527	9,572,042	47,484	458,300	432,286	715,201
원천 징수지별	by Location of Withholding Agent	7,748,670	294,936,711	3,974,527	9,572,042	47,484	458,300	432,286	715,201
서울	Seoul	2,710,783	109,636,068	1,408,526	3,398,836	29,571	309,715	43,932	61,397
인천	Incheon	385,313	13,021,772	170,665	391,087	1,409	11,283	30,276	48,782
경기	Gyeonggi	1,544,000	56,129,557	681,429	1,510,815	4,816	33,186	106,951	174,352
강원	Gangwon	154,842	5,766,391	101,164	268,137	66	441	4,318	7,780
대전	Daejeon	198,143	7,898,409	122,344	319,361	253	1,919	4,587	7,628
충북	Chungbuk	212,969	7,368,385	112,177	266,688	350	2,421	23,247	40,264
충남	Chungnam	271,179	9,713,561	137,838	333,905	450	3,316	29,963	53,153
광주	Gwangju	179,943	6,876,662	109,537	265,776	254	2,359	11,038	18,563
전북	Jeonbuk	176,843	6,584,444	107,270	259,428	270	1,682	13,232	23,683
전남	Jeonnam	156,989	6,211,494	89,703	235,105	420	2,672	3,699	5,738
대구	Daegu	242,942	8,315,449	131,601	311,445	280	2,432	21,529	39,438
경북	Gyeongbuk	358,085	13,667,325	212,349	571,463	869	6,245	43,217	80,754
부산	Busan	460,183	16,216,945	261,901	660,877	4,874	56,258	29,572	48,643
울산	Ulsan	221,084	10,049,140	82,982	175,574	2,080	13,617	21,097	30,849
경남	Gyeongnam	422,692	15,642,615	214,595	522,333	1,502	10,628	45,365	73,855
제주	Jeju	52,680	1,838,494	30,446	81,212	20	126	263	322
성별	by Gender [B]	7,746,709	294,889,551	3,973,321	9,566,574	47,477	458,226	431,692	713,982
남성	Male	5,483,772	230,761,303	2,754,957	7,142,618	40,895	392,820	261,278	421,085
여성	Female	2,262,937	64,128,248	1,218,364	2,423,956	6,582	65,406	170,414	292,897
연령별	by Age [B]	7,746,709	294,889,551	3,973,321	9,566,574	47,477	458,226	431,692	713,982
30세 미만	Under 30 years	2,089,616	50,637,940	1,014,901	1,914,267	8,801	87,131	174,028	299,719
30세 이상	30 years or more	2,639,276	100,596,789	1,391,603	3,369,285	16,051	142,733	109,572	178,775
40세 이상	40 years or more	1,919,860	93,170,996	1,028,960	2,775,234	14,789	143,103	94,536	151,772
50세 이상	50 years or more	900,320	43,640,759	474,060	1,372,348	7,058	77,077	45,808	72,619
60세 이상	60 years or more	197,637	6,843,067	63,797	135,440	778	8,182	7,748	11,097

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

[A] 2007년도 귀속분 근로소득 연말정산 지급명세서 신고자의 신고실적을 기준으로 함(과세미달자 제외). 신규입사자 및 중도퇴사자의 급여가 다수 포함되어 있으므로 본 통계표상의 급여는 근로자의 급여수준에 대한 지표로 사용하기 곤란함

[A] Based on the performance of taxpayers reporting payment statement of year-end settlement of wage and salary income attributable to the taxable year of 2007 excluding employees under tax threshold. Figures in the table are not suitable for using as an index of salary level of employees due to inclusion of new entries and retirements during the year

4-2-3. 근로소득 연말정산 신고 현황 II (2/13)

Year-end Tax Settlement of Wage and Salary Income II (2/13)

[단위 : 백만원]

In million won

구분 Classification		비과세소득 Non-Taxable Wage and Salary				과세대상급여액 Taxable Wage and salary			
		연구활동비 Research Activity Expenses		그밖의 비과세 Other Non-taxable Income		소계 Sub-total		급여 Wage and Salary	
		인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
		(5)		(6)		(7=8+9+10+11)		(8)	
2005년	2005 Total	**	**	3,762,542	7,473,763	6,106,693	223,690,121	6,105,885	176,922,987
2006년	2006 Total	**	**	5,975,004	17,513,234	6,620,551	249,476,829	6,619,757	200,647,192
2007년	2007 Total	252,062	322,560	3,596,911	8,075,981	7,748,670	285,364,669	7,746,953	230,589,745
원천징수지별	by Location of Withholding Agent	252,062	322,560	3,596,911	8,075,981	7,748,670	285,364,669	7,746,953	230,589,745
서울	Seoul	52,909	79,088	1,356,438	2,948,636	2,710,783	106,237,232	2,709,572	85,956,066
인천	Incheon	13,108	13,255	145,733	317,767	385,313	12,630,685	385,288	10,697,705
경기	Gyeonggi	52,446	51,061	587,981	1,252,216	1,544,000	54,618,742	1,543,862	43,705,242
강원	Gangwon	6,794	9,712	97,980	250,204	154,842	5,498,254	154,838	4,562,392
대전	Daejeon	23,895	40,352	117,957	269,462	198,143	7,579,048	198,132	6,375,410
충북	Chungbuk	6,622	8,704	93,604	215,299	212,969	7,101,697	212,957	5,873,473
충남	Chungnam	7,827	12,407	114,478	265,029	271,179	9,379,656	271,168	7,655,342
광주	Gwangju	11,167	13,020	99,524	231,834	179,943	6,610,886	179,929	5,371,318
전북	Jeonbuk	5,976	9,574	96,184	224,489	176,843	6,325,016	176,826	5,242,155
전남	Jeonnam	6,631	6,943	86,214	219,752	156,989	5,976,389	156,982	4,868,544
대구	Daegu	12,183	13,800	113,336	255,775	242,942	8,004,004	242,929	6,682,952
경북	Gyeongbuk	13,356	16,009	176,508	468,455	358,085	13,095,862	357,988	10,239,536
부산	Busan	18,355	25,258	236,407	530,718	460,183	15,556,068	460,067	12,890,868
울산	Ulsan	4,898	5,415	63,685	125,693	221,084	9,873,566	221,080	7,017,234
경남	Gyeongnam	12,786	14,404	180,612	423,446	422,692	15,120,282	422,664	11,960,025
제주	Jeju	3,109	3,558	30,270	77,206	52,680	1,757,282	52,671	1,491,483
성별	by Gender [B]	252,062	322,560	3,596,066	8,071,806	7,746,709	285,322,977	7,744,997	230,550,259
남성	Male	148,181	225,453	2,520,670	6,103,260	5,483,772	223,618,685	5,482,408	178,894,039
여성	Female	103,881	97,107	1,075,396	1,968,546	2,262,937	61,704,292	2,262,589	51,656,220
연령별	by Age [B]	252,062	322,560	3,596,066	8,071,806	7,746,709	285,322,977	7,744,997	230,550,259
30세 미만	Under 30 years	34,712	31,484	872,140	1,495,933	2,089,616	48,723,673	2,089,481	39,980,033
30세 이상	30 years or more	69,955	85,520	1,297,488	2,962,257	2,639,276	97,227,504	2,638,713	78,091,179
40세 이상	40 years or more	95,081	125,502	939,640	2,354,857	1,919,860	90,395,762	1,919,324	72,164,316
50세 이상	50 years or more	45,640	68,041	430,244	1,154,611	900,320	42,268,411	899,929	34,482,388
60세 이상	60 years or more	6,674	12,013	56,554	104,148	197,637	6,707,627	197,550	5,832,343

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

[B] 주민등록번호가 없는 외국인과 같이 성별과 연령이 구분되지 않는 자는 제외함
[B] Excludes persons whose age and gender are not identifiable

4-2-3. 근로소득 연말정산 신고 현황 II (3/13)

Year-end Tax Settlement of Wage and Salary Income II (3/13)

[단위 : 백만원]

In million won

구분 Classification		과세대상급여액 Taxable Wage and salary						근로소득공제	
		상여 Bonus		인정상여 Deemed Bonus		주식매수선택권행사이익 Tax Benefits Withdrawn From Stock Option Gains		Deduction for Wage and salary Income	
		인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
		(9)		(10)		(11)		(12)	
2005년	2005 Total	4,956,806	46,471,626	205,877	295,508	**	**	6,106,693	75,658,746
2006년	2006 Total	5,205,805	48,531,059	211,267	298,578	**	**	6,620,551	82,522,308
2007년	2007 Total	5,733,473	54,024,412	227,082	363,973	2,213	386,539	7,748,670	94,619,176
원천징수지별	by Location of Withholding Agent	5,733,473	54,024,412	227,082	363,973	2,213	386,539	7,748,670	94,619,176
서울	Seoul	1,888,424	19,961,166	92,128	152,034	1,453	167,966	2,710,783	33,534,969
인천	Incheon	278,792	1,914,604	21,892	14,112	56	4,264	385,313	4,572,897
경기	Gyeonggi	1,135,890	10,740,392	31,677	58,749	409	114,359	1,544,000	18,680,521
강원	Gangwon	116,685	927,257	5,920	8,605	-	-	154,842	1,882,911
대전	Daejeon	134,146	1,194,757	5,488	7,733	21	1,148	198,143	2,447,110
충북	Chungbuk	162,525	1,217,431	5,093	7,574	32	3,219	212,969	2,546,135
충남	Chungnam	206,425	1,706,487	8,013	15,061	36	2,766	271,179	3,272,904
광주	Gwangju	136,121	1,230,274	6,156	9,258	2	36	179,943	2,199,308
전북	Jeonbuk	132,463	1,076,619	4,139	6,138	9	104	176,843	2,151,259
전남	Jeonnam	120,040	1,098,092	4,204	9,733	3	20	156,989	1,946,942
대구	Daegu	188,222	1,311,468	3,666	8,246	6	1,338	242,942	2,883,286
경북	Gyeongbuk	293,515	2,774,926	9,072	19,345	95	62,055	358,085	4,375,597
부산	Busan	363,530	2,646,498	11,284	16,659	20	2,043	460,183	5,505,286
울산	Ulsan	190,408	2,846,230	4,875	7,070	12	3,032	221,084	2,853,855
경남	Gyeongnam	347,168	3,114,714	11,975	21,354	59	24,189	422,692	5,139,094
제주	Jeju	39,119	263,497	1,500	2,302	-	-	52,680	627,102
성별	by Gender [B]	5,732,656	54,022,257	227,076	363,922	2,213	386,539	7,746,709	94,600,074
남성	Male	4,119,396	44,036,635	186,316	305,288	2,092	382,723	5,483,772	69,094,418
여성	Female	1,613,260	9,985,622	40,760	58,634	121	3,816	2,262,937	25,505,656
연령별	by Age [B]	5,732,656	54,022,257	227,076	363,922	2,213	386,539	7,746,709	94,600,074
30세 미만	Under 30 years	1,514,670	8,704,397	38,161	38,642	73	601	2,089,616	22,859,388
30세 이상	30 years or more	1,991,870	18,972,003	104,279	143,052	743	21,270	2,639,276	32,775,923
40세 이상	40 years or more	1,481,248	18,028,625	67,940	121,258	843	81,563	1,919,860	25,173,799
50세 이상	50 years or more	648,198	7,501,048	15,503	47,379	525	237,596	900,320	11,571,607
60세 이상	60 years or more	96,670	816,184	1,193	13,591	29	45,509	197,637	2,219,357

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-3. 근로소득 연말정산 신고 현황 II (4/13)

Year-end Tax Settlement of Wage and Salary Income II (4/13)

[단위 : 백만원]

In million won

구분 Classification		근로소득금액		소득공제		인적공제 Personal Deduction			
		Adjusted Wage and salary		Income Deduction		소계 Sub-Total		기본공제 Basic Deduction	
		인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
		(13=7-12)		(14=15+19+20+21+22+29+30)		(15=16+17+18)		(16)	
2005년	2005 Total	6,106,693	148,031,375	6,106,001	64,511,579	6,106,001	24,411,809	6,105,956	16,303,179
2006년	2006 Total	6,620,551	166,954,521	6,620,527	71,488,324	6,619,386	26,382,332	6,619,337	17,330,789
2007년	2007 Total	7,748,670	190,745,493	7,748,670	78,713,285	7,747,309	26,525,077	7,747,304	18,868,931
원천징수지별	by Location of Withholding Agent	7,748,670	190,745,493	7,748,670	78,713,285	7,747,309	26,525,077	7,747,304	18,868,931
서울	Seoul	2,710,783	72,702,263	2,710,783	27,839,083	2,709,643	8,969,563	2,709,641	6,413,064
인천	Incheon	385,313	8,057,788	385,313	3,477,002	385,298	1,247,589	385,298	907,756
경기	Gyeonggi	1,544,000	35,938,221	1,544,000	14,572,875	1,543,896	5,018,941	1,543,894	3,622,464
강원	Gangwon	154,842	3,615,343	154,842	1,615,074	154,834	555,834	154,834	388,301
대전	Daejeon	198,143	5,131,938	198,143	2,205,386	198,137	725,846	198,137	505,295
충북	Chungbuk	212,969	4,555,562	212,969	2,022,909	212,958	725,888	212,958	513,603
충남	Chungnam	271,179	6,106,752	271,179	2,696,004	271,170	953,029	271,170	671,030
광주	Gwangju	179,943	4,411,578	179,943	2,019,127	179,941	686,262	179,941	470,170
전북	Jeonbuk	176,843	4,173,757	176,843	2,010,633	176,837	689,347	176,837	467,278
전남	Jeonnam	156,989	4,029,447	156,989	1,904,808	156,988	655,441	156,988	444,375
대구	Daegu	242,942	5,120,718	242,942	2,381,732	242,940	831,731	242,940	593,740
경북	Gyeongbuk	358,085	8,720,265	358,085	3,912,652	358,077	1,349,419	358,076	946,651
부산	Busan	460,183	10,050,782	460,183	4,441,099	460,163	1,530,642	460,163	1,103,564
울산	Ulsan	221,084	7,019,711	221,084	2,678,262	221,070	892,883	221,070	624,591
경남	Gyeongnam	422,692	9,981,188	422,692	4,404,634	422,677	1,502,471	422,677	1,066,490
제주	Jeju	52,680	1,130,180	52,680	532,005	52,680	190,191	52,680	130,559
성별	by Gender [B]	7,746,709	190,722,903	7,746,709	78,708,228	7,745,372	26,522,920	7,745,367	18,866,860
남성	Male	5,483,772	154,524,267	5,483,772	62,350,178	5,482,569	21,829,631	5,482,568	15,495,097
여성	Female	2,262,937	36,198,636	2,262,937	16,358,050	2,262,803	4,693,289	2,262,799	3,371,763
연령별	by Age [B]	7,746,709	190,722,903	7,746,709	78,708,228	7,745,372	26,522,920	7,745,367	18,866,860
30세 미만	Under 30 years	2,089,616	25,864,285	2,089,616	11,867,277	2,089,532	3,261,058	2,089,531	2,755,596
30세 이상	30 years or more	2,639,276	64,451,581	2,639,276	29,615,590	2,638,867	10,906,491	2,638,864	7,439,654
40세 이상	40 years or more	1,919,860	65,221,963	1,919,860	26,282,105	1,919,371	9,246,522	1,919,371	6,424,102
50세 이상	50 years or more	900,320	30,696,804	900,320	9,885,170	900,025	2,664,699	900,025	1,938,855
60세 이상	60 years or more	197,637	4,488,270	197,637	1,058,086	197,577	444,150	197,576	308,653

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-3. 근로소득 연말정산 신고 현황 II (5/13)

Year-end Tax Settlement of Wage and Salary Income II (5/13)

[단위 : 백만원]

In million won

구분 Classification		인적공제 Personal Deduction				연금보험료공제		국민연금보험료	
		추가공제		다자녀 추가공제		National Pension Premium Deduction		Deduction for National Pension Contribution	
		인원	금액	인원	금액	인원	금액	인원	금액
		Taxpayers	Amount	Taxpayers	Amount	Taxpayers	Amount	Taxpayers	Amount
		(17)	(18)		(19)		(20)		
2005년	2005 Total	2,847,402	5,347,997	**	**	5,733,732	8,111,316	**	**
2006년	2006 Total	3,095,165	5,956,102	**	**	6,282,731	8,975,548	**	**
2007년	2007 Total	3,431,839	6,547,127	1,790,120	1,109,019	1,732,477	3,410,146	5,613,237	6,626,380
원천징수지별	by Location of Withholding Agent	3,431,839	6,547,127	1,790,120	1,109,019	1,732,477	3,410,146	5,613,237	6,626,380
서울	Seoul	1,150,784	2,217,288	562,923	339,211	615,982	1,150,394	1,970,661	2,407,910
인천	Incheon	160,317	286,863	87,598	52,970	68,981	134,634	292,196	326,511
경기	Gyeonggi	652,111	1,187,119	342,875	209,358	277,351	529,920	1,187,378	1,391,423
강원	Gangwon	75,303	143,437	38,199	24,096	56,303	118,826	87,696	97,619
대전	Daejeon	94,861	188,374	50,431	32,177	58,478	121,853	127,384	151,194
충북	Chungbuk	97,891	179,831	50,560	32,454	46,110	93,860	154,742	173,195
충남	Chungnam	124,402	238,775	67,168	43,224	57,736	115,855	198,696	229,171
광주	Gwangju	89,649	182,412	48,658	33,680	59,715	125,027	110,209	120,568
전북	Jeonbuk	91,661	188,631	48,448	33,438	58,318	126,602	107,485	118,229
전남	Jeonnam	82,954	176,753	48,603	34,313	46,767	101,401	100,599	120,860
대구	Daegu	109,421	204,046	56,210	33,945	66,485	135,754	163,117	169,866
경북	Gyeongbuk	172,257	342,809	96,723	59,959	84,709	174,947	254,939	302,683
부산	Busan	201,603	367,164	99,982	59,914	108,010	220,584	322,058	354,124
울산	Ulsan	108,545	225,693	69,422	42,599	27,409	55,301	186,130	258,900
경남	Gyeongnam	194,584	368,346	108,916	67,635	82,007	167,633	318,650	372,582
제주	Jeju	25,496	49,586	13,404	10,046	18,116	37,555	31,297	31,545
성별	by Gender [B]	3,431,788	6,547,052	1,790,105	1,109,008	1,732,449	3,410,117	5,612,317	6,625,843
남성	Male	2,360,856	5,308,254	1,649,205	1,026,280	1,174,883	2,399,728	3,986,318	5,151,504
여성	Female	1,070,932	1,238,798	140,900	82,728	557,566	1,010,389	1,625,999	1,474,339
연령별	by Age [B]	3,431,788	6,547,052	1,790,105	1,109,008	1,732,449	3,410,117	5,612,317	6,625,843
30세 미만	Under 30 years	354,841	492,530	23,920	12,932	370,696	429,105	1,671,851	1,483,176
30세 이상	30 years or more	1,560,196	2,993,657	792,526	473,180	598,822	1,073,385	1,995,571	2,566,220
40세 이상	40 years or more	1,064,396	2,226,250	929,819	596,170	536,523	1,305,736	1,339,558	1,849,036
50세 이상	50 years or more	364,608	699,426	43,356	26,418	220,417	581,603	595,843	722,131
60세 이상	60 years or more	87,747	135,189	484	308	5,991	20,288	9,494	5,280

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-3. 근로소득 연말정산 신고 현황 II (6/13)

Year-end Tax Settlement of Wage and Salary Income II (6/13)

[단위 : 백만원]

In million won

구분 Classification		퇴직연금소득공제		특별공제 Special Deduction					
		Retirement Pension Deduction		소계 Sub-Total		보험료 Insurance Premium Deduction		의료비 Medical Expense Deduction	
		인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
		(21)		(22=23+24+25+26+27+28)		(23)		(24)	
2005년	2005 Total	332	384	4,816,324	21,836,123	4,813,498	9,027,748	1,263,296	2,360,844
2006년	2006 Total	2,559	4,048	5,257,461	24,563,012	5,255,612	10,205,628	1,286,007	2,358,789
2007년	2007 Total	5,429	8,444	5,837,571	27,894,958	5,835,290	11,760,675	1,580,976	3,143,229
원천징수지별	by Location of Withholding Agent	5,429	8,444	5,837,571	27,894,958	5,835,290	11,760,675	1,580,976	3,143,229
서울	Seoul	1,627	2,595	2,051,617	9,916,446	2,050,758	4,238,352	576,443	1,185,383
인천	Incheon	186	277	273,511	1,178,250	273,410	525,550	68,302	128,504
경기	Gyeonggi	949	1,423	1,128,980	4,967,735	1,128,587	2,226,730	285,861	557,481
강원	Gangwon	392	621	119,533	557,025	119,473	237,744	29,401	56,039
대전	Daejeon	125	189	156,651	809,548	156,588	324,182	43,557	90,412
충북	Chungbuk	203	305	158,828	685,843	158,789	308,173	36,795	69,470
충남	Chungnam	182	287	202,611	936,251	202,542	400,050	53,860	105,984
광주	Gwangju	173	259	141,325	735,793	141,274	287,495	41,133	81,365
전북	Jeonbuk	218	337	139,232	753,603	139,183	277,620	43,036	86,534
전남	Jeonnam	162	269	127,798	720,434	127,728	261,300	38,342	76,372
대구	Daegu	83	105	180,406	844,337	180,348	345,670	51,403	93,500
경북	Gyeongbuk	310	491	274,481	1,379,888	274,354	556,587	74,227	144,944
부산	Busan	292	473	341,363	1,575,471	341,212	658,188	93,683	179,221
울산	Ulsan	70	125	181,017	1,033,806	180,963	399,033	48,273	104,438
경남	Gyeongnam	408	629	320,303	1,629,610	320,207	637,208	87,142	166,999
제주	Jeju	49	59	39,915	170,918	39,874	76,793	9,518	16,583
성별	by Gender [B]	5,425	8,438	5,837,472	27,894,633	5,835,195	11,760,474	1,580,960	3,143,186
남성	Male	3,670	6,013	4,310,343	22,501,425	4,308,838	9,155,596	1,161,917	2,447,942
여성	Female	1,755	2,425	1,527,129	5,393,208	1,526,357	2,604,878	419,043	695,244
연령별	by Age [B]	5,425	8,438	5,837,472	27,894,633	5,835,195	11,760,474	1,580,960	3,143,186
30세 미만	Under 30 years	1,433	1,695	1,330,259	3,672,598	1,329,857	2,066,115	307,376	421,337
30세 이상	30 years or more	2,117	3,399	2,154,166	9,830,115	2,153,598	4,326,860	651,765	1,202,010
40세 이상	40 years or more	1,270	2,312	1,580,941	9,636,173	1,580,266	3,611,416	419,664	1,004,288
50세 이상	50 years or more	498	872	683,469	4,378,179	683,040	1,577,797	176,324	449,111
60세 이상	60 years or more	107	160	88,637	377,568	88,434	178,286	25,831	66,440

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-3. 근로소득 연말정산 신고 현황 II (7/13)

Year-end Tax Settlement of Wage and Salary Income II (7/13)

[단위 : 백만원]

In million won

구분 Classification		특별공제 Special Deduction							
		교육비 Education Expense Deduction		주택자금 Housing Fund Allowances		기부금 Deduction for Donation		혼인·이사·장례비 Deduction for Marriage·Moving·Funeral	
		인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
		(25)		(26)		(27)		(28)	
2005년	2005 Total	1,782,920	5,042,383	1,226,458	1,807,764	2,986,457	3,496,641	89,743	100,743
2006년	2006 Total	1,882,904	5,463,793	1,403,008	2,302,128	3,229,683	4,124,530	96,215	108,144
2007년	2007 Total	1,992,175	5,971,419	1,558,553	2,829,436	3,370,554	4,071,975	105,434	118,224
원천 징수지별	by Location of Withholding Agent	1,992,175	5,971,419	1,558,553	2,829,436	3,370,554	4,071,975	105,434	118,224
서울	Seoul	657,935	2,008,972	567,458	1,141,847	1,143,672	1,296,795	40,362	45,097
인천	Incheon	89,548	271,670	65,888	115,992	135,177	130,240	5,629	6,294
경기	Gyeonggi	357,821	1,041,290	303,584	548,563	575,848	569,194	21,880	24,477
강원	Gangwon	44,765	131,335	32,097	47,646	83,015	82,289	1,714	1,972
대전	Daejeon	61,713	190,932	42,486	77,954	109,629	122,893	2,822	3,175
충북	Chungbuk	54,105	155,063	41,440	63,560	91,643	86,199	2,989	3,378
충남	Chungnam	69,486	200,311	57,402	97,239	116,322	128,789	3,417	3,878
광주	Gwangju	55,071	169,511	38,731	61,577	96,354	133,386	2,174	2,459
전북	Jeonbuk	55,215	165,385	41,081	62,710	97,825	159,172	1,910	2,182
전남	Jeonnam	53,501	160,392	37,496	59,359	92,401	161,190	1,612	1,821
대구	Daegu	64,599	194,032	40,989	68,874	111,971	138,577	3,308	3,684
경북	Gyeongbuk	98,929	289,720	81,460	134,021	173,017	249,811	4,227	4,805
부산	Busan	119,363	365,472	66,303	118,400	194,025	247,497	6,007	6,693
울산	Ulsan	75,927	240,426	53,964	92,994	123,859	194,846	1,881	2,069
경남	Gyeongnam	118,731	345,725	77,450	120,864	199,036	353,219	4,930	5,595
제주	Jeju	15,466	41,183	10,724	17,836	26,760	17,878	572	645
성별	by Gender [B]	1,992,162	5,971,373	1,558,547	2,829,425	3,370,542	4,071,952	105,433	118,223
남성	Male	1,678,160	5,101,185	1,287,639	2,406,470	2,507,399	3,327,977	54,778	62,255
여성	Female	314,002	870,188	270,908	422,955	863,143	743,975	50,655	55,968
연령별	by Age [B]	1,992,162	5,971,373	1,558,547	2,829,425	3,370,542	4,071,952	105,433	118,223
30세 미만	Under 30 years	153,711	431,368	313,144	340,662	620,490	336,756	67,008	76,360
30세 이상	30 years or more	708,850	1,560,506	719,172	1,445,163	1,225,626	1,262,269	30,086	33,307
40세 이상	40 years or more	869,382	2,617,125	415,424	850,043	1,031,850	1,548,117	5,052	5,184
50세 이상	50 years or more	255,198	1,339,191	106,612	187,284	453,728	822,160	2,565	2,636
60세 이상	60 years or more	5,021	23,183	4,195	6,273	38,848	102,650	722	736

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-3. 근로소득 연말정산 신고 현황 II (8/13)

Year-end Tax Settlement of Wage and Salary Income II (8/13)

[단위 : 백만원]

In million won

구분 Classification		표준공제		조특법상 소득공제 Deduction Under STTCL [C]					
		Standard Deduction		소계 Sub-Total		개인연금저축소득공제 Personal Pension Savings Deduction		연금저축소득공제 Pension Savings Deduction	
		인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
		(29)		(30=31+32+33+34+35+36)		(31)		(32)	
2005년	2005 Total	1,290,362	1,290,359	4,347,885	8,861,588	851,342	401,599	704,159	1,194,869
2006년	2006 Total	1,363,088	1,363,088	4,956,341	10,200,296	738,501	347,588	970,554	1,959,950
2007년	2007 Total	1,910,921	1,910,914	5,577,157	12,337,366	618,913	295,060	1,273,788	2,715,957
원천징수지별	by Location of Withholding Agent	1,910,921	1,910,914	5,577,157	12,337,366	618,913	295,060	1,273,788	2,715,957
서울	Seoul	658,992	658,986	2,039,021	4,733,189	218,294	113,761	436,948	963,890
인천	Incheon	111,802	111,802	251,460	477,939	20,552	9,336	38,649	81,173
경기	Gyeonggi	415,018	415,018	1,079,812	2,248,415	106,865	52,415	258,019	474,941
강원	Gangwon	35,309	35,309	110,654	249,840	11,144	5,006	23,232	54,372
대전	Daejeon	41,492	41,492	149,165	355,264	14,340	7,086	37,565	89,842
충북	Chungbuk	54,141	54,141	145,278	289,677	12,084	5,714	29,437	65,178
충남	Chungnam	68,568	68,568	187,693	392,843	18,603	8,324	43,178	85,178
광주	Gwangju	38,618	38,618	131,855	312,600	14,491	6,797	35,876	83,826
전북	Jeonbuk	37,611	37,611	125,899	284,904	14,831	6,853	34,568	77,637
전남	Jeonnam	29,191	29,191	117,088	277,212	13,810	6,441	34,566	76,087
대구	Daegu	62,536	62,536	168,582	337,403	13,902	7,042	34,786	81,950
경북	Gyeongbuk	83,604	83,604	253,628	621,620	37,785	18,697	67,226	154,224
부산	Busan	118,820	118,820	315,497	640,985	32,247	15,203	60,252	140,442
울산	Ulsan	40,067	40,067	170,381	397,180	53,442	13,837	59,246	115,902
경남	Gyeongnam	102,387	102,386	293,109	629,323	31,608	16,223	70,713	150,088
제주	Jeju	12,765	12,765	38,035	88,972	4,915	2,325	9,527	21,227
성별	by Gender [B]	1,909,059	1,909,051	5,577,076	12,337,226	618,911	295,059	1,273,780	2,715,936
남성	Male	1,173,309	1,173,304	4,018,680	9,288,573	500,074	237,823	916,409	1,972,595
여성	Female	735,750	735,747	1,558,396	3,048,653	118,837	57,236	357,371	743,341
연령별	by Age [B]	1,909,059	1,909,051	5,577,076	12,337,226	618,911	295,059	1,273,780	2,715,936
30세 미만	Under 30 years	759,352	759,351	1,498,480	2,260,294	24,169	10,579	249,605	376,352
30세 이상	30 years or more	485,045	485,043	2,042,349	4,750,937	239,610	110,049	447,495	942,583
40세 이상	40 years or more	338,886	338,885	1,419,186	3,903,441	255,691	124,283	426,715	1,021,996
50세 이상	50 years or more	216,776	216,772	558,268	1,320,914	96,455	48,361	144,628	361,272
60세 이상	60 years or more	109,000	109,000	58,793	101,640	2,986	1,787	5,337	13,733

생산부서 : 원천세과(문응환 397-1842)

[다음페이지 계속]

[C] 조세특례제한법상 소득공제를 말함

[C] Deduction under the Special Tax Treatment Control Law

4-2-3. 근로소득 연말정산 신고 현황 II (9/13)

Year-end Tax Settlement of Wage and Salary Income II (9/13)

[단위 : 백만원]

In million won

구분 Classification		조특법상 소득공제 Deduction Under STTCL [C]							
		투자조합출자등소득공제 Investment Association Deduction		신용카드등소득공제 Credit Card Usage Deduction		우리사주조합출연금 Employee Stock Ownership Plan Deduction		소기업소상공인공제 Small And Micro Business Deduction	
		인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
		(33)		(34)		(35)		(36)	
2005년	2005 Total	2,080	10,640	4,105,377	7,086,542	57,561	167,938	**	**
2006년	2006 Total	2,201	13,374	4,763,724	7,606,048	80,929	273,336	**	**
2007년	2007 Total	2,004	10,310	5,385,390	9,064,949	76,746	250,602	524	488
원천 징수지별	by Location of Withholding Agent	2,004	10,310	5,385,390	9,064,949	76,746	250,602	524	488
서울	Seoul	969	6,357	1,978,925	3,546,469	30,867	102,603	120	109
인천	Incheon	43	93	244,971	380,039	2,225	7,255	35	43
경기	Gyeonggi	388	1,844	1,037,609	1,698,137	7,496	20,958	104	120
강원	Gangwon	22	125	107,406	185,573	3,732	4,745	24	19
대전	Daejeon	123	473	143,982	249,403	2,167	8,436	26	24
충북	Chungbuk	25	126	140,899	217,262	383	1,377	21	20
충남	Chungnam	88	321	181,821	292,580	1,830	6,422	24	18
광주	Gwangju	43	80	126,805	217,396	1,163	4,473	59	28
전북	Jeonbuk	28	72	120,517	195,190	1,833	5,129	28	23
전남	Jeonnam	23	25	112,532	194,158	144	495	6	6
대구	Daegu	42	140	163,241	245,042	918	3,218	11	11
경북	Gyeongbuk	48	323	243,451	383,082	17,358	65,276	18	18
부산	Busan	60	107	305,509	481,268	1,320	3,951	12	14
울산	Ulsan	47	149	158,423	265,387	674	1,895	10	10
경남	Gyeongnam	52	71	282,294	449,021	4,511	13,901	19	19
제주	Jeju	3	4	37,005	64,942	125	468	7	6
성별	by Gender [B]	2,004	10,310	5,385,310	9,064,831	76,746	250,602	524	488
남성	Male	1,720	9,689	3,880,424	6,852,647	64,989	215,374	474	445
여성	Female	284	621	1,504,886	2,212,184	11,757	35,228	50	43
연령별	by Age [B]	2,004	10,310	5,385,310	9,064,831	76,746	250,602	524	488
30세 미만	Under 30 years	235	194	1,470,451	1,831,869	13,754	41,290	20	10
30세 이상	30 years or more	757	2,898	1,983,291	3,590,500	32,256	104,856	68	51
40세 이상	40 years or more	702	4,505	1,354,331	2,671,047	23,867	81,397	232	213
50세 이상	50 years or more	288	2,583	520,629	885,640	6,812	22,892	167	166
60세 이상	60 years or more	22	130	56,608	85,775	57	167	37	48

생산부서 : 원천세과(윤용환 397-1842)

[다음페이지 계속]

4-2-3. 근로소득 연말정산 신고 현황 II (10/13)

Year-end Tax Settlement of Wage and Salary Income II (10/13)

[단위 : 백만원]

In million won

구분 Classification		과세표준		산출세액		세액공제 Tax Credit			
		Tax Base		Calculated Tax Amount		Sub-Total		근로소득세액공제	
		인원	금액	인원	금액	인원	금액	인원	금액
		Taxpayers	Amount	Taxpayers	Amount	Taxpayers	Amount	Taxpayers	Amount
		(37=13-14)		(38)		(39=40+41+42+43+44)		(40)	
2005년	2005 Total	6,106,693	83,519,796	6,101,351	11,756,958	6,100,203	1,964,830	6,100,203	1,906,707
2006년	2006 Total	6,620,551	95,466,197	6,615,278	13,747,260	6,614,029	2,166,849	6,614,029	2,106,688
2007년	2007 Total	7,748,670	112,032,208	7,748,670	16,585,854	7,744,018	2,455,935	7,744,018	2,390,033
원천징수지별	by Location of Withholding Agent	7,748,670	112,032,208	7,748,670	16,585,854	7,744,018	2,455,935	7,744,018	2,390,033
서울	Seoul	2,710,783	44,863,180	2,710,783	7,193,581	2,708,937	899,529	2,708,937	860,681
인천	Incheon	385,313	4,580,786	385,313	612,957	385,115	112,439	385,115	111,191
경기	Gyeonggi	1,544,000	21,365,346	1,544,000	3,145,119	1,543,085	478,818	1,543,085	472,212
강원	Gangwon	154,842	2,000,269	154,842	263,502	154,788	48,295	154,788	47,588
대전	Daejeon	198,143	2,926,552	198,143	408,797	197,817	63,888	197,817	62,607
충북	Chungbuk	212,969	2,532,653	212,969	331,309	212,854	63,554	212,854	62,786
충남	Chungnam	271,179	3,410,748	271,179	460,276	270,923	83,553	270,923	81,867
광주	Gwangju	179,943	2,392,451	179,943	323,468	179,883	55,616	179,883	54,560
전북	Jeonbuk	176,843	2,163,124	176,843	281,303	176,803	53,755	176,803	52,498
전남	Jeonnam	156,989	2,124,639	156,989	284,365	156,977	49,964	156,977	49,074
대구	Daegu	242,942	2,738,986	242,942	363,935	242,710	68,694	242,710	67,593
경북	Gyeongbuk	358,085	4,807,613	358,085	665,755	357,945	112,218	357,945	109,689
부산	Busan	460,183	5,609,683	460,183	762,856	459,993	136,671	459,993	133,748
울산	Ulsan	221,084	4,341,449	221,084	642,784	221,031	81,991	221,031	80,063
경남	Gyeongnam	422,692	5,576,554	422,692	766,975	422,490	132,145	422,490	129,376
제주	Jeju	52,680	598,175	52,680	78,872	52,667	14,805	52,667	14,500
성별	by Gender [B]	7,746,709	112,014,675	7,746,709	16,582,627	7,742,074	2,455,558	7,742,074	2,389,752
남성	Male	5,483,772	92,174,089	5,483,772	14,182,155	5,480,548	1,895,840	5,480,548	1,835,539
여성	Female	2,262,937	19,840,586	2,262,937	2,400,472	2,261,526	559,718	2,261,526	554,213
연령별	by Age [B]	7,746,709	112,014,675	7,746,709	16,582,627	7,742,074	2,455,558	7,742,074	2,389,752
30세 미만	Under 30 years	2,089,616	13,997,008	2,089,616	1,415,185	2,087,918	485,603	2,087,918	482,649
30세 이상	30 years or more	2,639,276	34,835,991	2,639,276	4,621,431	2,637,664	877,397	2,637,664	855,475
40세 이상	40 years or more	1,919,860	38,939,858	1,919,860	6,175,772	1,919,034	726,378	1,919,034	695,740
50세 이상	50 years or more	900,320	20,811,634	900,320	3,676,402	899,926	319,879	899,926	310,101
60세 이상	60 years or more	197,637	3,430,184	197,637	693,837	197,532	46,301	197,532	45,787

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-3. 근로소득 연말정산 신고 현황 II (11/13)

Year-end Tax Settlement of Wage and Salary Income II (11/13)

[단위 : 백만원]

In million won

구분 Classification		세액공제 Tax Credit							
		기부정치자금세액공제 Political Donation Credit		주택차입금세액공제 Home Mortgage Interest Credit		을근납세조합공제 Taxpayer Association Credit		외국납부세액공제 Foreign Tax Credit	
		인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
		(41)		(42)		(43)		(44)	
2005년	2005 Total	228,155	21,181	8,136	2,079	9,713	2,145	10,062	32,718
2006년	2006 Total	305,912	27,991	6,839	1,898	11,325	2,504	18,521	27,768
2007년	2007 Total	298,456	25,047	6,488	2,282	9,388	3,820	6,241	34,753
원천 징수지별	by Location of Withholding Agent	298,456	25,047	6,488	2,282	9,388	3,820	6,241	34,753
서울	Seoul	91,672	7,816	1,303	643	5,210	2,890	4,307	27,499
인천	Incheon	11,372	946	273	106	36	5	121	191
경기	Gyeonggi	36,074	3,073	1,068	397	561	186	579	2,950
강원	Gangwon	7,699	637	265	63	-	-	8	7
대전	Daejeon	11,366	908	226	106	3	37	88	230
충북	Chungbuk	7,354	606	333	99	3	2	42	61
충남	Chungnam	16,571	1,248	363	113	18	8	127	317
광주	Gwangju	11,109	966	274	67	73	3	18	20
전북	Jeonbuk	13,731	1,171	311	75	7	4	12	7
전남	Jeonnam	9,624	803	240	71	5	-	14	16
대구	Daegu	12,052	1,035	213	58	3	-	16	8
경북	Gyeongbuk	16,843	1,400	419	98	164	4	208	1,027
부산	Busan	19,527	1,633	503	172	2,797	568	311	550
울산	Ulsan	10,960	898	300	85	31	3	139	942
경남	Gyeongnam	19,116	1,624	354	115	477	110	242	920
제주	Jeju	3,386	283	43	14	-	-	9	8
성별	by Gender [B]	298,453	25,047	6,488	2,282	9,344	3,724	6,241	34,753
남성	Male	240,381	20,320	5,877	2,068	7,993	3,503	6,069	34,410
여성	Female	58,072	4,727	611	214	1,351	221	172	343
연령별	by Age [B]	298,453	25,047	6,488	2,282	9,344	3,724	6,241	34,753
30세 미만	Under 30 years	30,730	2,441	235	68	946	60	323	385
30세 이상	30 years or more	108,906	9,101	2,301	872	2,854	770	2,512	11,179
40세 이상	40 years or more	109,396	9,290	3,074	1,047	2,759	1,659	2,689	18,642
50세 이상	50 years or more	45,687	3,906	834	280	2,251	1,094	665	4,498
60세 이상	60 years or more	3,734	309	44	15	534	141	52	49

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-3. 근로소득 연말정산 신고 현황 II (12/13)

Year-end Tax Settlement of Wage and Salary Income II (12/13)

[단위 : 백만원]

In million won

구분 Classification		세액감면 Tax Exemption						결정세액 Determined Tax Amount	
		소계 Sub-Total		소득세법상감면세액 Exemption Under the Income Tax Law		조특법상감면세액 Exemption Under the STTCL [D]			
		인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
		(45=46+47)		(46)		(47)		(48=38-39-45)	
2005년	2005 Total	1,885	13,925	267	335	1,618	13,590	6,087,750	9,778,203
2006년	2006 Total	2,116	14,034	214	309	1,902	13,725	6,600,861	11,566,377
2007년	2007 Total	3,161	16,123	296	518	2,868	15,605	7,732,366	14,113,796
원천 징수지별	by Location of Withholding Agent	3,161	16,123	296	518	2,868	15,605	7,732,366	14,113,796
서울	Seoul	831	4,804	139	353	694	4,451	2,704,900	6,289,248
인천	Incheon	112	436	1	1	111	435	384,611	500,082
경기	Gyeonggi	1,041	6,463	41	29	1,001	6,434	1,541,389	2,659,838
강원	Gangwon	16	5	2	3	14	2	154,571	215,202
대전	Daejeon	264	578	0	0	264	578	197,515	344,331
충북	Chungbuk	97	278	7	5	90	273	212,557	267,477
충남	Chungnam	88	646	13	27	75	619	270,350	376,077
광주	Gwangju	94	205	1	-	93	205	179,521	267,647
전북	Jeonbuk	10	8	3	-	7	8	176,400	227,540
전남	Jeonnam	6	13	2	-	4	13	156,655	234,388
대구	Daegu	86	115	37	29	49	86	242,150	295,126
경북	Gyeongbuk	90	410	30	63	60	347	357,400	553,127
부산	Busan	119	660	5	3	114	657	459,198	625,525
울산	Ulsan	72	254	2	2	70	252	220,761	560,539
경남	Gyeongnam	224	1,224	9	1	215	1,223	421,850	633,606
제주	Jeju	11	24	4	2	7	22	52,538	64,043
성별	by Gender [B]	3,133	15,974	294	518	2,842	15,456	7,730,432	14,111,095
남성	Male	2,714	15,428	219	496	2,497	14,932	5,472,076	12,270,887
여성	Female	419	546	75	22	345	524	2,258,356	1,840,208
연령별	by Age [B]	3,133	15,974	294	518	2,842	15,456	7,730,432	14,111,095
30세 미만	Under 30 years	781	607	99	32	682	575	2,085,200	928,975
30세 이상	30 years or more	1,101	3,633	101	104	1,001	3,529	2,632,606	3,740,401
40세 이상	40 years or more	683	7,086	50	304	635	6,782	1,916,374	5,442,308
50세 이상	50 years or more	433	3,883	35	60	398	3,823	898,966	3,352,640
60세 이상	60 years or more	135	765	9	18	126	747	197,286	646,771

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

[D] 조세특례제한법상 세액감면을 말함
[D] Exemption under the Special Tax Treatment Control Law

4-2-3. 근로소득 연말정산 신고 현황 II (13/13)

Year-end Tax Settlement of Wage and Salary Income II (13/13)

[단위 : 백만원]

In million won

구분 Classification		기납부세액		환급세액		납부할세액	
		Prepaid Tax		Tax Refundable		Tax Payable	
		인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
		(49)		(50)		(51=48-49+50)	
2005년	2005 Total	5,891,929	13,328,996	4,647,200	4,196,528	1,453,981	645,735
2006년	2006 Total	6,372,146	14,466,858	5,006,257	3,610,275	1,608,720	709,794
2007년	2007 Total	7,265,744	16,690,803	5,291,779	3,678,694	2,449,854	1,101,687
원천 징수지별	by Location of Withholding Agent	7,265,744	16,690,803	5,291,779	3,678,694	2,449,854	1,101,687
서울	Seoul	2,617,068	7,490,408	1,979,651	1,573,677	728,535	372,517
인천	Incheon	361,463	624,101	263,916	152,881	121,128	28,862
경기	Gyeonggi	1,459,018	2,933,773	1,036,544	629,742	506,018	355,807
강원	Gangwon	140,140	263,418	99,899	63,370	54,863	15,154
대전	Daejeon	182,160	423,879	132,955	101,385	64,891	21,837
충북	Chungbuk	194,182	327,967	139,904	80,604	72,823	20,114
충남	Chungnam	252,149	460,599	180,933	111,898	90,036	27,376
광주	Gwangju	156,437	309,774	107,783	71,671	71,949	29,544
전북	Jeonbuk	154,311	275,869	104,432	69,901	72,276	21,572
전남	Jeonnam	141,118	299,629	103,088	81,347	53,823	16,106
대구	Daegu	215,591	359,309	152,241	89,108	90,520	24,925
경북	Gyeongbuk	327,395	687,989	237,895	169,742	119,793	34,880
부산	Busan	419,294	743,601	292,291	169,116	167,538	51,040
울산	Ulsan	210,938	656,184	152,881	121,727	68,084	26,082
경남	Gyeongnam	388,672	753,965	274,070	171,980	148,224	51,621
제주	Jeju	45,808	80,338	33,296	20,545	19,353	4,250
성별	by Gender [B]	7,264,342	16,688,024	5,290,966	3,678,185	2,448,735	1,101,256
남성	Male	5,201,252	14,383,235	3,838,124	3,072,057	1,640,466	959,709
여성	Female	2,063,090	2,304,789	1,452,842	606,128	808,269	141,547
연령별	by Age [B]	7,264,342	16,688,024	5,290,966	3,678,185	2,448,735	1,101,256
30세 미만	Under 30 years	1,961,152	1,190,795	1,367,657	359,554	720,208	97,734
30세 이상	30 years or more	2,510,391	4,864,165	1,946,556	1,380,362	690,411	256,598
40세 이상	40 years or more	1,810,559	6,363,818	1,343,669	1,321,521	574,597	400,011
50세 이상	50 years or more	827,458	3,636,972	550,942	559,645	348,495	275,313
60세 이상	60 years or more	154,782	632,274	82,142	57,103	115,024	71,600

생산부서 : 원천세과(문용환 397-1842)

[2007년 4-2-3]

4-2-4. 근로소득 연말정산 신고 현황 III (1/13)

Year-end Tax Settlement of Wage and Salary Income III (1/13)

[단위 : 백만원]

In million won

구분 Classification	급여총계 Gross Wage and Salary [A]	비과세소득 Non-Taxable Wage and Salary							
		소계 Sub-total		국외근로 Overseas Allowance		야간근로 Night Shifts Allowance			
		인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
		(1=2+7)		(2=3+4+5+6)		(3)		(4)	
급여총계 규모별 by Size of Gross Wage and Salary	7,748,670	294,936,711	3,974,527	9,572,042	47,484	458,300	432,286	715,201	
1천만 이하 10 million won or less	2,112,213	32,630,187	741,615	1,064,091	1,437	3,753	220,889	365,135	
2천만 이하 20 million won or less	1,925,357	50,437,686	891,834	1,734,265	4,780	30,626	165,083	292,274	
4천만 이하 40 million won or less	2,218,051	93,075,640	1,336,770	3,369,521	16,015	163,381	32,515	45,841	
6천만 이하 60 million won or less	980,329	61,597,414	668,155	1,999,218	10,520	109,175	7,850	8,116	
8천만 이하 80 million won or less	304,236	25,432,747	200,268	787,238	6,169	58,201	4,376	2,894	
1억 이하 100 million won or less	107,448	11,286,931	75,769	320,150	4,231	44,993	1,430	837	
2억 이하 200 million won or less	84,475	12,305,249	53,528	260,914	3,968	44,410	143	104	
3억 이하 300 million won or less	8,748	2,310,106	3,761	20,362	231	2,507	-	-	
5억 이하 500 million won or less	4,477	1,828,871	1,685	9,404	81	837	-	-	
5억 초과 500 million won over	3,336	4,031,880	1,142	6,879	52	417	-	-	
소득금액 규모별 by Size of Adjusted Wage and Salary	7,748,670	294,936,711	3,974,527	9,572,042	47,484	458,300	432,286	715,201	
1천만 이하 10 million won or less	2,300,789	36,789,749	930,191	1,625,694	6,219	55,333	273,350	479,333	
2천만 이하 20 million won or less	1,911,202	52,227,762	877,679	1,795,610	9,404	92,975	123,189	197,819	
4천만 이하 40 million won or less	2,182,669	94,931,154	1,301,388	3,328,078	13,412	135,391	23,072	27,957	
6천만 이하 60 million won or less	898,832	58,273,577	586,658	1,754,927	7,240	62,947	7,318	6,854	
8천만 이하 80 million won or less	267,491	23,013,985	163,523	582,447	5,462	51,295	4,198	2,597	
1억 이하 100 million won or less	95,531	10,293,693	63,852	251,570	3,006	30,852	1,047	564	
2억 이하 200 million won or less	75,946	11,315,662	44,999	200,125	2,422	26,250	112	77	
3억 이하 300 million won or less	8,493	2,262,234	3,506	18,061	193	2,079	-	-	
5억 이하 500 million won or less	4,405	1,810,040	1,613	8,848	76	785	-	-	
5억 초과 500 million won over	3,312	4,018,855	1,118	6,682	50	393	-	-	

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

[A] 2007년도 귀속분 근로소득 연말정산 지급명세서 신고자의 신고실적을 기준으로 함(과세미달자 제외). 신규입사자 및 중도퇴사자의 급여가 다수 포함되어 있으므로 본 통계표상의 급여는 근로자의 급여수준에 대한 지표로 사용하기 곤란함

[A] Based on the performance of taxpayers reporting payment statement of year-end settlement of wage and salary income attributable to the taxable year of 2007 excluding employees under tax threshold. Figures in the table are not suitable for using as an index of salary level of employees due to inclusion of new entries and retirements during the year

4-2-4. 근로소득 연말정산 신고 현황 III (2/13)

Year-end Tax Settlement of Wage and Salary Income III (2/13)

[단위 : 백만원]

In million won

구분 Classification	비과세소득 Non-Taxable Wage and Salary				과세대상급여액 Taxable Wage and salary			
	연구활동비 Research Activity Expenses		그밖의비과세 Other Non-taxable Income		소계 Sub-total		급여 Wage and Salary	
	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(5)		(6)		(7=8+9+10+11)		(8)	
급여총계 규모별 by Size of Gross Wage and Salary	252,062	322,560	3,596,911	8,075,981	7,748,670	285,364,669	7,746,953	230,589,745
1천만 이하 10 million won or less	6,018	4,616	565,865	690,587	2,112,213	31,566,096	2,111,496	29,384,616
2천만 이하 20 million won or less	27,084	25,222	759,037	1,386,143	1,925,357	48,703,421	1,924,973	42,359,991
4천만 이하 40 million won or less	82,877	80,146	1,298,066	3,080,153	2,218,051	89,706,119	2,217,673	72,840,646
6천만 이하 60 million won or less	85,473	100,083	654,798	1,781,844	980,329	59,598,196	980,236	46,200,151
8천만 이하 80 million won or less	30,787	65,799	191,915	660,344	304,236	24,645,509	304,192	18,137,260
1억 이하 100 million won or less	12,135	28,577	71,167	245,743	107,448	10,966,781	107,424	7,868,423
2억 이하 200 million won or less	7,499	17,688	49,787	198,712	84,474	12,044,335	84,439	8,935,169
3억 이하 300 million won or less	168	388	3,543	17,467	8,749	2,289,744	8,729	1,660,642
5억 이하 500 million won or less	17	33	1,621	8,534	4,477	1,819,467	4,469	1,223,380
5억 초과 500 million won over	4	8	1,112	6,454	3,336	4,025,001	3,322	1,979,467
소득금액 규모별 by Size of Adjusted Wage and Salary	252,062	322,560	3,596,911	8,075,981	7,748,670	285,364,669	7,746,953	230,589,745
1천만 이하 10 million won or less	9,847	9,157	719,089	1,081,871	2,300,789	35,164,055	2,299,973	32,554,847
2천만 이하 20 million won or less	32,797	31,075	768,011	1,473,741	1,911,202	50,432,152	1,910,811	43,732,751
4천만 이하 40 million won or less	86,252	85,900	1,271,299	3,078,830	2,182,669	91,603,076	2,182,365	74,233,507
6천만 이하 60 million won or less	82,230	101,185	574,892	1,583,941	898,832	56,518,650	898,763	43,530,665
8천만 이하 80 million won or less	24,950	57,658	155,721	470,897	267,491	22,431,538	267,450	16,275,913
1억 이하 100 million won or less	9,350	21,941	60,055	198,213	95,531	10,042,123	95,511	7,169,665
2억 이하 200 million won or less	6,484	15,303	41,892	158,495	75,946	11,115,537	75,911	8,285,610
3억 이하 300 million won or less	131	300	3,310	15,682	8,493	2,244,173	8,474	1,625,803
5억 이하 500 million won or less	18	35	1,552	8,028	4,405	1,801,192	4,397	1,209,384
5억 초과 500 million won over	3	6	1,090	6,283	3,312	4,012,173	3,298	1,971,600

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-4. 근로소득 연말정산 신고 현황 III (3/13)

Year-end Tax Settlement of Wage and Salary Income III (3/13)

[단위 : 백만원]

In million won

구분 Classification	과세대상급여액 Taxable Wage and salary						근로소득공제	
	상여 Bonus		인정상여 Deemed Bonus		주식매수선택권행사이익 Tax Benefits Withdrawn From Stock Option Gains		Deduction for Wage and salary Income	
	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(9)		(10)		(11)		(12)	
급여총계 규모별 by Size of Gross Wage and Salary	5,733,473	54,024,412	227,082	363,973	2,213	386,539	7,748,670	94,619,176
1천만 이하 10 million won or less	1,072,569	2,167,844	9,603	13,311	58	325	2,112,213	20,105,527
2천만 이하 20 million won or less	1,405,277	6,312,605	23,524	30,371	64	454	1,925,357	22,204,621
4천만 이하 40 million won or less	1,921,158	16,777,743	75,380	86,859	154	871	2,218,051	29,370,213
6천만 이하 60 million won or less	891,072	13,314,988	67,043	80,928	281	2,129	980,329	14,252,993
8천만 이하 80 million won or less	268,316	6,454,605	30,811	50,441	282	3,203	304,236	4,730,989
1억 이하 100 million won or less	93,046	3,068,491	12,319	26,721	156	3,146	107,448	1,783,991
2억 이하 200 million won or less	68,827	3,058,378	7,132	31,011	471	19,777	84,474	1,573,668
3억 이하 300 million won or less	6,844	601,507	623	9,942	180	17,653	8,749	215,101
5억 이하 500 million won or less	3,532	555,227	342	8,919	186	31,941	4,477	142,459
5억 초과 500 million won over	2,832	1,713,024	305	25,470	381	307,040	3,336	239,614
소득금액 규모별 by Size of Adjusted Wage and Salary	5,733,473	54,024,412	227,082	363,973	2,213	386,539	7,748,670	94,619,176
1천만 이하 10 million won or less	1,207,639	2,593,692	11,045	15,191	59	325	2,300,789	22,097,081
2천만 이하 20 million won or less	1,413,326	6,667,285	24,414	31,637	69	479	1,911,202	22,353,977
4천만 이하 40 million won or less	1,904,571	17,279,115	77,304	89,433	173	1,021	2,182,669	29,188,734
6천만 이하 60 million won or less	814,163	12,905,642	66,455	79,851	314	2,492	898,832	13,162,500
8천만 이하 80 million won or less	236,655	6,102,914	29,425	49,504	248	3,207	267,491	4,197,723
1억 이하 100 million won or less	82,833	2,844,946	10,972	24,602	150	2,910	95,531	1,600,713
2억 이하 200 million won or less	61,359	2,780,275	6,226	29,660	463	19,992	75,946	1,429,156
3억 이하 300 million won or less	6,637	590,854	601	9,789	176	17,727	8,493	209,878
5억 이하 500 million won or less	3,475	550,642	336	8,837	184	32,329	4,405	140,717
5억 초과 500 million won over	2,815	1,709,047	304	25,469	377	306,057	3,312	238,697

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-4. 근로소득 연말정산 신고 현황 III (4/13)

Year-end Tax Settlement of Wage and Salary Income III (4/13)

[단위 : 백만원]

In million won

구분 Classification	근로소득금액 Adjusted Wage and salary		소득공제 Income Deduction		인적공제 Personal Deduction			
					소계 Sub-Total		기본공제 Basic Deduction	
	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(13=7-12)		(14=15+19+20+21+22+29+30)		(15=16+17+18)		(16)	
급여총계 규모별 by Size of Gross Wage and Salary	7,748,670	190,745,493	7,748,670	78,713,285	7,747,309	26,525,077	7,747,304	18,868,931
1천만 이하 10 million won or less	2,112,213	11,460,569	2,112,213	7,216,898	2,111,951	2,873,585	2,111,947	2,570,574
2천만 이하 20 million won or less	1,925,357	26,498,800	1,925,357	13,573,475	1,925,280	4,979,634	1,925,279	3,846,234
4천만 이하 40 million won or less	2,218,051	60,335,906	2,218,051	29,111,254	2,217,928	10,127,485	2,217,928	6,851,748
6천만 이하 60 million won or less	980,329	45,345,203	980,329	17,840,492	980,248	5,546,573	980,248	3,628,267
8천만 이하 80 million won or less	304,236	19,914,520	304,236	6,240,958	304,188	1,806,012	304,188	1,185,756
1억 이하 100 million won or less	107,448	9,182,790	107,448	2,366,571	107,419	647,801	107,419	424,631
2억 이하 200 million won or less	84,474	10,470,667	84,474	1,908,317	84,410	467,389	84,410	309,517
3억 이하 300 million won or less	8,749	2,074,643	8,749	212,537	8,671	43,228	8,671	29,267
5억 이하 500 million won or less	4,477	1,677,008	4,477	119,572	4,198	19,849	4,198	13,531
5억 초과 500 million won over	3,336	3,785,387	3,336	123,211	3,016	13,521	3,016	9,406
소득금액 규모별 by Size of Adjusted Wage and Salary	7,748,670	190,745,493	7,748,670	78,713,285	7,747,309	26,525,077	7,747,304	18,868,931
1천만 이하 10 million won or less	2,300,789	13,066,974	2,300,789	8,106,144	2,300,496	3,189,939	2,300,492	2,839,787
2천만 이하 20 million won or less	1,911,202	28,078,175	1,911,202	14,345,144	1,911,124	5,239,157	1,911,123	3,988,844
4천만 이하 40 million won or less	2,182,669	62,414,342	2,182,669	29,885,802	2,182,551	10,324,188	2,182,551	6,946,298
6천만 이하 60 million won or less	898,832	43,356,150	898,832	16,516,256	898,759	5,092,944	898,759	3,331,642
8천만 이하 80 million won or less	267,491	18,233,815	267,491	5,581,576	267,456	1,613,219	267,456	1,058,389
1억 이하 100 million won or less	95,531	8,441,410	95,531	2,114,020	95,505	576,697	95,505	378,284
2억 이하 200 million won or less	75,946	9,686,381	75,946	1,717,195	75,885	414,338	75,885	274,804
3억 이하 300 million won or less	8,493	2,034,295	8,493	206,984	8,414	41,694	8,414	28,263
5억 이하 500 million won or less	4,405	1,660,475	4,405	117,802	4,127	19,509	4,127	13,302
5억 초과 500 million won over	3,312	3,773,476	3,312	122,362	2,992	13,392	2,992	9,318

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-4. 근로소득 연말정산 신고 현황 III (5/13)

Year-end Tax Settlement of Wage and Salary Income III (5/13)

[단위 : 백만원]

In million won

구분 Classification	인적공제 Personal Deduction				연금보험료공제		국민연금보험료	
	추가공제		다자녀추가공제		National Pension Premium Deduction		Deduction for National Pension Contribution	
	인원	금액	인원	금액	인원	금액	인원	금액
	Taxpayers	Amount	Taxpayers	Amount	Taxpayers	Amount	Taxpayers	Amount
	(17)		(18)		(19)		(20)	
급여총계 규모별 by Size of Gross Wage and Salary	3,431,839	6,547,127	1,790,120	1,109,019	1,732,477	3,410,146	5,613,237	6,626,380
1천만 이하 10 million won or less	371,282	279,773	43,269	23,238	135,068	100,454	1,737,684	1,062,964
2천만 이하 20 million won or less	682,218	971,886	272,433	161,514	305,839	364,976	1,562,535	1,587,632
4천만 이하 40 million won or less	1,361,660	2,790,435	779,227	485,302	814,124	1,613,143	1,376,848	2,177,719
6천만 이하 60 million won or less	679,492	1,633,359	449,686	284,947	382,458	1,053,974	547,313	1,047,584
8천만 이하 80 million won or less	203,640	526,280	150,001	93,976	58,744	175,000	228,146	440,581
1억 이하 100 million won or less	72,096	189,205	54,337	33,965	20,134	58,827	83,635	161,627
2억 이하 200 million won or less	52,709	135,225	35,833	22,647	14,654	40,629	64,787	124,730
3억 이하 300 million won or less	4,938	12,018	3,076	1,943	943	2,123	6,731	12,878
5억 이하 500 million won or less	2,289	5,435	1,332	883	307	617	3,269	6,223
5억 초과 500 million won over	1,515	3,511	926	604	206	403	2,289	4,442
소득금액 규모별 by Size of Adjusted Wage and Salary	3,431,839	6,547,127	1,790,120	1,109,019	1,732,477	3,410,146	5,613,237	6,626,380
1천만 이하 10 million won or less	414,394	322,066	52,056	28,086	179,714	145,744	1,872,497	1,169,735
2천만 이하 20 million won or less	726,075	1,074,102	296,373	176,211	342,621	444,666	1,517,929	1,594,732
4천만 이하 40 million won or less	1,372,351	2,870,800	810,454	507,090	820,778	1,719,566	1,334,985	2,154,778
6천만 이하 60 million won or less	619,318	1,502,957	409,312	258,345	311,658	880,393	529,732	1,016,071
8천만 이하 80 million won or less	180,243	469,100	136,827	85,730	46,125	132,734	212,796	411,004
1억 이하 100 million won or less	63,950	167,970	48,636	30,443	16,924	47,488	75,359	145,587
2억 이하 200 million won or less	46,985	119,760	31,271	19,774	13,261	36,593	57,911	111,423
3억 이하 300 million won or less	4,769	11,557	2,962	1,874	894	1,963	6,546	12,528
5억 이하 500 million won or less	2,257	5,339	1,314	868	297	599	3,211	6,114
5억 초과 500 million won over	1,497	3,476	915	598	205	400	2,271	4,408

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-4. 근로소득 연말정산 신고 현황 III (6/13)

Year-end Tax Settlement of Wage and Salary Income III (6/13)

[단위 : 백만원]

In million won

구분 Classification	퇴직연금소득공제		특별공제 Special Deduction					
	Retirement Pension Deduction		소계 Sub-Total		보험료 Insurance Premium Deduction		의료비 Medical Expense Deduction	
	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(21)		(22=23+~+28)		(23)		(24)	
급여총계 규모별 by Size of Gross Wage and Salary	5,429	8,444	5,837,571	27,894,958	5,835,290	11,760,675	1,580,976	3,143,229
1천만 이하 10 million won or less	1,068	1,022	675,720	1,149,989	675,088	877,449	109,616	85,135
2천만 이하 20 million won or less	1,471	2,260	1,518,858	4,172,945	1,517,967	2,362,620	354,559	434,900
4천만 이하 40 million won or less	1,698	2,909	2,156,388	10,418,831	2,155,930	4,243,328	678,126	1,309,705
6천만 이하 60 million won or less	723	1,320	976,939	7,192,789	976,760	2,443,723	311,730	855,504
8천만 이하 80 million won or less	292	559	303,107	2,663,228	303,050	923,316	84,720	280,456
1억 이하 100 million won or less	88	162	106,965	1,044,973	106,952	383,192	25,811	98,796
2억 이하 200 million won or less	67	157	83,822	942,564	83,775	375,840	15,364	70,092
3억 이하 300 million won or less	11	27	8,604	128,553	8,604	60,860	792	5,013
5억 이하 500 million won or less	10	28	4,179	82,389	4,178	41,748	202	2,441
5억 초과 500 million won over	1	-	2,989	98,697	2,986	48,599	56	1,187
소득금액 규모별 by Size of Adjusted Wage and Salary	5,429	8,444	5,837,571	27,894,958	5,835,290	11,760,675	1,580,976	3,143,229
1천만 이하 10 million won or less	1,223	1,211	786,524	1,376,008	785,829	1,028,326	130,523	104,585
2천만 이하 20 million won or less	1,476	2,316	1,565,916	4,500,820	1,565,031	2,478,730	379,393	482,039
4천만 이하 40 million won or less	1,697	2,933	2,136,275	10,815,063	2,135,836	4,286,336	679,600	1,359,665
6천만 이하 60 million won or less	641	1,187	896,196	6,709,275	896,040	2,292,189	281,269	791,949
8천만 이하 80 million won or less	233	448	266,676	2,391,040	266,630	833,385	73,162	246,118
1억 이하 100 million won or less	74	140	95,147	938,823	95,134	348,128	22,470	87,750
2억 이하 200 million won or less	63	154	75,408	858,656	75,365	344,481	13,549	62,721
3억 이하 300 million won or less	11	27	8,356	125,907	8,356	59,585	756	4,810
5억 이하 500 million won or less	10	28	4,108	81,288	4,107	41,197	199	2,418
5억 초과 500 million won over	1	-	2,965	98,078	2,962	48,318	55	1,174

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-4. 근로소득 연말정산 신고 현황 III (7/13)

Year-end Tax Settlement of Wage and Salary Income III (7/13)

[단위 : 백만원]

In million won

구분 Classification	특별공제 Special Deduction							
	교육비 Education Expense Deduction		주택자금 Housing Fund Allowances		기부금 Deduction for Donation		혼인·이사·장례비 Deduction for Marriage-Moving-Funeral	
	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(25)		(26)		(27)		(28)	
급여총계 규모별 by Size of Gross Wage and Salary	1,992,175	5,971,419	1,558,553	2,829,436	3,370,554	4,071,975	105,434	118,224
1천만 이하 10 million won or less	41,704	57,730	55,439	35,160	130,601	49,908	41,279	44,607
2천만 이하 20 million won or less	284,478	680,058	290,340	297,275	575,844	324,581	64,062	73,511
4천만 이하 40 million won or less	833,716	2,246,780	706,617	1,245,287	1,460,252	1,373,625	93	106
6천만 이하 60 million won or less	547,693	1,856,018	341,499	790,675	804,751	1,246,869	-	-
8천만 이하 80 million won or less	172,503	646,383	106,248	288,352	244,739	524,721	-	-
1억 이하 100 million won or less	59,615	235,398	35,879	105,756	84,030	221,831	-	-
2억 이하 200 million won or less	44,918	208,978	20,465	60,501	60,182	227,153	-	-
3억 이하 300 million won or less	4,245	21,868	1,295	4,061	5,362	36,751	-	-
5억 이하 500 million won or less	1,981	10,747	512	1,595	2,729	25,858	-	-
5억 초과 500 million won over	1,322	7,459	259	774	2,064	40,678	-	-
소득금액 규모별 by Size of Adjusted Wage and Salary	1,992,175	5,971,419	1,558,553	2,829,436	3,370,554	4,071,975	105,434	118,224
1천만 이하 10 million won or less	52,106	75,969	71,083	46,295	176,253	64,637	51,590	56,196
2천만 이하 20 million won or less	315,988	766,880	318,892	341,223	635,166	369,920	53,844	62,028
4천만 이하 40 million won or less	872,072	2,410,084	710,819	1,291,498	1,473,058	1,467,480	-	-
6천만 이하 60 million won or less	496,983	1,700,463	312,256	739,457	734,997	1,185,217	-	-
8천만 이하 80 million won or less	154,588	578,108	94,592	260,682	213,325	472,747	-	-
1억 이하 100 million won or less	53,066	209,912	31,421	92,449	74,321	200,584	-	-
2억 이하 200 million won or less	40,002	190,790	17,494	51,623	53,492	209,041	-	-
3억 이하 300 million won or less	4,117	21,248	1,238	3,884	5,214	36,380	-	-
5억 이하 500 million won or less	1,941	10,544	504	1,565	2,682	25,564	-	-
5억 초과 500 million won over	1,312	7,421	254	760	2,046	40,405	-	-

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-4. 근로소득 연말정산 신고 현황 III (8/13)

Year-end Tax Settlement of Wage and Salary Income III (8/13)

[단위 : 백만원]

In million won

구분 Classification	표준공제 Standard Deduction		조특법상 소득공제 Deduction Under STCL [B]					
			소계 Sub-Total		개인연금저축소득공제 Personal Pension Savings Deduction		연금저축소득공제 Pension Savings Deduction	
	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(29)		(30=31+~+36)		(31)		(32)	
급여총계 규모별 by Size of Gross Wage and Salary	1,910,921	1,910,914	5,577,157	12,337,366	618,913	295,060	1,273,788	2,715,957
1천만 이하 10 million won or less	1,436,315	1,436,308	753,225	592,576	10,574	4,166	19,968	21,248
2천만 이하 20 million won or less	406,499	406,499	1,442,416	2,059,529	38,654	15,965	125,435	182,548
4천만 이하 40 million won or less	61,663	61,663	1,995,618	4,709,504	174,082	74,256	479,038	942,299
6천만 이하 60 million won or less	3,390	3,390	917,830	2,994,862	202,946	92,582	384,095	884,155
8천만 이하 80 million won or less	1,129	1,129	285,387	1,154,449	113,943	58,665	151,612	378,313
1억 이하 100 million won or less	483	483	99,068	452,698	44,136	27,203	60,540	161,981
2억 이하 200 million won or less	652	652	72,742	332,196	30,517	19,582	45,918	125,601
3억 이하 300 million won or less	145	145	6,318	25,583	2,068	1,313	4,063	11,146
5억 이하 500 million won or less	298	298	2,732	10,168	1,011	659	1,897	5,268
5억 초과 500 million won over	347	347	1,821	5,801	982	669	1,222	3,398
소득금액 규모별 by Size of Adjusted Wage and Salary	1,910,921	1,910,914	5,577,157	12,337,366	618,913	295,060	1,273,788	2,715,957
1천만 이하 10 million won or less	1,514,087	1,514,080	865,308	709,427	12,201	4,807	25,398	28,719
2천만 이하 20 million won or less	345,286	345,286	1,478,243	2,218,167	42,743	17,586	141,871	214,159
4천만 이하 40 million won or less	46,394	46,394	1,976,955	4,822,880	187,165	80,374	500,815	1,008,299
6천만 이하 60 million won or less	2,636	2,636	841,611	2,813,750	200,603	93,165	365,691	843,497
8천만 이하 80 million won or less	815	815	251,467	1,032,316	106,222	55,039	138,158	345,082
1억 이하 100 million won or less	384	384	87,997	404,901	39,898	24,682	54,184	145,500
2억 이하 200 million won or less	538	538	64,962	295,493	26,123	16,831	40,657	111,359
3억 이하 300 million won or less	137	137	6,128	24,728	1,984	1,261	3,938	10,795
5억 이하 500 million won or less	297	297	2,682	9,967	996	649	1,865	5,178
5억 초과 500 million won over	347	347	1,804	5,737	978	666	1,211	3,369

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

[B] 조세특례제한법상 소득공제를 말함

[B] Deduction under the Special Tax Treatment Control Law

4-2-4. 근로소득 연말정산 신고 현황 III (9/13)

Year-end Tax Settlement of Wage and Salary Income III (9/13)

[단위 : 백만원]

In million won

구분 Classification	조특법상 소득공제 Deduction Under STTCL [B]							
	투자조합출자등소득공제 Investment Association Deduction		신용카드등소득공제 Credit Card Usage Deduction		우리사주조합출연금 Employee Stock Ownership Plan Deduction		소기업소상공인공제 Small And Micro Business Deduction	
	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(33)		(34)		(35)		(36)	
급여총계 규모별 by Size of Gross Wage and Salary	2,004	10,310	5,385,390	9,064,949	76,746	250,602	524	488
1천만 이하 10 million won or less	91	44	743,154	567,046	1,109	56	23	16
2천만 이하 20 million won or less	300	228	1,420,567	1,845,383	5,871	15,338	92	67
4천만 이하 40 million won or less	550	922	1,936,806	3,639,473	16,889	52,367	205	187
6천만 이하 60 million won or less	410	1,620	867,623	1,935,103	24,699	81,276	115	126
8천만 이하 80 million won or less	241	1,493	262,282	651,479	18,218	64,447	50	52
1억 이하 100 million won or less	140	1,129	89,051	240,939	5,831	21,426	20	20
2억 이하 200 million won or less	191	2,711	60,752	170,103	3,735	14,184	16	15
3억 이하 300 million won or less	39	936	3,841	11,218	250	969	1	1
5억 이하 500 million won or less	25	525	1,096	3,373	94	339	2	4
5억 초과 500 million won over	17	702	218	832	50	200	-	-
소득금액 규모별 by Size of Adjusted Wage and Salary	2,004	10,310	5,385,390	9,064,949	76,746	250,602	524	488
1천만 이하 10 million won or less	107	51	853,878	675,286	1,313	548	27	16
2천만 이하 20 million won or less	304	261	1,454,963	1,968,644	6,478	17,449	91	68
4천만 이하 40 million won or less	564	928	1,915,720	3,676,240	18,209	56,848	209	191
6천만 이하 60 million won or less	411	1,694	792,664	1,783,355	27,618	91,917	109	122
8천만 이하 80 million won or less	225	1,460	230,130	579,401	14,454	51,283	49	51
1억 이하 100 million won or less	129	1,087	78,997	215,177	4,963	18,435	20	20
2억 이하 200 million won or less	185	2,680	54,059	151,944	3,330	12,664	16	15
3억 이하 300 million won or less	38	925	3,703	10,816	240	930	1	1
5억 이하 500 million won or less	24	522	1,062	3,274	94	340	2	4
5억 초과 500 million won over	17	702	214	812	47	188	-	-

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-4. 근로소득 연말정산 신고 현황 III (10/13)

Year-end Tax Settlement of Wage and Salary Income III (10/13)

[단위 : 백만원]

In million won

구분 Classification	과세 표준 Tax Base		산출세액 Calculated Tax Amount		세액공제 Tax Credit			
					소계 Sub-Total		근로소득세액공제 Wage and Salary Income Credit	
	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(37=13-14)		(38)		(39=40+41+42+43+44)		(40)	
급여총계 규모별 by Size of Gross Wage and Salary	7,748,670	112,032,208	7,748,670	16,585,854	7,744,018	2,455,935	7,744,018	2,390,033
1천만 이하 10 million won or less	2,112,213	4,243,671	2,112,213	339,496	2,110,243	186,727	2,110,243	186,361
2천만 이하 20 million won or less	1,925,357	12,925,325	1,925,357	1,092,987	1,923,921	519,270	1,923,921	516,984
4천만 이하 40 million won or less	2,218,051	31,224,652	2,218,051	3,499,346	2,217,439	955,915	2,217,439	945,330
6천만 이하 60 million won or less	980,329	27,504,711	980,329	3,823,638	980,086	495,763	980,086	485,262
8천만 이하 80 million won or less	304,236	13,673,562	304,236	2,233,081	304,080	160,976	304,080	151,982
1억 이하 100 million won or less	107,448	6,816,219	107,448	1,291,399	107,372	61,966	107,372	53,680
2억 이하 200 million won or less	84,474	8,562,350	84,474	2,021,065	84,342	60,492	84,342	42,167
3억 이하 300 million won or less	8,749	1,862,106	8,749	549,382	8,730	7,176	8,730	4,365
5억 이하 500 million won or less	4,477	1,557,436	4,477	492,730	4,471	4,321	4,471	2,235
5억 초과 500 million won over	3,336	3,662,176	3,336	1,242,730	3,334	3,329	3,334	1,667
소득금액 규모별 by Size of Adjusted Wage and Salary	7,748,670	112,032,208	7,748,670	16,585,854	7,744,018	2,455,935	7,744,018	2,390,033
1천만 이하 10 million won or less	2,300,789	4,960,830	2,300,789	396,869	2,298,460	218,200	2,298,460	217,718
2천만 이하 20 million won or less	1,911,202	13,733,031	1,911,202	1,174,063	1,909,938	546,848	1,909,938	544,098
4천만 이하 40 million won or less	2,182,669	32,528,540	2,182,669	3,718,784	2,182,134	965,982	2,182,134	954,073
6천만 이하 60 million won or less	898,832	26,839,894	898,832	3,791,568	898,628	458,584	898,628	446,760
8천만 이하 80 million won or less	267,491	12,652,239	267,491	2,111,144	267,373	143,671	267,373	133,650
1억 이하 100 million won or less	95,531	6,327,390	95,531	1,218,443	95,467	55,646	95,467	47,730
2억 이하 200 million won or less	75,946	7,969,186	75,946	1,907,238	75,829	52,663	75,829	37,910
3억 이하 300 million won or less	8,493	1,827,311	8,493	540,200	8,479	6,810	8,479	4,240
5억 이하 500 million won or less	4,405	1,542,673	4,405	488,406	4,400	4,283	4,400	2,199
5억 초과 500 million won over	3,312	3,651,114	3,312	1,239,139	3,310	3,248	3,310	1,655

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-4. 근로소득 연말정산 신고 현황 III (11/13)

Year-end Tax Settlement of Wage and Salary Income III (11/13)

[단위 : 백만원]

In million won

구분 Classification	세액공제 Tax Credit							
	기부정치자금세액공제 Political Donation Credit		주택차입금세액공제 Home Mortgage Interest Credit		을근납세조합공제 Taxpayer Association Credit		외국납부세액공제 Foreign Tax Credit	
	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(41)		(42)		(43)		(44)	
급여총계 규모별 by Size of Gross Wage and Salary	298,456	25,047	6,488	2,282	9,388	3,820	6,241	34,753
1천만 이하 10 million won or less	6,353	328	220	17	533	18	54	3
2천만 이하 20 million won or less	27,685	2,009	1,012	181	1,595	73	183	23
4천만 이하 40 million won or less	106,102	8,762	2,918	1,016	3,748	421	819	386
6천만 이하 60 million won or less	87,414	7,640	1,811	756	1,402	401	1,043	1,704
8천만 이하 80 million won or less	40,151	3,564	407	229	748	365	1,445	4,836
1억 이하 100 million won or less	17,335	1,540	88	64	442	256	1,176	6,426
2억 이하 200 million won or less	11,591	1,039	31	19	719	880	1,362	16,387
3억 이하 300 million won or less	897	81	-	-	95	263	97	2,467
5억 이하 500 million won or less	534	48	-	-	70	253	45	1,785
5억 초과 500 million won over	394	36	1	-	36	890	17	736
소득금액 규모별 by Size of Adjusted Wage and Salary	298,456	25,047	6,488	2,282	9,388	3,820	6,241	34,753
1천만 이하 10 million won or less	7,805	408	257	20	1,355	43	139	11
2천만 이하 20 million won or less	30,773	2,277	1,094	203	2,246	171	364	99
4천만 이하 40 million won or less	113,399	9,437	3,145	1,117	2,797	464	939	891
6천만 이하 60 million won or less	82,366	7,220	1,547	663	1,174	391	1,399	3,550
8천만 이하 80 million won or less	36,847	3,273	348	211	618	330	1,435	6,207
1억 이하 100 million won or less	15,592	1,384	75	55	380	244	886	6,233
2억 이하 200 million won or less	9,879	885	21	13	630	810	933	13,045
3억 이하 300 million won or less	876	79	-	-	83	225	86	2,266
5억 이하 500 million won or less	528	48	-	-	69	252	44	1,784
5억 초과 500 million won over	391	36	1	-	36	890	16	667

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-4. 근로소득 연말정산 신고 현황 III (12/13)

Year-end Tax Settlement of Wage and Salary Income III (12/13)

[단위 : 백만원]

In million won

구분 Classification	세액감면 Tax Exemption						결정세액	
	소계 Sub-Total		소득세법상감면세액 Exemption Under the Income Tax Law		조특법상감면세액 Exemption Under the STTCL [C]		Determined Tax Amount	
	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(45=46+47)		(46)		(47)		(48=38-39-45)	
급여총계 규모별 by Size of Gross Wage and Salary	3,161	16,123	296	518	2,868	15,605	7,732,366	14,113,796
1천만 이하 10 million won or less	907	121	134	19	773	102	2,106,714	152,648
2천만 이하 20 million won or less	630	332	114	59	518	273	1,920,173	573,385
4천만 이하 40 million won or less	680	1,281	28	34	653	1,247	2,214,271	2,542,150
6천만 이하 60 million won or less	354	1,850	5	19	349	1,831	979,618	3,326,025
8천만 이하 80 million won or less	225	2,235	5	43	220	2,192	303,737	2,069,870
1억 이하 100 million won or less	129	1,958	3	46	126	1,912	107,184	1,227,475
2억 이하 200 million won or less	196	5,500	4	113	192	5,387	84,149	1,955,073
3억 이하 300 million won or less	30	1,665	3	185	27	1,480	8,719	540,541
5억 이하 500 million won or less	8	879	-	-	8	879	4,467	487,530
5억 초과 500 million won over	2	302	-	-	2	302	3,334	1,239,099
소득금액 규모별 by Size of Adjusted Wage and Salary	3,161	16,123	296	518	2,868	15,605	7,732,366	14,113,796
1천만 이하 10 million won or less	1,238	197	193	32	1,045	165	2,294,369	178,472
2천만 이하 20 million won or less	585	513	66	54	521	459	1,906,080	626,702
4천만 이하 40 million won or less	550	1,644	19	33	532	1,611	2,179,417	2,751,158
6천만 이하 60 million won or less	295	2,033	5	24	290	2,009	898,176	3,330,951
8천만 이하 80 million won or less	183	2,144	5	58	178	2,086	267,114	1,965,329
1억 이하 100 million won or less	102	1,753	2	34	100	1,719	95,337	1,161,044
2억 이하 200 million won or less	176	5,417	4	146	172	5,271	75,696	1,849,158
3억 이하 300 million won or less	23	1,328	2	137	21	1,191	8,471	532,062
5억 이하 500 million won or less	7	792	-	-	7	792	4,396	483,331
5억 초과 500 million won over	2	302	-	-	2	302	3,310	1,235,589

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

[C] 조세특례제한법상 세액감면을 말함

[C] Exemption under the Special Tax Treatment Control Law

4-2-4. 근로소득 연말정산 신고 현황 III (13/13)

Year-end Tax Settlement of Wage and Salary Income III (13/13)

[단위 : 백만원]

In million won

구분 Classification	기납부세액 Prepaid Tax		환급세액 Tax Refundable		납부할세액 Tax Payable	
	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(49)		(50)		(51=48-49+50)	
급여총계 규모별 by Size of Gross Wage and Salary	7,265,744	16,690,803	5,291,779	3,678,694	2,449,854	1,101,687
1천만 이하 10 million won or less	1,686,383	230,687	1,071,701	115,165	1,037,287	37,126
2천만 이하 20 million won or less	1,880,020	865,221	1,385,864	355,128	538,090	63,292
4천만 이하 40 million won or less	2,209,594	3,630,422	1,717,902	1,279,722	498,994	191,450
6천만 이하 60 million won or less	978,549	4,101,826	738,871	944,296	240,902	168,495
8천만 이하 80 million won or less	303,286	2,453,656	231,437	484,380	72,509	100,594
1억 이하 100 million won or less	107,217	1,385,667	80,467	220,111	26,822	61,919
2억 이하 200 million won or less	84,211	2,032,863	56,562	212,560	27,713	134,770
3억 이하 300 million won or less	8,714	522,059	5,085	26,445	3,632	44,927
5억 이하 500 million won or less	4,451	453,861	2,430	16,750	2,033	50,419
5억 초과 500 million won over	3,319	1,014,541	1,460	24,137	1,872	248,695
소득금액 규모별 by Size of Adjusted Wage and Salary	7,265,744	16,690,803	5,291,779	3,678,694	2,449,854	1,101,687
1천만 이하 10 million won or less	1,865,784	270,736	1,193,679	133,139	1,103,486	40,875
2천만 이하 20 million won or less	1,873,380	951,741	1,397,877	392,558	512,040	67,519
4천만 이하 40 million won or less	2,175,503	3,898,508	1,692,733	1,345,457	488,921	198,107
6천만 이하 60 million won or less	897,181	4,065,941	673,371	902,806	224,960	167,816
8천만 이하 80 million won or less	266,697	2,316,846	204,122	447,204	63,114	95,687
1억 이하 100 million won or less	95,351	1,303,608	71,347	201,043	24,051	58,479
2억 이하 200 million won or less	75,711	1,908,981	49,879	190,147	25,888	130,324
3억 이하 300 million won or less	8,461	513,589	4,936	25,795	3,529	44,268
5억 이하 500 million won or less	4,381	449,792	2,389	16,503	2,003	50,042
5억 초과 500 million won over	3,295	1,011,061	1,446	24,042	1,862	248,570

생산부서 : 원천세과(문용환 397-1842)

[2007년 4-2-4]

4-2-5. 근로소득 연말정산 신고 현황 IV (1/13)

Year-end Tax Settlement of Wage and Salary Income IV (1/13)

[단위 : 백만원]

In million won

구분 Classification	급여총계		비과세소득 Non-Taxable Wage and Salary					
	Gross Wage and Salary [A]		소계 Sub-total		국외근로 Overseas Allowance		야간근로 Night Shifts Allowance	
	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(1=2+7)		(2=3+4+5+6)		(3)		(4)	
과세표준 규모별 by Size of Tax Base	7,748,670	294,936,711	3,974,527	9,572,042	47,484	458,300	432,286	715,201
1천만 이하 10 million won or less	4,295,407	96,655,714	1,941,661	3,853,716	14,719	137,103	376,400	647,935
1.2천만 이하 12 million won or less	476,087	16,841,812	257,227	604,929	2,565	25,946	18,071	25,853
3천만 이하 30 million won or less	2,063,023	98,051,019	1,222,955	3,182,011	13,727	134,853	28,867	35,099
4천만 이하 40 million won or less	410,859	27,777,215	249,009	768,834	4,265	37,838	4,196	3,331
4.6천만 이하 46 million won or less	146,615	11,307,472	87,200	301,745	2,164	19,936	1,804	1,161
6천만 이하 60 million won or less	172,752	15,226,712	106,745	394,769	4,128	40,016	2,108	1,310
7천만 이하 70 million won or less	59,195	6,087,526	38,592	150,306	1,932	19,834	561	317
8천만 이하 80 million won or less	35,535	4,040,530	23,093	91,026	1,132	11,806	187	122
8.8천만 이하 88 million won or less	18,306	2,262,189	11,528	47,193	590	6,374	44	33
1억 이하 100 million won or less	18,349	2,463,051	10,923	49,028	669	7,234	20	15
2억 이하 200 million won or less	39,435	6,874,721	20,710	101,841	1,347	14,874	28	25
3억 이하 300 million won or less	6,405	1,873,834	2,561	13,231	138	1,503	-	-
5억 이하 500 million won or less	3,665	1,611,638	1,319	7,335	59	602	-	-
10억 이하 1 billion won or less	2,084	1,600,889	700	4,087	36	293	-	-
10억 초과 1 billion won over	953	2,262,389	304	1,991	13	88	-	-
10분위 분포별 by Ten Bracket [B]	7,748,670	294,936,711	3,974,527	9,572,042	47,484	458,300	432,286	715,201
상위 10%내 Within high position 10%	774,867	74,486,944	466,935	1,678,873	15,244	149,402	7,726	5,219
상위 20%내 Within high position 20%	774,867	44,852,763	480,237	1,341,089	6,206	57,884	5,924	6,215
상위 30%내 Within high position 30%	774,867	36,207,119	459,668	1,188,279	4,994	49,637	8,460	9,556
상위 40%내 Within high position 40%	774,867	30,365,817	435,890	1,065,532	4,457	45,506	19,844	26,295
상위 50%내 Within high position 50%	774,867	26,026,877	406,930	937,508	3,923	39,268	34,610	52,133
상위 60%내 Within high position 60%	774,867	22,389,900	383,362	822,953	3,227	30,940	48,579	81,832
상위 70%내 Within high position 70%	774,867	19,263,433	364,209	733,496	2,912	26,935	59,542	104,854
상위 80%내 Within high position 80%	774,867	16,505,973	348,303	669,642	2,345	21,579	71,868	128,848
상위 90%내 Within high position 90%	774,867	13,454,619	320,721	595,615	2,144	19,602	85,229	150,205
상위 100%내 Within high position 100%	774,867	11,383,266	308,272	539,055	2,032	17,547	90,504	150,044

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

[A] 2007년도 귀속분 근로소득 연말정산 지급명세서 신고자의 신고실적을 기준으로 함(과세미달자 제외). 신규입사자 및 중도퇴사자의 급여가 다수 포함되어 있으므로 본 통계표상의 급여는 근로자의 급여수준에 대한 지표로 사용하기 곤란함

[B] 10분위분포별은 과세표준을 기준으로 분류

4-2-5. 근로소득 연말정산 신고 현황 IV (2/13)

Year-end Tax Settlement of Wage and Salary Income IV (2/13)

[단위 : 백만원]

In million won

구분 Classification	비과세소득 Non-Taxable Wage and Salary				과세대상급여액 Taxable Wage and salary			
	연구활동비 Research Activity Expenses		그밖의비과세 Other Non-taxable Income		소계 Sub-total		급여 Wage and Salary	
	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(5)		(6)		(7=8+9+10+11)		(8)	
과세표준 규모별 by Size of Tax Base	252,062	322,560	3,596,911	8,075,981	7,748,670	285,364,669	7,746,953	230,589,745
1천만 이하 10 million won or less	47,613	46,225	1,638,798	3,022,453	4,295,407	92,801,998	4,294,335	82,054,812
1.2천만 이하 12 million won or less	14,116	13,106	239,836	540,024	476,087	16,236,883	475,986	13,538,705
3천만 이하 30 million won or less	110,723	116,647	1,187,889	2,895,412	2,063,023	94,869,008	2,062,715	75,569,124
4천만 이하 40 million won or less	34,600	49,696	242,568	677,969	410,859	27,008,381	410,803	20,434,153
4.6천만 이하 46 million won or less	12,518	22,980	83,992	257,668	146,615	11,005,727	146,592	8,156,695
6천만 이하 60 million won or less	16,684	36,727	101,370	316,716	172,752	14,831,943	172,723	10,818,977
7천만 이하 70 million won or less	6,192	14,567	36,186	115,588	59,195	5,937,220	59,177	4,298,506
8천만 이하 80 million won or less	3,375	7,907	21,617	71,191	35,535	3,949,504	35,516	2,861,040
8.8천만 이하 88 million won or less	1,571	3,683	10,756	37,103	18,306	2,214,996	18,294	1,623,883
1억 이하 100 million won or less	1,590	3,743	10,130	38,036	18,349	2,414,023	18,337	1,809,186
2억 이하 200 million won or less	3,017	7,147	19,086	79,795	39,435	6,772,880	39,405	5,161,611
3억 이하 300 million won or less	49	107	2,429	11,621	6,405	1,860,603	6,388	1,320,734
5억 이하 500 million won or less	13	23	1,276	6,710	3,665	1,604,303	3,659	1,070,041
10억 이하 1 billion won or less	-	-	678	3,794	2,084	1,596,802	2,076	871,174
10억 초과 1 billion won over	1	2	300	1,901	953	2,260,398	947	1,001,104
10분위 분포별 by Ten Bracket [B]	252,062	322,560	3,596,911	8,075,981	7,748,670	285,364,669	7,746,953	230,589,745
상위 10%내 Within high position 10%	67,565	131,015	446,515	1,393,237	774,867	72,808,071	774,652	52,814,730
상위 20%내 Within high position 20%	61,043	70,005	471,072	1,206,985	774,867	43,511,674	774,776	33,737,113
상위 30%내 Within high position 30%	38,324	39,384	448,461	1,089,702	774,867	35,018,840	774,759	27,999,681
상위 40%내 Within high position 40%	27,204	26,353	415,278	967,378	774,867	29,300,285	774,704	24,021,318
상위 50%내 Within high position 50%	20,409	19,285	374,497	826,822	774,867	25,089,369	774,717	21,106,242
상위 60%내 Within high position 60%	13,873	13,397	340,506	696,784	774,867	21,566,947	774,669	18,567,837
상위 70%내 Within high position 70%	9,724	9,598	313,723	592,109	774,867	18,529,937	774,660	16,305,760
상위 80%내 Within high position 80%	6,313	6,379	290,018	512,836	774,867	15,836,331	774,707	14,202,894
상위 90%내 Within high position 90%	4,175	3,976	255,001	421,832	774,867	12,859,004	774,639	11,773,026
상위 100%내 Within high position 100%	3,432	3,168	241,840	368,296	774,867	10,844,211	774,670	10,061,144

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

[A] Based on the performance of taxpayers reporting payment statement of year-end settlement of wage and salary income attributable to the taxable year of 2007 excluding employees under tax threshold. Figures in the table are not suitable for using as an index of salary level of employees due to inclusion of new entries and retirements during the year

[B] Standard of "Ten Bracket" is Tax base

4-2-5. 근로소득 연말정산 신고 현황 IV (3/13)

Year-end Tax Settlement of Wage and Salary Income IV (3/13)

[단위 : 백만원]

In million won

구분 Classification	과세대상급여액 Taxable Wage and salary						근로소득공제	
	상여		인정상여		주식매수선택권행사이익		Deduction for Wage and salary Income	
	Bonus		Deemed Bonus		Tax Benefits Withdrawn From Stock Option Gains			
	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(9)	(10)	(11)	(12)				
과세표준 규모별 by Size of Tax Base	5,733,473	54,024,412	227,082	363,973	2,213	386,539	7,748,670	94,619,176
1천만 이하 10 million won or less	2,733,058	10,691,722	44,053	54,812	137	652	4,295,407	45,954,762
1.2천만 이하 12 million won or less	393,011	2,684,608	10,893	13,411	32	159	476,087	5,993,903
3천만 이하 30 million won or less	1,808,111	19,192,455	91,644	106,105	251	1,324	2,063,023	28,084,914
4천만 이하 40 million won or less	367,274	6,531,819	32,974	41,219	185	1,190	410,859	6,075,297
4.6천만 이하 46 million won or less	130,571	2,828,949	13,015	19,029	105	1,054	146,615	2,236,359
6천만 이하 60 million won or less	150,763	3,979,077	17,835	31,756	156	2,133	172,752	2,728,245
7천만 이하 70 million won or less	50,417	1,623,334	6,359	13,547	84	1,833	59,195	977,603
8천만 이하 80 million won or less	29,749	1,077,259	3,430	9,070	81	2,135	35,535	606,128
8.8천만 이하 88 million won or less	14,983	583,841	1,629	5,879	54	1,393	18,306	321,269
1억 이하 100 million won or less	14,742	596,848	1,533	6,164	71	1,825	18,349	331,714
2억 이하 200 million won or less	30,315	1,568,724	2,719	21,570	374	20,975	39,435	792,146
3억 이하 300 million won or less	5,005	514,784	442	8,675	153	16,410	6,405	166,688
5억 이하 500 million won or less	2,892	494,298	268	7,639	170	32,325	3,665	122,363
10억 이하 1 billion won or less	1,760	664,373	175	10,245	187	51,010	2,084	103,806
10억 초과 1 billion won over	822	992,321	113	14,852	173	252,121	953	123,979
10분위 분포별 by Ten Bracket [B]	5,733,473	54,024,412	227,082	363,973	2,213	386,539	7,748,670	94,619,176
상위 10%내 Within high position 10%	674,460	19,431,917	69,968	177,299	1,740	384,125	774,867	12,551,373
상위 20%내 Within high position 20%	695,043	9,715,947	49,549	57,626	185	988	774,867	11,079,294
상위 30%내 Within high position 30%	680,872	6,981,035	33,312	37,665	74	459	774,867	10,542,756
상위 40%내 Within high position 40%	658,955	5,251,937	22,284	26,834	55	196	774,867	10,052,598
상위 50%내 Within high position 50%	623,922	3,963,722	15,985	19,106	50	299	774,867	9,598,823
상위 60%내 Within high position 60%	584,427	2,984,332	11,567	14,613	30	165	774,867	9,154,694
상위 70%내 Within high position 70%	539,007	2,212,315	9,035	11,714	28	148	774,867	8,740,596
상위 80%내 Within high position 80%	490,414	1,625,086	6,587	8,332	16	19	774,867	8,344,864
상위 90%내 Within high position 90%	421,189	1,079,839	4,719	6,069	17	70	774,867	7,644,458
상위 100%내 Within high position 100%	365,184	778,282	4,076	4,715	18	70	774,867	6,909,720

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-5. 근로소득 연말정산 신고 현황 IV (4/13)

Year-end Tax Settlement of Wage and Salary Income IV (4/13)

[단위 : 백만원]

In million won

구분 Classification	근로소득금액		소득공제		인적공제 Personal Deduction			
	Adjusted Wage and salary		Income Deduction		Sub-Total		Basic Deduction	
	인원	금액	인원	금액	인원	금액	인원	금액
	Taxpayers	Amount	Taxpayers	Amount	Taxpayers	Amount	Taxpayers	Amount
	(13=7-12)		(14=15+19+20+21+22+29+30)		(15=16+17+18)		(16)	
과세표준 규모별 by Size of Tax Base	7,748,670	190,745,493	7,748,670	78,713,285	7,747,309	26,525,077	7,747,304	18,868,931
1천만 이하 10 million won or less	4,295,407	46,847,236	4,295,407	29,888,171	4,295,096	11,376,964	4,295,091	8,451,185
1.2천만 이하 12 million won or less	476,087	10,242,980	476,087	5,017,617	476,075	1,729,992	476,075	1,217,313
3천만 이하 30 million won or less	2,063,023	66,784,094	2,063,023	27,674,807	2,062,893	8,861,628	2,062,893	6,092,913
4천만 이하 40 million won or less	410,859	20,933,084	410,859	6,766,522	410,820	2,013,297	410,820	1,369,454
4.6천만 이하 46 million won or less	146,615	8,769,368	146,615	2,494,760	146,590	728,911	146,590	499,029
6천만 이하 60 million won or less	172,752	12,103,698	172,752	3,137,559	172,705	887,852	172,705	607,181
7천만 이하 70 million won or less	59,195	4,959,617	59,195	1,137,412	59,175	312,005	59,175	212,233
8천만 이하 80 million won or less	35,535	3,343,376	35,535	692,594	35,521	184,472	35,521	125,831
8.8천만 이하 88 million won or less	18,306	1,893,727	18,306	361,124	18,300	92,918	18,300	63,371
1억 이하 100 million won or less	18,349	2,082,309	18,349	365,607	18,328	90,607	18,328	61,718
2억 이하 200 million won or less	39,435	5,980,734	39,435	819,633	39,376	189,363	39,376	129,401
3억 이하 300 million won or less	6,405	1,693,915	6,405	153,442	6,324	29,532	6,324	20,259
5억 이하 500 million won or less	3,665	1,481,940	3,665	95,056	3,389	15,499	3,389	10,625
10억 이하 1 billion won or less	2,084	1,492,996	2,084	63,460	1,869	8,367	1,869	5,854
10억 초과 1 billion won over	953	2,136,419	953	45,521	848	3,670	848	2,564
10분위 분포별 by Ten Bracket [B]	7,748,670	190,745,493	7,748,670	78,713,285	7,747,309	26,525,077	7,747,304	18,868,931
상위 10%내 Within high position 10%	774,867	60,256,698	774,867	13,881,420	773,970	3,883,883	773,970	2,650,522
상위 20%내 Within high position 20%	774,867	32,432,380	774,867	11,960,562	774,805	3,643,364	774,805	2,478,956
상위 30%내 Within high position 30%	774,867	24,476,084	774,867	10,365,361	774,817	3,336,603	774,817	2,294,191
상위 40%내 Within high position 40%	774,867	19,247,687	774,867	8,923,713	774,835	3,008,467	774,835	2,095,031
상위 50%내 Within high position 50%	774,867	15,490,546	774,867	7,821,457	774,842	2,735,195	774,842	1,932,934
상위 60%내 Within high position 60%	774,867	12,412,253	774,867	6,868,766	774,808	2,495,468	774,808	1,791,639
상위 70%내 Within high position 70%	774,867	9,789,341	774,867	6,012,238	774,782	2,248,991	774,781	1,645,124
상위 80%내 Within high position 80%	774,867	7,491,467	774,867	5,214,748	774,824	2,021,332	774,823	1,508,479
상위 90%내 Within high position 90%	774,867	5,214,546	774,867	4,072,857	774,812	1,643,271	774,811	1,277,175
상위 100%내 Within high position 100%	774,867	3,934,491	774,867	3,592,163	774,814	1,508,503	774,812	1,194,880

생산부서 : 원천세과(문응환 397-1842)

[다음페이지 계속]

4-2-5. 근로소득 연말정산 신고 현황 IV (5/13)

Year-end Tax Settlement of Wage and Salary Income IV (5/13)

[단위 : 백만원]

In million won

구분 Classification		인적공제 Personal Deduction				연금보험료공제		국민연금보험료	
		추가공제		다자녀추가공제		Deduction for Pension Contribution		Deduction for National Pension Contribution	
		Additional Deduction		Multiple Children Deduction					
		인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
		(17)	(18)	(19)	(20)				
과세표준 규모별	by Size of Tax Base	3,431,839	6,547,127	1,790,120	1,109,019	1,732,477	3,410,146	5,613,237	6,626,380
1천만 이하	10 million won or less	1,501,718	2,529,714	630,143	396,065	661,254	910,773	3,355,764	2,845,525
1.2천만 이하	12 million won or less	225,282	439,261	117,593	73,418	141,233	254,080	324,698	424,546
3천만 이하	30 million won or less	1,157,232	2,351,887	676,034	416,828	734,136	1,693,488	1,285,746	2,117,430
4천만 이하	40 million won or less	251,915	546,443	160,234	97,400	113,300	322,422	269,002	512,632
4.6천만 이하	46 million won or less	87,475	194,229	58,827	35,653	24,783	68,778	104,897	201,452
6천만 이하	60 million won or less	102,084	236,202	73,719	44,469	28,074	78,896	132,591	255,042
7천만 이하	70 million won or less	35,506	83,782	26,355	15,990	10,246	29,000	45,951	88,351
8천만 이하	80 million won or less	20,916	49,314	15,266	9,327	5,914	16,417	27,688	53,271
8.8천만 이하	88 million won or less	10,704	25,059	7,377	4,488	3,086	8,228	14,166	27,221
1억 이하	100 million won or less	10,490	24,660	6,829	4,229	3,253	8,769	13,761	26,375
2억 이하	200 million won or less	21,969	51,318	13,825	8,644	6,188	17,234	29,427	56,270
3억 이하	300 million won or less	3,406	7,982	2,064	1,291	582	1,223	4,888	9,321
5억 이하	500 million won or less	1,809	4,205	1,022	669	244	477	2,604	4,947
10억 이하	1 billion won or less	936	2,124	593	389	142	280	1,400	2,716
10억 초과	1 billion won over	397	947	239	159	42	81	654	1,281
10분위 분포별	by Ten Bracket [B]	3,431,839	6,547,127	1,790,120	1,109,019	1,732,477	3,410,146	5,613,237	6,626,380
상위 10%내	Within high position 10%	461,791	1,043,053	313,190	190,308	151,073	425,245	559,625	1,073,279
상위 20%내	Within high position 20%	472,987	988,199	288,287	176,209	279,456	745,577	470,251	870,165
상위 30%내	Within high position 30%	434,754	883,916	257,111	158,496	282,250	644,084	478,910	795,677
상위 40%내	Within high position 40%	394,489	779,445	215,074	133,991	254,954	499,777	506,194	728,298
상위 50%내	Within high position 50%	354,534	688,223	182,473	114,038	212,594	369,308	544,000	675,526
상위 60%내	Within high position 60%	319,603	605,395	157,005	98,434	170,279	263,638	582,077	626,559
상위 70%내	Within high position 70%	289,891	520,806	132,503	83,061	137,862	190,314	605,417	567,586
상위 80%내	Within high position 80%	265,357	443,317	110,236	69,536	110,843	136,090	615,808	501,242
상위 90%내	Within high position 90%	220,913	318,911	74,566	47,185	73,543	79,549	631,079	425,706
상위 100%내	Within high position 100%	217,520	275,862	59,675	37,761	59,623	56,564	619,876	362,342

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-5. 근로소득 연말정산 신고 현황 IV (6/13)

Year-end Tax Settlement of Wage and Salary Income IV (6/13)

[단위 : 백만원]

In million won

구분 Classification	퇴직연금소득공제 Retirement Pension Deduction		특별공제 Special Deduction					
			소계 Sub-Total		보험료 Insurance Premium Deduction		의료비 Medical Expense Deduction	
	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(21)		(22=23+~+28))		(23)		(24)	
과세표준 규모별 by Size of Tax Base	5,429	8,444	5,837,571	27,894,958	5,835,290	11,760,675	1,580,976	3,143,229
1천만 이하 10 million won or less	3,099	4,335	2,554,860	9,011,371	2,553,328	4,024,449	750,447	1,301,713
1.2천만 이하 12 million won or less	279	495	414,745	1,751,497	414,625	756,936	117,727	219,728
3천만 이하 30 million won or less	1,413	2,361	1,960,738	10,262,916	1,960,328	4,144,140	522,934	1,097,590
4천만 이하 40 million won or less	257	469	408,107	2,702,099	408,029	1,066,456	96,415	241,211
4.6천만 이하 46 million won or less	112	223	145,753	1,033,977	145,722	416,860	31,136	82,040
6천만 이하 60 million won or less	127	236	171,723	1,321,868	171,686	539,823	34,572	99,160
7천만 이하 70 million won or less	34	74	58,791	487,517	58,775	205,867	10,847	34,594
8천만 이하 80 million won or less	37	76	35,260	304,969	35,253	132,321	5,939	20,483
8.8천만 이하 88 million won or less	11	24	18,156	165,251	18,150	72,059	2,936	10,993
1억 이하 100 million won or less	12	33	18,155	174,051	18,149	76,144	2,721	10,369
2억 이하 200 million won or less	32	79	38,949	428,983	38,915	197,489	4,692	20,484
3억 이하 300 million won or less	6	14	6,274	96,576	6,274	47,927	436	2,847
5억 이하 500 million won or less	9	25	3,370	66,419	3,369	35,671	138	1,418
10억 이하 1 billion won or less	1	-	1,851	48,389	1,850	27,117	29	378
10억 초과 1 billion won over	-	-	839	39,075	837	17,416	7	221
10분위 분포별 by Ten Bracket [B]	5,429	8,444	5,837,571	27,894,958	5,835,290	11,760,675	1,580,976	3,143,229
상위 10%내 Within high position 10%	550	1,098	769,027	5,984,399	768,833	2,487,699	156,261	442,128
상위 20%내 Within high position 20%	520	932	765,266	4,607,630	765,101	1,803,652	192,838	446,653
상위 30%내 Within high position 30%	544	860	739,230	3,828,385	739,081	1,543,539	198,623	414,218
상위 40%내 Within high position 40%	505	835	702,260	3,175,889	702,112	1,344,026	195,655	376,068
상위 50%내 Within high position 50%	480	806	656,442	2,696,465	656,171	1,173,059	189,018	348,331
상위 60%내 Within high position 60%	506	798	602,940	2,283,415	602,715	1,010,944	175,909	314,958
상위 70%내 Within high position 70%	602	912	542,996	1,919,302	542,735	857,541	159,520	277,037
상위 80%내 Within high position 80%	609	866	463,536	1,557,672	463,213	696,814	139,163	236,576
상위 90%내 Within high position 90%	578	721	326,480	1,029,658	326,214	469,157	95,824	159,615
상위 100%내 Within high position 100%	535	616	269,394	812,143	269,115	374,244	78,165	127,645

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-5. 근로소득 연말정산 신고 현황 IV (7/13)

Year-end Tax Settlement of Wage and Salary Income IV (7/13)

[단위 : 백만원]

In million won

구분 Classification	특별공제 Special Deduction	특별공제 Special Deduction							
		교육비 Education Expense Deduction		주택자금 Housing Fund Allowances		기부금 Deduction for Donation		혼인·이사·장례비 Deduction for Marriage·Moving·Funeral	
		인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
		(25)		(26)		(27)		(28)	
과세표준 규모별 by Size of Tax Base		1,992,175	5,971,419	1,558,553	2,829,436	3,370,554	4,071,975	105,434	118,224
1천만 이하 10 million won or less		681,212	1,939,046	550,708	842,510	1,040,677	785,437	105,426	118,216
1.2천만 이하 12 million won or less		127,138	355,911	120,422	196,413	243,690	222,501	8	8
3천만 이하 30 million won or less		758,716	2,226,280	624,542	1,160,392	1,389,742	1,634,514	-	-
4천만 이하 40 million won or less		189,415	589,947	127,705	285,515	322,215	518,970	-	-
4.6천만 이하 46 million won or less		67,668	222,867	43,479	103,450	115,203	208,760	-	-
6천만 이하 60 million won or less		82,374	285,153	50,385	129,116	132,350	268,616	-	-
7천만 이하 70 million won or less		28,166	100,889	16,543	44,012	43,874	102,155	-	-
8천만 이하 80 million won or less		16,548	63,513	9,046	23,813	25,448	64,839	-	-
8.8천만 이하 88 million won or less		8,525	35,628	4,191	11,173	12,636	35,398	-	-
1억 이하 100 million won or less		8,491	36,893	3,666	10,121	12,203	40,524	-	-
2억 이하 200 million won or less		18,356	85,980	6,441	18,575	24,766	106,455	-	-
3억 이하 300 million won or less		2,890	14,616	814	2,462	3,782	28,724	-	-
5억 이하 500 million won or less		1,492	8,026	386	1,221	2,127	20,083	-	-
10억 이하 1 billion won or less		843	4,638	173	511	1,242	15,745	-	-
10억 초과 1 billion won over		341	2,032	52	152	599	19,254	-	-
10분위 분포별 by Ten Bracket [B]		1,992,175	5,971,419	1,558,553	2,829,436	3,370,554	4,071,975	105,434	118,224
상위 10%내 Within high position 10%		361,568	1,254,861	219,040	535,180	587,634	1,264,531	-	-
상위 20%내 Within high position 20%		340,870	1,035,419	246,580	506,266	590,876	815,640	-	-
상위 30%내 Within high position 30%		284,051	831,038	239,031	439,423	523,613	600,167	-	-
상위 40%내 Within high position 40%		230,938	648,952	214,567	362,193	449,643	444,650	-	-
상위 50%내 Within high position 50%		197,415	552,373	184,880	297,136	365,345	324,925	638	641
상위 60%내 Within high position 60%		169,700	477,805	150,540	233,871	286,374	235,061	10,305	10,776
상위 70%내 Within high position 70%		143,877	411,346	120,310	180,892	224,908	166,181	23,847	26,305
상위 80%내 Within high position 80%		120,031	343,010	90,332	134,162	169,269	114,356	28,904	32,754
상위 90%내 Within high position 90%		79,861	230,547	54,262	80,958	100,713	63,545	22,615	25,836
상위 100%내 Within high position 100%		63,864	186,068	39,011	59,355	72,179	42,919	19,125	21,912

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-5. 근로소득 연말정산 신고 현황 IV (8/13)

Year-end Tax Settlement of Wage and Salary Income IV (8/13)

[단위 : 백만원]

In million won

구분 Classification	표준공제		조특법상 소득공제 Deduction Under STTCL [C]					
	Standard Deduction		소계 Sub-Total		개인연금저축소득공제 Personal Pension Savings Deduction		연금저축소득공제 Pension Savings Deduction	
	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(29)		(30=31+32+33+34+35+36)		(31)		(32)	
과세표준 규모별 by Size of Tax Base	1,910,921	1,910,914	5,577,157	12,337,366	618,913	295,060	1,273,788	2,715,957
1천만 이하 10 million won or less	1,740,376	1,740,369	2,552,962	3,998,834	91,593	38,264	247,064	441,368
1.2천만 이하 12 million won or less	61,335	61,335	393,321	795,672	24,190	10,283	73,010	138,637
3천만 이하 30 million won or less	102,285	102,285	1,812,706	4,634,699	226,176	101,603	551,665	1,160,457
4천만 이하 40 million won or less	2,752	2,752	374,384	1,212,851	101,256	47,799	167,649	381,187
4.6천만 이하 46 million won or less	862	862	133,246	460,557	47,859	23,006	64,698	152,771
6천만 이하 60 million won or less	1,029	1,029	156,485	592,636	64,787	34,533	80,127	200,299
7천만 이하 70 million won or less	404	404	52,956	220,061	22,901	13,876	29,626	78,488
8천만 이하 80 million won or less	275	275	31,124	133,114	13,543	8,605	18,105	48,604
8.8천만 이하 88 million won or less	150	150	15,778	67,332	6,713	4,324	9,129	24,717
1억 이하 100 million won or less	194	194	15,323	65,578	6,213	4,009	9,089	24,701
2억 이하 200 million won or less	486	486	30,805	127,218	10,521	6,683	18,281	49,985
3억 이하 300 million won or less	131	131	4,347	16,645	1,491	959	2,816	7,742
5억 이하 500 million won or less	295	295	2,097	7,394	769	501	1,454	4,007
10억 이하 1 billion won or less	233	233	1,132	3,475	591	401	773	2,157
10억 초과 1 billion won over	114	114	491	1,300	310	214	302	837
10분위 분포별 by Ten Bracket [B]	1,910,921	1,910,914	5,577,157	12,337,366	618,913	295,060	1,273,788	2,715,957
상위 10%내 Within high position 10%	5,840	5,840	691,202	2,507,676	246,970	130,779	347,170	852,134
상위 20%내 Within high position 20%	9,601	9,601	701,886	2,083,293	132,650	61,368	277,048	610,872
상위 30%내 Within high position 30%	35,637	35,637	681,555	1,724,115	79,060	35,116	203,554	423,664
상위 40%내 Within high position 40%	72,600	72,600	658,034	1,437,847	51,258	22,165	145,690	287,470
상위 50%내 Within high position 50%	118,425	118,425	625,576	1,225,732	34,804	14,740	106,366	198,942
상위 60%내 Within high position 60%	171,863	171,861	585,420	1,027,027	25,476	10,691	73,715	133,895
상위 70%내 Within high position 70%	231,781	231,776	538,302	853,357	18,848	7,867	50,551	90,122
상위 80%내 Within high position 80%	311,330	311,330	469,767	686,216	13,888	5,768	35,041	61,025
상위 90%내 Within high position 90%	448,374	448,374	343,231	445,578	8,894	3,666	20,067	33,987
상위 100%내 Within high position 100%	505,470	505,470	282,184	346,525	7,065	2,900	14,586	23,846

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

[C] 조세특례제한법상 소득공제를 말함

[C] Deduction under the Special Tax Treatment Control Law

4-2-5. 근로소득 연말정산 신고 현황 IV (9/13)

Year-end Tax Settlement of Wage and Salary Income IV (9/13)

[단위 : 백만원]

In million won

구분 Classification	조특법상 소득공제 Deduction Under STCL [C]							
	투자조합출자등소득공제 Investment Association Deduction		신용카드등소득공제 Credit Card Usage Deduction		우리사주조합출연금 Employee Stock Ownership Plan Deduction		소기업소상공인공제 Small And Micro Business Deduction	
	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(33)		(34)		(35)		(36)	
과세표준 규모별 by Size of Tax Base	2,004	10,310	5,385,390	9,064,949	76,746	250,602	524	488
1천만 이하 10 million won or less	565	1,131	2,520,466	3,480,702	12,800	37,241	149	128
1.2천만 이하 12 million won or less	98	322	385,313	636,789	3,155	9,612	30	29
3천만 이하 30 million won or less	607	2,003	1,743,672	3,282,742	27,252	87,735	185	159
4천만 이하 40 million won or less	204	994	348,024	736,295	14,016	46,519	51	57
4.6천만 이하 46 million won or less	74	543	120,783	264,260	5,816	19,939	34	38
6천만 이하 60 million won or less	127	883	140,043	332,234	6,988	24,651	35	36
7천만 이하 70 million won or less	74	585	46,835	118,133	2,477	8,971	10	8
8천만 이하 80 million won or less	49	542	27,073	70,134	1,392	5,218	8	11
8.8천만 이하 88 million won or less	23	243	13,462	35,323	741	2,722	6	3
1억 이하 100 million won or less	35	582	12,745	34,008	611	2,274	5	4
2억 이하 200 million won or less	92	1,104	23,744	64,759	1,223	4,677	8	10
3억 이하 300 million won or less	25	693	2,333	6,627	161	623	1	1
5억 이하 500 million won or less	16	298	734	2,316	76	268	2	4
10억 이하 1 billion won or less	9	202	156	603	28	112	-	-
10억 초과 1 billion won over	6	185	7	24	10	40	-	-
10분위 분포별 by Ten Bracket [B]	2,004	10,310	5,385,390	9,064,949	76,746	250,602	524	488
상위 10%내 Within high position 10%	660	6,457	617,036	1,415,895	29,369	102,260	141	151
상위 20%내 Within high position 20%	295	1,246	663,711	1,353,240	17,283	56,481	80	86
상위 30%내 Within high position 30%	234	728	656,897	1,235,730	8,946	28,814	86	63
상위 40%내 Within high position 40%	176	476	641,632	1,108,930	6,067	18,771	42	35
상위 50%내 Within high position 50%	149	467	613,762	997,044	4,686	14,487	53	52
상위 60%내 Within high position 60%	153	353	577,197	871,471	3,719	10,592	32	25
상위 70%내 Within high position 70%	123	261	532,048	747,353	2,741	7,737	29	17
상위 80%내 Within high position 80%	90	183	464,819	613,591	1,876	5,623	22	26
상위 90%내 Within high position 90%	57	58	339,537	404,455	1,172	3,392	21	20
상위 100%내 Within high position 100%	67	81	278,751	317,240	887	2,445	18	13

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-5. 근로소득 연말정산 신고 현황 IV (10/13)

Year-end Tax Settlement of Wage and Salary Income IV (10/13)

[단위 : 백만원]

In million won

구분 Classification	과세표준		산출세액		세액공제 Tax Credit			
	Tax Base		Calculated Tax Amount		Sub-Total		Wage and Salary Income Credit	
	인원	금액	인원	금액	인원	금액	인원	금액
	Taxpayers	Amount	Taxpayers	Amount	Taxpayers	Amount	Taxpayers	Amount
	(37=13-14)		(38)		(39=40+41+42+43+44)		(40)	
과세표준 규모별 by Size of Tax Base	7,748,670	112,032,208	7,748,670	16,585,854	7,744,018	2,455,935	7,744,018	2,390,033
1천만 이하 10 million won or less	4,295,407	16,959,065	4,295,407	1,356,724	4,291,804	711,417	4,291,804	706,827
1.2천만 이하 12 million won or less	476,087	5,225,363	476,087	459,833	476,016	199,002	476,016	197,430
3천만 이하 30 million won or less	2,063,023	39,109,287	2,063,023	4,791,857	2,062,638	1,042,615	2,062,638	1,029,004
4천만 이하 40 million won or less	410,859	14,166,562	410,859	2,038,542	410,726	211,096	410,726	205,361
4.6천만 이하 46 million won or less	146,615	6,274,608	146,615	971,631	146,554	76,353	146,554	73,276
6천만 이하 60 million won or less	172,752	8,966,139	172,752	1,553,812	172,634	93,245	172,634	86,316
7천만 이하 70 million won or less	59,195	3,822,205	59,195	727,395	59,138	33,877	59,138	29,568
8천만 이하 80 million won or less	35,535	2,650,782	35,535	529,295	35,494	21,458	35,494	17,746
8.8천만 이하 88 million won or less	18,306	1,532,603	18,306	322,231	18,284	11,630	18,284	9,142
1억 이하 100 million won or less	18,349	1,716,702	18,349	386,162	18,307	12,571	18,307	9,152
2억 이하 200 million won or less	39,435	5,161,101	39,435	1,344,996	39,335	30,805	39,335	19,666
3억 이하 300 million won or less	6,405	1,540,473	6,405	464,227	6,393	5,319	6,393	3,197
5억 이하 500 million won or less	3,665	1,386,884	3,665	442,529	3,658	3,440	3,658	1,829
10억 이하 1 billion won or less	2,084	1,429,536	2,084	475,955	2,084	1,835	2,084	1,042
10억 초과 1 billion won over	953	2,090,898	953	720,665	953	1,272	953	477
10분위 분포별 by Ten Bracket [B]	7,748,670	112,032,208	7,748,670	16,585,854	7,744,018	2,455,935	7,744,018	2,390,033
상위 10%내 Within high position 10%	774,867	46,375,278	774,867	9,361,052	774,315	431,672	774,315	387,150
상위 20%내 Within high position 20%	774,867	20,471,818	774,867	2,782,828	774,678	394,593	774,678	387,337
상위 30%내 Within high position 30%	774,867	14,110,723	774,867	1,701,442	774,718	392,380	774,718	387,358
상위 40%내 Within high position 40%	774,867	10,323,974	774,867	1,057,695	774,758	382,698	774,758	379,323
상위 50%내 Within high position 50%	774,867	7,669,089	774,867	636,333	774,755	289,978	774,755	287,715
상위 60%내 Within high position 60%	774,867	5,543,487	774,867	443,478	774,742	231,079	774,742	229,552
상위 70%내 Within high position 70%	774,867	3,777,103	774,867	302,168	774,748	167,167	774,748	166,165
상위 80%내 Within high position 80%	774,867	2,276,719	774,867	182,137	774,699	100,798	774,699	100,152
상위 90%내 Within high position 90%	774,867	1,141,689	774,867	91,335	774,717	50,457	774,717	50,223
상위 100%내 Within high position 100%	774,867	342,328	774,867	27,386	771,888	15,113	771,888	15,058

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-5. 근로소득 연말정산 신고 현황 IV (11/13)

Year-end Tax Settlement of Wage and Salary Income IV (11/13)

[단위 : 백만원]

In million won

구분 Classification		세액공제 Tax Credit							
		기부정치자금세액공제		주택차입금세액공제		을근납세조합공제		외국납부세액공제	
		Political Donation Credit		Home Mortgage Interest Credit		Taxpayer Association Credit		Foreign Tax Credit	
		인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
		(41)	(42)	(43)	(44)				
과세표준 규모별	by Size of Tax Base	298,456	25,047	6,488	2,282	9,388	3,820	6,241	34,753
1천만 이하	10 million won or less	56,628	4,064	2,042	335	3,226	124	489	67
1.2천만 이하	12 million won or less	16,278	1,342	467	146	543	45	132	39
3천만 이하	30 million won or less	124,466	10,682	2,904	1,216	2,740	443	1,118	1,270
4천만 이하	40 million won or less	37,692	3,318	608	308	675	192	804	1,917
4.6천만 이하	46 million won or less	16,069	1,425	207	114	320	128	451	1,410
6천만 이하	60 million won or less	22,933	2,035	167	98	516	250	1,084	4,546
7천만 이하	70 million won or less	8,916	795	56	43	274	166	561	3,305
8천만 이하	80 million won or less	5,172	462	20	8	194	126	421	3,116
8.8천만 이하	88 million won or less	2,453	219	9	5	119	90	235	2,174
1억 이하	100 million won or less	2,352	210	1	1	170	170	274	3,038
2억 이하	200 million won or less	4,043	363	6	8	447	755	563	10,013
3억 이하	300 million won or less	670	61	-	-	69	216	58	1,845
5억 이하	500 million won or less	438	40	-	-	59	225	36	1,346
10억 이하	1 billion won or less	232	21	-	-	23	184	13	588
10억 초과	1 billion won over	114	10	1	-	13	706	2	79
10분위 분포별	by Ten Bracket [B]	298,456	25,047	6,488	2,282	9,388	3,820	6,241	34,753
상위 10%내	Within high position 10%	89,264	7,921	854	457	2,680	3,159	4,304	32,985
상위 20%내	Within high position 20%	60,262	5,262	1,187	535	1,097	240	721	1,219
상위 30%내	Within high position 30%	46,876	4,016	1,169	502	1,028	157	369	347
상위 40%내	Within high position 40%	33,658	2,814	886	347	948	106	264	108
상위 50%내	Within high position 50%	23,834	1,948	709	200	874	65	200	50
상위 60%내	Within high position 60%	16,924	1,339	563	122	768	44	120	22
상위 70%내	Within high position 70%	11,673	891	444	71	652	28	100	12
상위 80%내	Within high position 80%	8,072	591	335	35	536	13	79	7
상위 90%내	Within high position 90%	4,655	215	218	11	429	6	50	2
상위 100%내	Within high position 100%	3,238	50	123	2	376	2	34	1

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-5. 근로소득 연말정산 신고 현황 IV (12/13)

Year-end Tax Settlement of Wage and Salary Income IV (12/13)

[단위 : 백만원]

In million won

구분 Classification	세액감면 Tax Exemption						결정세액	
	소계 Sub-Total		소득세법상감면세액 Exemption Under the Income Tax Law		조특법상감면세액 Exemption Under the STTCL [D]		Determined Tax Amount	
	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(45=46+47)		(46)		(47)		(48=38-39-45)	
과세표준 규모별 by Size of Tax Base	3,161	16,123	296	518	2,868	15,605	7,732,366	14,113,796
1천만 이하 10 million won or less	1,463	312	227	49	1,236	263	4,281,922	644,995
1.2천만 이하 12 million won or less	136	103	10	7	126	96	475,788	260,728
3천만 이하 30 million won or less	662	1,425	41	62	624	1,363	2,061,945	3,747,817
4천만 이하 40 million won or less	189	903	2	6	187	897	410,520	1,826,543
4.6천만 이하 46 million won or less	92	572	1	7	91	565	146,454	894,706
6천만 이하 60 million won or less	186	1,665	4	32	182	1,633	172,445	1,458,902
7천만 이하 70 million won or less	86	1,003	3	37	83	966	59,056	692,515
8천만 이하 80 million won or less	68	999	-	-	68	999	35,415	506,838
8.8천만 이하 88 million won or less	36	607	1	14	35	593	18,239	309,994
1억 이하 100 million won or less	68	1,383	1	20	67	1,363	18,260	372,208
2억 이하 200 million won or less	148	4,975	4	146	144	4,829	39,243	1,309,216
3억 이하 300 million won or less	18	1,083	2	138	16	945	6,387	457,825
5억 이하 500 million won or less	9	1,093	-	-	9	1,093	3,655	437,996
10억 이하 1 billion won or less	-	-	-	-	-	-	2,084	474,120
10억 초과 1 billion won over	-	-	-	-	-	-	953	719,393
10분위 분포별 by Ten Bracket [B]	3,161	16,123	296	518	2,868	15,605	7,732,366	14,113,796
상위 10%내 Within high position 10%	837	14,017	18	400	819	13,617	773,526	8,915,363
상위 20%내 Within high position 20%	297	1,005	4	12	293	993	774,420	2,387,230
상위 30%내 Within high position 30%	255	484	18	26	238	458	774,479	1,308,578
상위 40%내 Within high position 40%	214	237	20	25	196	212	774,445	674,760
상위 50%내 Within high position 50%	205	132	26	15	179	117	774,385	346,223
상위 60%내 Within high position 60%	208	95	29	14	179	81	774,337	212,304
상위 70%내 Within high position 70%	215	64	43	13	172	51	774,304	134,937
상위 80%내 Within high position 80%	301	54	41	7	260	47	772,786	81,285
상위 90%내 Within high position 90%	303	27	51	5	252	22	770,895	40,851
상위 100%내 Within high position 100%	326	8	46	1	280	7	768,789	12,265

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

[D] 조세특례제한법상 세액감면을 말함

[D] Exemption under the Special Tax Treatment Control Law

4-2-5. 근로소득 연말정산 신고 현황 IV (13/13)

Year-end Tax Settlement of Wage and Salary Income IV (13/13)

[단위 : 백만원]

In million won

구분 Classification	기납부세액 Prepaid Tax		환급세액 Tax Refundable		납부할세액 Tax Payable	
	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(49)		(50)		(51=48-49+50)	
과세표준 규모별 by Size of Tax Base	7,265,744	16,690,803	5,291,779	3,678,694	2,449,854	1,101,687
1천만 이하 10 million won or less	3,826,049	1,492,189	2,855,161	916,784	1,435,796	69,590
1.2천만 이하 12 million won or less	472,359	489,829	361,714	246,419	114,124	17,318
3천만 이하 30 million won or less	2,055,752	4,834,063	1,461,654	1,323,777	600,154	237,531
4천만 이하 40 million won or less	409,845	2,119,797	280,464	389,978	130,095	96,724
4.6천만 이하 46 million won or less	146,249	1,023,694	99,258	175,310	47,240	46,322
6천만 이하 60 million won or less	172,244	1,612,590	114,757	238,337	57,760	84,649
7천만 이하 70 million won or less	59,030	751,246	40,800	98,096	18,294	39,365
8천만 이하 80 million won or less	35,416	547,107	24,489	68,782	10,965	28,513
8.8천만 이하 88 million won or less	18,239	329,883	12,232	38,941	6,032	19,052
1억 이하 100 million won or less	18,265	385,027	11,522	38,380	6,767	25,561
2억 이하 200 million won or less	39,255	1,292,832	22,899	89,118	16,390	105,502
3억 이하 300 million won or less	6,379	437,940	3,627	19,554	2,752	39,439
5억 이하 500 million won or less	3,642	404,568	1,930	13,208	1,724	46,636
10억 이하 1 billion won or less	2,075	394,304	906	9,697	1,176	89,513
10억 초과 1 billion won over	945	575,734	366	12,313	585	155,972
10분위 분포별 by Ten Bracket [B]	7,265,744	16,690,803	5,291,779	3,678,694	2,449,854	1,101,687
상위 10%내 Within high position 10%	772,626	9,245,497	519,577	1,076,473	254,266	746,339
상위 20%내 Within high position 20%	773,025	2,823,639	532,923	571,764	241,409	135,355
상위 30%내 Within high position 30%	772,382	1,708,391	545,581	489,319	228,831	89,506
상위 40%내 Within high position 40%	770,773	1,069,638	568,119	443,885	206,355	49,007
상위 50%내 Within high position 50%	766,917	690,703	593,010	366,959	181,429	22,479
상위 60%내 Within high position 60%	760,788	455,121	574,528	259,590	199,887	16,773
상위 70%내 Within high position 70%	748,337	302,255	540,258	181,902	234,196	14,584
상위 80%내 Within high position 80%	721,294	199,588	510,200	131,050	263,928	12,747
상위 90%내 Within high position 90%	647,017	118,110	456,478	87,824	317,171	10,565
상위 100%내 Within high position 100%	532,585	77,861	451,105	69,928	322,382	4,332

생산부서 : 원천세과(문용환 397-1842)

[2007년 4-2-4, 4-2-5]

4-2-6. 근로소득 연말정산 인적공제 신고 현황 (1/4)

Filing of Personal Deduction (1/4) [A]

[단위 : 백만원]

In million won

구분 Classification		기본공제 합계 Basic Deduction Total [B]		본인공제 Employee		배우자공제 Spouse		부양가족공제 계 Dependents Total	
		인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers [B]	금액 Amount
		(1=2+3+4)		(2)		(3)		(4=5+6+7+8+9)	
2007년	2007 Total	7,747,304	18,868,931	7,747,298	7,747,283	2,607,720	2,607,709	7,748,670	8,513,939
과세대상급여액 규모별	by Size of Taxable Wage and Salary	7,747,304	18,868,931	7,747,298	7,747,283	2,607,720	2,607,709	7,748,670	8,513,939
1천만 이하	10 million won or less	2,111,947	2,570,574	2,111,947	2,111,935	191,274	191,264	2,112,213	267,375
2천만 이하	20 million won or less	1,925,279	3,846,234	1,925,278	1,925,278	518,861	518,861	1,925,357	1,402,095
4천만 이하	40 million won or less	2,217,928	6,851,747	2,217,924	2,217,922	974,045	974,044	2,218,051	3,659,781
6천만 이하	60 million won or less	980,248	3,628,268	980,247	980,246	585,406	585,406	980,329	2,062,616
8천만 이하	80 million won or less	304,188	1,185,756	304,188	304,188	202,101	202,101	304,236	679,467
1억 이하	100 million won or less	107,419	424,631	107,419	107,419	71,251	71,251	107,448	245,961
2억 이하	200 million won or less	84,410	309,517	84,410	84,410	54,969	54,969	84,474	170,138
3억 이하	300 million won or less	8,671	29,267	8,671	8,671	5,402	5,402	8,749	15,194
5억 이하	500 million won or less	4,198	13,531	4,198	4,198	2,600	2,600	4,477	6,733
5억 초과	500 million won over	3,016	9,406	3,016	3,016	1,811	1,811	3,336	4,579
과세표준 규모별	by Size of Tax Base	7,747,304	18,868,931	7,747,298	7,747,283	2,607,720	2,607,709	7,748,670	8,513,939
1천만 이하	10 million won or less	4,295,091	8,451,184	4,295,089	4,295,076	1,022,940	1,022,930	4,295,407	3,133,178
1.2천만 이하	12 million won or less	476,075	1,217,313	476,073	476,073	162,259	162,259	476,087	578,981
3천만 이하	30 million won or less	2,062,893	6,092,913	2,062,891	2,062,890	877,741	877,740	2,063,023	3,152,283
4천만 이하	40 million won or less	410,820	1,369,455	410,820	410,820	233,678	233,678	410,859	724,957
4.6천만 이하	46 million won or less	146,590	499,029	146,590	146,589	89,994	89,994	146,615	262,446
6천만 이하	60 million won or less	172,705	607,181	172,705	172,705	107,677	107,677	172,752	326,799
7천만 이하	70 million won or less	59,175	212,233	59,175	59,175	36,997	36,997	59,195	116,061
8천만 이하	80 million won or less	35,521	125,831	35,521	35,521	22,408	22,408	35,535	67,902
8.8천만 이하	88 million won or less	18,300	63,371	18,300	18,300	11,401	11,401	18,306	33,670
1억 이하	100 million won or less	18,328	61,718	18,328	18,328	11,276	11,276	18,349	32,114
2억 이하	200 million won or less	39,376	129,401	39,376	39,376	23,865	23,865	39,435	66,160
3억 이하	300 million won or less	6,324	20,259	6,324	6,324	3,813	3,813	6,405	10,122
5억 이하	500 million won or less	3,389	10,625	3,389	3,389	2,043	2,043	3,665	5,193
10억 이하	1 billion won or less	1,869	5,854	1,869	1,869	1,119	1,119	2,084	2,866
10억 초과	1 billion won over	848	2,564	848	848	509	509	953	1,207

작성사 : 원천 문용환(397-1842)

[다음페이지 계속]

[A] 2007년도 귀속분 근로소득 연말정산 지급명세서 신고자의 신고실적을 기준으로 함(과세미달자 제외). 신규입사자 및 중도퇴사자의 급여가 다수 포함되어 있으므로 본 통계표상의 급여는 근로자의 급여수준에 대한 지표로 사용하기 곤란함

[B] 인원의 합계는 단순 집계 수치임

[A] Based on the performance of taxpayers reporting payment statement of year-end settlement of wage and salary income attributable to the taxable year of 2007 excluding employees under tax threshold. Figures in the table are not suitable for using as an index of salary level of employees due to inclusion of new entries and retirements during the year

[B] Number of taxpayers is Simply summed

4-2-6. 근로소득 연말정산 인적공제 신고 현황 (2/4)

Filing of Personal Deduction (2/4) [A]

[단위 : 백만원]

In million won

구분 Classification		1인 공제 1 Person		2인 공제 2 Persons		3인 공제 3 Persons		4인 공제 4 Persons	
		인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
		(5)		(6)		(7)		(8)	
2007년	2007 Total	5,107,618	1,121,484	1,339,684	2,679,360	689,204	2,067,609	457,608	1,830,430
과세대상급여액 규모별	by Size of Taxable Wage and Salary	5,107,618	1,121,484	1,339,684	2,679,360	689,204	2,067,609	457,608	1,830,430
1천만 이하	10 million won or less	2,042,761	123,065	64,311	128,614	4,869	14,605	267	1,066
2천만 이하	20 million won or less	1,475,570	348,078	330,670	661,340	87,382	262,146	28,409	113,636
4천만 이하	40 million won or less	1,060,969	399,521	563,047	1,126,094	319,378	958,134	211,708	846,832
6천만 이하	60 million won or less	353,088	166,041	251,375	502,750	181,103	543,309	139,717	558,868
8천만 이하	80 million won or less	99,493	49,909	78,559	157,118	58,794	176,382	47,439	189,756
1억 이하	100 million won or less	34,057	16,641	26,799	53,598	21,202	63,605	17,513	70,052
2억 이하	200 million won or less	33,126	15,193	21,279	42,558	14,283	42,849	11,059	44,236
3억 이하	300 million won or less	4,147	1,624	2,060	4,120	1,249	3,747	890	3,560
5억 이하	500 million won or less	2,434	826	951	1,902	571	1,713	361	1,444
5억 초과	500 million won over	1,973	586	633	1,266	373	1,119	245	980
과세표준 규모별	by Size of Tax Base	5,107,618	1,121,484	1,339,684	2,679,360	689,204	2,067,609	457,608	1,830,430
1천만 이하	10 million won or less	3,325,427	512,903	547,499	1,094,990	227,512	682,534	145,492	581,967
1.2천만 이하	12 million won or less	297,361	79,719	91,337	182,674	46,116	138,348	30,834	123,335
3천만 이하	30 million won or less	1,080,639	358,726	470,362	940,724	271,394	814,182	180,649	722,596
4천만 이하	40 million won or less	186,559	77,818	102,820	205,640	63,139	189,417	43,690	174,760
4.6천만 이하	46 million won or less	65,461	27,645	36,806	73,612	23,044	69,132	15,951	63,804
6천만 이하	60 million won or less	71,906	31,098	44,201	88,402	28,774	86,322	20,576	82,304
7천만 이하	70 million won or less	23,210	10,082	15,516	31,032	10,317	30,951	7,508	30,032
8천만 이하	80 million won or less	14,423	6,315	9,272	18,544	6,170	18,510	4,215	16,860
8.8천만 이하	88 million won or less	7,817	3,479	4,902	9,804	2,902	8,705	1,964	7,856
1억 이하	100 million won or less	8,448	3,581	4,628	9,256	2,728	8,184	1,882	7,528
2억 이하	200 million won or less	19,145	7,696	9,538	19,076	5,525	16,575	3,798	15,192
3억 이하	300 million won or less	3,304	1,221	1,488	2,976	824	2,472	557	2,228
5억 이하	500 million won or less	2,099	680	741	1,482	425	1,275	281	1,124
10억 이하	1 billion won or less	1,237	373	384	768	244	732	155	620
10억 초과	1 billion won over	582	148	190	380	90	270	56	224

작성자 : 원천 문용환(397-1842)

[다음페이지 계속]

4-2-6. 근로소득 연말정산 인적공제 신고 현황 (3/4)

Filing of Personal Deduction (3/4) [A]

[단위 : 백만원]

In million won

구분 Classification	5인 이상 공제 5 Persons or over		추가공제 계 Additional Deduction		65세이상 70세미만 Person who is 65years-older and 70years-old under		70세이상 Person who is 70years or older	
	인원 Taxpayers	금액 Amount	인원 Taxpayers [B]	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(9)		(10=11+12+13+14+15+16)		(11)		(12)	
2007년 2007 Total	154,556	815,056	3,431,839	6,547,127	814,359	961,899	1,226,016	2,326,328
과세대상급여액 규모별 by Size of Taxable Wage and Salary	154,556	815,056	3,431,839	6,547,127	814,359	961,899	1,226,016	2,326,328
1천만 이하 10 million won or less	5	25	371,282	279,773	37,735	39,847	27,239	41,973
2천만 이하 20 million won or less	3,326	16,895	682,218	971,886	116,709	130,563	141,160	239,229
4천만 이하 40 million won or less	62,949	329,200	1,361,660	2,790,433	368,835	435,311	469,978	867,824
6천만 이하 60 million won or less	55,046	291,648	679,492	1,633,359	190,030	231,280	370,381	731,164
8천만 이하 80 million won or less	19,951	106,302	203,640	526,281	62,447	76,898	126,688	256,744
1억 이하 100 million won or less	7,877	42,065	72,096	189,205	22,711	28,359	47,476	98,472
2억 이하 200 million won or less	4,727	25,302	52,709	135,225	13,674	16,899	37,025	78,269
3억 이하 300 million won or less	403	2,143	4,938	12,019	1,281	1,596	3,397	7,103
5억 이하 500 million won or less	160	848	2,289	5,435	578	704	1,595	3,317
5억 초과 500 million won over	112	628	1,515	3,511	359	442	1,077	2,233
과세표준 규모별 by Size of Tax Base	154,556	815,056	3,431,839	6,547,127	814,359	961,899	1,226,016	2,326,328
1천만 이하 10 million won or less	49,477	260,784	1,501,718	2,529,712	308,444	359,181	362,044	664,876
1.2천만 이하 12 million won or less	10,439	54,905	225,282	439,261	58,034	68,321	74,332	139,376
3천만 이하 30 million won or less	59,979	316,055	1,157,232	2,351,885	301,308	357,597	478,285	912,080
4천만 이하 40 million won or less	14,651	77,322	251,915	546,443	65,298	78,369	131,564	253,101
4.6천만 이하 46 million won or less	5,353	28,253	87,475	194,228	23,513	28,214	49,484	95,440
6천만 이하 60 million won or less	7,295	38,673	102,084	236,202	29,504	35,943	60,890	120,196
7천만 이하 70 million won or less	2,644	13,964	35,506	83,781	10,397	12,637	22,257	44,796
8천만 이하 80 million won or less	1,455	7,673	20,916	49,315	5,699	6,791	13,829	28,005
8.8천만 이하 88 million won or less	721	3,826	10,704	25,061	2,642	3,226	7,132	14,502
1억 이하 100 million won or less	663	3,565	10,490	24,660	2,628	3,218	7,043	14,397
2억 이하 200 million won or less	1,429	7,621	21,969	51,318	5,268	6,412	14,640	30,213
3억 이하 300 million won or less	232	1,225	3,406	7,983	861	1,065	2,315	4,802
5억 이하 500 million won or less	119	632	1,809	4,206	451	546	1,252	2,577
10억 이하 1 billion won or less	64	373	936	2,125	213	265	665	1,367
10억 초과 1 billion won over	35	185	397	947	99	114	284	600

작성자 : 원천 문용환(397-1842)

[다음페이지 계속]

4-2-6. 근로소득 연말정산 인적공제 신고 현황 (4/4)

Filing of Personal Deduction (4/4) [A]

[단위 : 백만원]

In million won

구분 Classification		장애인공제 The Handicapped [B]		부녀자공제 Female Worker		6세 이하 공제 Under 6 years of old		다자녀추가공제 Multiple Children Deduction	
		인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
		(13)		(14)		(15)		(16)	
2007년	2007 Total	597,942	1,303,395	992,564	496,282	1,127,177	1,459,223	1,790,120	1,109,019
과세대상급여액 규모별	by Size of Taxable Wage and Salary	597,942	1,303,395	992,564	496,282	1,127,177	1,459,223	1,790,120	1,109,019
1천만 이하	10 million won or less	14,345	28,796	274,510	137,255	29,929	31,902	43,269	23,238
2천만 이하	20 million won or less	88,976	185,011	226,080	113,040	247,861	304,043	272,433	161,514
4천만 이하	40 million won or less	255,994	554,555	340,413	170,206	574,533	762,537	779,227	485,302
6천만 이하	60 million won or less	159,266	355,940	121,105	60,552	192,477	254,423	449,686	284,947
8천만 이하	80 million won or less	50,500	113,906	19,467	9,734	53,324	68,999	150,001	93,976
1억 이하	100 million won or less	16,670	37,620	6,412	3,206	16,792	21,548	54,337	33,965
2억 이하	200 million won or less	10,900	24,621	4,046	2,023	10,426	13,413	35,833	22,647
3억 이하	300 million won or less	765	1,746	314	157	1,104	1,417	3,076	1,943
5억 이하	500 million won or less	339	782	142	71	439	561	1,332	883
5억 초과	500 million won over	187	418	75	38	292	380	926	604
과세표준 규모별	by Size of Tax Base	597,942	1,303,395	992,564	496,282	1,127,177	1,459,223	1,790,120	1,109,019
1천만 이하	10 million won or less	233,944	508,540	561,557	280,778	541,228	716,337	630,143	396,065
1.2천만 이하	12 million won or less	41,047	89,120	60,610	30,305	87,609	112,139	117,593	73,418
3천만 이하	30 million won or less	215,670	470,709	290,483	145,241	367,244	466,258	676,034	416,828
4천만 이하	40 million won or less	50,633	110,882	45,340	22,670	64,627	81,421	160,234	97,400
4.6천만 이하	46 million won or less	17,730	38,497	12,854	6,427	20,590	25,650	58,827	35,653
6천만 이하	60 million won or less	20,056	44,062	11,704	5,852	24,238	30,149	73,719	44,469
7천만 이하	70 million won or less	6,849	15,018	3,717	1,858	7,602	9,472	26,355	15,990
8천만 이하	80 million won or less	3,852	8,482	2,048	1,024	4,001	5,013	15,266	9,327
8.8천만 이하	88 million won or less	1,922	4,219	1,009	505	2,073	2,609	7,377	4,488
1억 이하	100 million won or less	1,813	4,010	1,008	504	2,001	2,531	6,829	4,229
2억 이하	200 million won or less	3,529	7,822	1,836	918	4,634	5,953	13,825	8,644
3억 이하	300 million won or less	483	1,094	221	111	728	911	2,064	1,291
5억 이하	500 million won or less	253	580	112	56	345	447	1,022	669
10억 이하	1 billion won or less	110	240	49	25	177	228	593	389
10억 초과	1 billion won over	51	120	16	8	80	105	239	159

작성자 : 원천 문용환(397-1842)

[2007년 4-2-6]

4-2-7. 주소지별 과세대상 급여규모별 연말정산 신고 현황 (1/9)

Year-end Tax Settlement by Size of Wage and Salary Income and by Taxpayer's Residence (1/9) [A] [B]

[단위 : 백만원]

구분 Classification		합계 Total				서울 Seoul			
		인원 Taxpayers[C]	과세대상 급여 Taxable Wage and salary	과세 표준 Tac Base	결정세액 Determind Tax Amount	인원 Taxpayers[C]	과세대상 급여 Taxable Wage and salary	과세 표준 Tac Base	결정세액 Determind Tax Amount
		(1)				(2)			
2007년	2007 Total	13,376,254	324,809,345	112,032,208	14,113,796	3,228,624	86,339,756	34,896,803	5,387,756
과세대상 급여 규모별	By Location of Taxable Wage and salary	13,376,254	324,809,345	112,032,208	14,113,796	3,228,624	86,339,756	34,896,803	5,387,756
1천만 이하	10 million won or less	4,482,244	20,065,263	12,367	444	1,079,435	4,848,656	4,586	165
2천만 이하	20 million won or less	3,002,642	43,898,124	4,155,801	149,200	722,883	10,526,257	1,087,218	38,989
3천만 이하	30 million won or less	1,937,711	47,775,428	11,150,499	471,531	442,609	10,906,575	2,708,822	115,842
4천만 이하	40 million won or less	1,374,073	47,758,153	14,600,044	942,019	316,534	11,014,714	3,617,189	245,549
5천만 이하	50 million won or less	913,825	40,907,962	14,768,951	1,311,540	211,998	9,483,231	3,661,103	340,847
6천만 이하	60 million won or less	657,826	35,959,961	15,156,194	1,662,264	150,780	8,250,809	3,646,829	410,044
7천만 이하	70 million won or less	415,162	26,821,211	12,997,922	1,635,223	97,025	6,268,051	3,121,530	397,100
8천만 이하	80 million won or less	227,057	16,910,069	8,973,509	1,256,290	58,419	4,359,564	2,361,582	334,735
9천만 이하	90 million won or less	125,587	10,617,187	6,004,941	936,078	39,440	3,341,367	1,925,943	303,600
1억 이하	100 million won or less	76,785	7,267,339	4,353,773	743,856	29,087	2,755,682	1,671,103	286,865
2억 이하	200 million won or less	143,000	17,901,965	12,157,829	2,568,693	67,414	8,596,096	5,902,388	1,263,393
3억 이하	300 million won or less	11,290	2,694,631	2,159,223	612,853	6,810	1,630,881	1,308,688	371,647
5억 이하	500 million won or less	5,300	1,991,597	1,691,156	524,150	3,552	1,342,352	1,141,317	354,112
10억 이하	1 billion won or less	2,586	1,755,818	1,556,993	512,129	1,803	1,228,198	1,089,545	358,614
10억 초과	1 billion won over	1,166	2,484,637	2,293,006	787,526	835	1,787,323	1,648,960	566,254

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

[A] 2007년도 귀속분 근로소득 연말정산 지급명세서 신고자의 신고실적을 기준으로 함(과세미달자 포함). 신규입사자 및 중도퇴사자의 급여가 다수 포함되어 있으므로 본 통계표상의 급여는 근로자의 급여수준에 대한 지표로 사용하기 곤란함

[B] 주소지는 2008년 10월말 기준임

[C] 인원의 합계는 단순 집계 수치임

[A] Based on the performance of taxpayers reporting the payment statement of year-end settlement of wage and salary income attributable to the taxable year of 2007. Figures in the table are not suitable for using as an index of salary level of employees due to inclusion of new entries and retirements during the year

[B] The address is based on the end date of October, 2008

[C] Number of taxpayers is simply summed

4-2-7. 주소지별 과세대상 급여규모별 연말정산 신고 현황 (2/9)

Year-end Tax Settlement by Size of Wage and Salary Income and by Taxpayer's Residence (2/9)^[A]

[단위 : 백만원]

구분 Classification		인천 Incheon				경기 Gyeonggy			
		인원 Taxpayers[C]	과세대상 급여 Taxable Wage and salary	과세표준 Tac Base	결정세액 Determind Tax Amount	인원 Taxpayers[C]	과세대상 급여 Taxable Wage and salary	과세표준 Tac Base	결정세액 Determind Tax Amount
		(3)				(4)			
2007년	2007 Total	821,133	17,239,813	5,120,433	513,483	3,155,851	77,910,758	26,859,091	3,314,993
과세대상 급여 규모별	By Location of Taxable Wage and salary	821,133	17,239,813	5,120,433	513,483	3,155,851	77,910,758	26,859,091	3,314,993
1천만 이하	10 million won or less	282,600	1,251,217	632	23	1,005,168	4,439,220	2,378	86
2천만 이하	20 million won or less	204,061	3,004,765	287,790	10,339	698,961	10,289,076	970,738	34,889
3천만 이하	30 million won or less	134,253	3,307,619	777,354	32,861	485,755	12,004,333	2,811,819	119,291
4천만 이하	40 million won or less	83,864	2,902,631	892,150	57,250	349,559	12,135,387	3,729,758	242,082
5천만 이하	50 million won or less	47,647	2,125,702	777,522	69,312	226,604	10,138,269	3,709,107	333,049
6천만 이하	60 million won or less	30,270	1,655,333	714,310	79,296	159,350	8,714,056	3,716,110	410,703
7천만 이하	70 million won or less	19,355	1,248,530	620,264	78,586	93,799	6,050,710	2,935,122	368,996
8천만 이하	80 million won or less	8,801	653,652	352,568	49,592	50,638	3,772,746	2,006,474	281,173
9천만 이하	90 million won or less	4,049	341,930	194,607	30,281	28,909	2,446,048	1,392,724	218,018
1억 이하	100 million won or less	2,383	225,567	136,556	23,395	18,676	1,768,199	1,062,782	181,933
2억 이하	200 million won or less	3,570	436,289	294,965	60,954	33,978	4,232,115	2,869,551	603,166
3억 이하	300 million won or less	190	45,215	36,072	10,218	2,605	621,154	495,807	140,541
5억 이하	500 million won or less	62	22,661	19,200	5,963	1,098	409,653	346,349	107,044
10억 이하	1 billion won or less	26	16,472	14,553	4,776	499	339,719	301,430	99,033
10억 초과	1 billion won over	2	2,230	1,890	637	252	550,073	508,942	174,989

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-7. 주소지별 과세대상 급여규모별 연말정산 신고 현황 (3/9)

Year-end Tax Settlement by Size of Wage and Salary Income and by Taxpayer's Residence (3/9) [A]

[단위 : 백만원]

구분 Classification		강원 Gangwon				대전 Daejeon			
		인원 Taxpayers[C]	과세대상 급여 Taxable Wage and salary	과세 표준 Tac Base	결정세액 Determind Tax Amount	인원 Taxpayers[C]	과세대상 급여 Taxable Wage and salary	과세 표준 Tac Base	결정세액 Determind Tax Amount
		(5)				(6)			
2007년	2007 Total	326,546	7,600,848	2,325,954	235,678	403,898	10,109,325	3,399,481	391,700
과세대상 급여 규모별	By Location of Taxable Wage and salary	326,546	7,600,848	2,325,954	235,678	403,898	10,109,325	3,399,481	391,700
1천만 이하	10 million won or less	105,036	492,784	315	11	134,628	613,952	300	11
2천만 이하	20 million won or less	75,950	1,108,947	101,050	3,630	87,176	1,267,159	109,279	3,923
3천만 이하	30 million won or less	45,368	1,114,685	248,407	10,355	51,515	1,269,962	282,205	11,790
4천만 이하	40 million won or less	36,244	1,268,225	367,913	22,839	40,002	1,393,469	408,699	25,623
5천만 이하	50 million won or less	26,267	1,176,298	412,078	35,543	30,121	1,352,429	469,617	40,573
6천만 이하	60 million won or less	19,322	1,053,912	443,497	48,481	23,017	1,259,994	514,845	55,563
7천만 이하	70 million won or less	9,936	640,120	312,999	39,483	16,662	1,077,869	515,500	64,533
8천만 이하	80 million won or less	4,108	304,566	163,451	22,968	8,897	662,043	347,547	48,369
9천만 이하	90 million won or less	1,812	152,989	86,711	13,535	4,964	420,059	236,400	36,797
1억 이하	100 million won or less	1,088	103,140	61,618	10,551	2,821	266,557	158,458	27,037
2억 이하	200 million won or less	1,357	165,856	111,650	23,297	3,923	470,552	310,981	63,688
3억 이하	300 million won or less	42	9,887	7,965	2,275	112	26,124	20,431	5,743
5억 이하	500 million won or less	12	4,334	3,672	1,139	41	15,264	12,892	4,004
10억 이하	1 billion won or less	2	1,607	1,386	461	17	11,666	10,325	3,406
10억 초과	1 billion won over	2	3,498	3,242	1,110	2	2,226	2,002	640

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-7. 주소지별 과세대상 급여규모별 연말정산 신고 현황 (4/9)

Year-end Tax Settlement by Size of Wage and Salary Income and by Taxpayer's Residence (4/9)^[A]

[단위 : 백만원]

구분 Classification		충북 Chungbuk				충남 Chungnam			
		인원 Taxpayers[C]	과세대상 급여 Taxable Wage and salary	과세표준 Tac Base	결정세액 Determind Tax Amount	인원 Taxpayers[C]	과세대상 급여 Taxable Wage and salary	과세표준 Tac Base	결정세액 Determind Tax Amount
		(7)				(8)			
2007년	2007 Total	397,157	8,538,186	2,539,475	251,880	475,498	11,057,362	3,476,359	356,299
과세대상 급여 규모별	By Location of Taxable Wage and salary	397,157	8,538,186	2,539,475	251,880	475,498	11,057,362	3,476,359	356,299
1천만 이하	10 million won or less	137,649	611,350	322	12	154,160	675,403	403	14
2천만 이하	20 million won or less	94,420	1,380,211	128,779	4,625	103,575	1,515,712	144,697	5,197
3천만 이하	30 million won or less	60,611	1,489,275	345,477	14,535	73,863	1,825,657	426,730	18,115
4천만 이하	40 million won or less	39,971	1,385,974	414,938	26,008	54,517	1,897,560	581,858	38,002
5천만 이하	50 million won or less	26,342	1,179,266	417,771	36,380	36,656	1,639,668	587,447	51,766
6천만 이하	60 million won or less	18,407	1,004,065	420,848	45,916	24,305	1,325,248	554,056	60,319
7천만 이하	70 million won or less	10,984	707,720	347,264	43,864	14,453	933,240	451,252	56,688
8천만 이하	80 million won or less	4,423	328,004	176,038	24,712	6,719	498,919	263,507	36,789
9천만 이하	90 million won or less	1,815	153,247	87,148	13,640	3,267	275,797	155,271	24,153
1억 이하	100 million won or less	1,013	95,876	58,872	10,194	1,718	162,170	96,504	16,458
2억 이하	200 million won or less	1,441	176,497	119,658	25,170	2,130	258,057	172,208	35,596
3억 이하	300 million won or less	49	11,555	9,284	2,639	95	22,407	17,889	5,102
5억 이하	500 million won or less	23	8,721	7,449	2,326	23	8,784	7,510	2,348
10억 이하	1 billion won or less	7	4,374	3,753	1,228	11	8,230	7,298	2,420
10억 초과	1 billion won over	2	2,051	1,874	631	6	10,510	9,729	3,332

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-7. 주소지별 과세대상 급여규모별 연말정산 신고 현황 (5/9)

Year-end Tax Settlement by Size of Wage and Salary Income and by Taxpayer's Residence (5/9) [A]

[단위 : 백만원]

구분 Classification		광주 Gwangju				전북 Jeonbuk			
		인원 Taxpayers[C]	과세대상 급여 Taxable Wage and salary	과세 표준 Tac Base	결정세액 Determind Tax Amount	인원 Taxpayers[C]	과세대상 급여 Taxable Wage and salary	과세 표준 Tac Base	결정세액 Determind Tax Amount
		(9)				(10)			
2007년	2007 Total	405,819	9,354,113	2,868,070	316,821	398,056	8,731,405	2,483,142	250,132
과세대상 급여 규모별	By Location of Taxable Wage and salary	405,819	9,354,113	2,868,070	316,821	398,056	8,731,405	2,483,142	250,132
1천만 이하	10 million won or less	144,888	677,396	310	11	146,462	683,665	379	14
2천만 이하	20 million won or less	92,515	1,337,907	109,700	3,935	90,111	1,303,038	109,048	3,916
3천만 이하	30 million won or less	52,169	1,286,275	270,371	11,263	52,735	1,297,781	271,182	11,222
4천만 이하	40 million won or less	37,486	1,300,643	360,412	21,737	35,332	1,234,998	332,533	19,894
5천만 이하	50 million won or less	26,923	1,208,098	398,546	33,232	28,305	1,270,177	407,537	33,251
6천만 이하	60 million won or less	20,807	1,139,693	448,141	47,336	21,378	1,166,204	446,830	46,357
7천만 이하	70 million won or less	15,410	997,031	467,608	58,170	13,061	844,076	392,203	48,514
8천만 이하	80 million won or less	7,302	542,644	278,570	38,353	5,570	413,985	211,308	29,003
9천만 이하	90 million won or less	3,751	316,980	175,357	27,046	2,418	204,031	111,414	17,057
1억 이하	100 million won or less	1,904	179,892	105,962	17,969	1,003	94,802	54,386	9,060
2억 이하	200 million won or less	2,542	310,074	203,937	42,056	1,600	194,130	126,471	25,886
3억 이하	300 million won or less	67	16,021	12,730	3,637	58	13,502	10,539	2,980
5억 이하	500 million won or less	27	10,204	8,594	2,678	14	4,782	3,999	1,229
10억 이하	1 billion won or less	18	12,049	10,512	3,459	8	5,147	4,304	1,408
10억 초과	1 billion won over	10	19,206	17,320	5,939	1	1,087	1,009	341

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-7. 주소지별 과세대상 급여규모별 연말정산 신고 현황 (6/9)

Year-end Tax Settlement by Size of Wage and Salary Income and by Taxpayer's Residence (6/9)^[A]

[단위 : 백만원]

구분 Classification		전남 Jeonnam				대구 Daegu			
		인원 Taxpayers[C]	과세대상 급여 Taxable Wage and salary	과세표준 Tac Base	결정세액 Determind Tax Amount	인원 Taxpayers[C]	과세대상 급여 Taxable Wage and salary	과세표준 Tac Base	결정세액 Determind Tax Amount
		(11)				(12)			
2007년	2007 Total	315,567	7,688,119	2,325,551	246,659	605,535	13,114,125	3,943,153	438,668
과세대상 급여 규모별	By Location of Taxable Wage and salary	315,567	7,688,119	2,325,551	246,659	605,535	13,114,125	3,943,153	438,668
1천만 이하	10 million won or less	108,176	504,982	258	9	220,622	1,021,437	455	16
2천만 이하	20 million won or less	65,404	954,544	83,203	2,989	145,336	2,104,730	177,074	6,354
3천만 이하	30 million won or less	42,118	1,036,954	216,954	8,984	84,143	2,066,549	447,800	18,642
4천만 이하	40 million won or less	31,938	1,113,669	289,505	16,902	57,905	2,008,227	582,490	35,844
5천만 이하	50 million won or less	22,488	1,008,537	318,970	25,751	37,007	1,655,331	564,890	48,017
6천만 이하	60 million won or less	18,010	984,647	376,435	39,165	26,364	1,439,774	584,867	62,824
7천만 이하	70 million won or less	13,378	866,362	386,308	47,123	15,322	989,203	473,472	59,338
8천만 이하	80 million won or less	6,960	518,347	251,487	33,776	6,823	506,322	265,213	36,867
9천만 이하	90 million won or less	3,443	290,414	150,311	22,268	4,079	345,056	192,299	29,764
1억 이하	100 million won or less	1,666	157,506	87,036	14,316	2,760	261,218	155,017	26,425
2억 이하	200 million won or less	1,894	222,955	140,693	27,963	4,852	595,784	397,302	82,771
3억 이하	300 million won or less	70	16,377	13,051	3,713	181	42,861	34,561	9,886
5억 이하	500 million won or less	17	6,515	5,546	1,734	89	32,034	26,950	8,288
10억 이하	1 billion won or less	3	1,775	1,605	525	40	26,892	23,882	7,870
10억 초과	1 billion won over	2	4,535	4,189	1,441	12	18,707	16,881	5,762

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-7. 주소지별 과세대상 급여규모별 연말정산 신고 현황 (7/9)

Year-end Tax Settlement by Size of Wage and Salary Income and by Taxpayer's Residence (7/9) [A]

[단위 : 백만원]

구분 Classification		경북 Gyeongbuk				부산 Busan			
		인원 Taxpayers[C]	과세대상 급여 Taxable Wage and salary	과세 표준 Tac Base	결정세액 Determind Tax Amount	인원 Taxpayers[C]	과세대상 급여 Taxable Wage and salary	과세 표준 Tac Base	결정세액 Determind Tax Amount
		(13)				(14)			
2007년	2007 Total	615,225	14,113,962	4,336,237	445,801	1,011,318	21,670,669	6,702,314	735,591
과세대상 급여 규모별	By Location of Taxable Wage and salary	615,225	14,113,962	4,336,237	445,801	1,011,318	21,670,669	6,702,314	735,591
1천만 이하	10 million won or less	208,826	905,005	486	18	371,378	1,671,057	814	29
2천만 이하	20 million won or less	135,239	1,975,184	181,510	6,518	232,818	3,401,300	316,187	11,350
3천만 이하	30 million won or less	88,428	2,179,690	493,774	20,781	150,997	3,714,022	865,608	36,347
4천만 이하	40 million won or less	65,895	2,295,960	679,700	42,801	101,017	3,509,377	1,070,216	67,981
5천만 이하	50 million won or less	45,604	2,042,360	692,262	58,440	59,172	2,649,414	950,642	83,541
6천만 이하	60 million won or less	32,546	1,774,080	725,787	78,122	42,945	2,346,736	984,237	107,450
7천만 이하	70 million won or less	19,617	1,267,130	596,899	74,237	24,247	1,562,610	758,616	95,368
8천만 이하	80 million won or less	10,333	768,449	398,482	54,945	10,531	782,744	419,166	58,845
9천만 이하	90 million won or less	4,334	365,075	203,171	31,281	6,047	511,687	292,715	45,943
1억 이하	100 million won or less	1,830	172,600	102,763	17,524	4,129	390,968	236,985	40,780
2억 이하	200 million won or less	2,384	294,524	198,158	41,415	7,391	914,328	623,970	131,820
3억 이하	300 million won or less	123	29,305	23,470	6,605	427	101,173	81,892	23,440
5억 이하	500 million won or less	41	15,585	13,237	4,132	152	56,897	48,789	15,217
10억 이하	1 billion won or less	20	13,624	12,126	3,999	54	35,183	31,192	10,189
10억 초과	1 billion won over	5	15,391	14,412	4,983	13	23,173	21,285	7,291

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-7. 주소지별 과세대상 급여규모별 연말정산 신고 현황 (8/9)

Year-end Tax Settlement by Size of Wage and Salary Income and by Taxpayer's Residence (8/9)^[A]

[단위 : 백만원]

구분 Classification		울산 Ulsan				경남 Gyeongnam			
		인원 Taxpayers[C]	과세대상 급여 Taxable Wage and salary	과세표준 Tac Base	결정세액 Determind Tax Amount	인원 Taxpayers[C]	과세대상 급여 Taxable Wage and salary	과세표준 Tac Base	결정세액 Determind Tax Amount
		(15)				(16)			
2007년	2007 Total	333,665	10,513,196	4,248,809	537,041	764,688	18,333,253	5,806,772	617,357
과세대상 급여 규모별	By Location of Taxable Wage and salary	333,665	10,513,196	4,248,809	537,041	764,688	18,333,253	5,806,772	617,357
1천만 이하	10 million won or less	92,387	392,968	174	6	248,922	1,075,947	460	16
2천만 이하	20 million won or less	57,575	845,679	86,651	3,111	165,622	2,430,939	226,864	8,143
3천만 이하	30 million won or less	44,840	1,113,880	279,853	12,070	112,698	2,781,394	629,514	26,397
4천만 이하	40 million won or less	33,844	1,172,641	371,148	24,114	79,646	2,764,859	805,877	49,719
5천만 이하	50 million won or less	25,107	1,127,834	419,715	37,925	56,397	2,528,697	873,592	74,823
6천만 이하	60 million won or less	18,935	1,035,128	436,087	47,777	45,818	2,505,714	1,019,274	109,597
7천만 이하	70 million won or less	19,623	1,282,831	632,790	80,497	29,270	1,891,063	891,252	110,774
8천만 이하	80 million won or less	22,095	1,651,861	889,818	125,460	14,042	1,042,304	533,072	72,979
9천만 이하	90 million won or less	10,680	898,063	497,053	76,330	5,969	502,992	274,652	41,822
1억 이하	100 million won or less	3,718	350,908	200,686	33,543	2,510	236,908	137,830	23,137
2억 이하	200 million won or less	4,587	548,184	356,045	72,020	3,401	420,782	284,913	60,039
3억 이하	300 million won or less	183	43,584	35,018	9,989	250	58,254	46,675	12,977
5억 이하	500 million won or less	61	22,282	19,011	5,899	76	27,031	22,777	6,831
10억 이하	1 billion won or less	25	16,173	14,392	4,732	50	32,922	29,117	9,495
10억 초과	1 billion won over	5	11,180	10,368	3,568	17	33,447	30,903	10,608

생산부서 : 원천세과(문용환 397-1842)

[다음페이지 계속]

4-2-7. 주소지별 과세대상 급여규모별 연말정산 신고 현황 (9/9)

Year-end Tax Settlement by Size of Wage and Salary Income and by Taxpayer's Residence (9/9) [A]

[단위 : 백만원]

구분 Classification		제주 Jeju			
		인원 Taxpayers[C]	과세대상 급여 Taxable Wage and salary	과세 표준 Tax Base	결정세액 Determind Tax Amount
		(17)			
2007년	2007 Total	117,674	2,494,455	700,564	73,937
과세대상 급여 규모별	By Location of Taxable Wage and salary	117,674	2,494,455	700,564	73,937
1천만 이하	10 million won or less	41,907	200,224	95	3
2천만 이하	20 million won or less	30,996	452,676	36,013	1,292
3천만 이하	30 million won or less	15,609	380,777	74,629	3,036
4천만 이하	40 million won or less	10,319	359,819	95,658	5,674
5천만 이하	50 million won or less	7,187	322,651	108,152	9,090
6천만 이하	60 million won or less	5,572	304,568	124,041	13,314
7천만 이하	70 million won or less	3,020	194,665	94,843	11,952
8천만 이하	80 million won or less	1,396	103,919	55,226	7,724
9천만 이하	90 million won or less	610	51,452	29,165	4,543
1억 이하	100 million won or less	479	45,346	27,215	4,669
2억 이하	200 million won or less	536	65,742	44,939	9,459
3억 이하	300 million won or less	28	6,331	5,151	1,461
5억 이하	500 million won or less	12	4,498	3,864	1,206
10억 이하	1 billion won or less	3	1,787	1,573	514
10억 초과	1 billion won over	-	-	-	-

생산부서 : 원천세과(문응환 397-1842)

[2008년 신규]

4-3-1. 사업소득 연말정산 신고 현황

Year-end Tax Settlement of Business Income

[단위 : 백만원]

In million won

구분 Classification	2006년 2006 Total		2007년 2007 Total		보험모집 Insurance Collection		방문판매 Door-to-Door Sales	
	인원 Taxpayers [A]	금액 Amount	인원 Taxpayers [A]	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(1)		(2=3+4)		(3)		(4)	
수입금액 Total Revenue	424,127	7,095,137	456,476	7,887,678	373,557	6,974,273	82,919	913,406
소득금액 Taxable Income	424,083	1,629,840	456,418	1,819,746	373,501	1,595,487	82,917	224,259
소득공제 Income Deduction	424,074	884,868	456,413	977,327	373,498	854,171	82,915	123,156
기본공제 Basic Deduction	424,067	545,991	456,411	588,781	373,496	508,084	82,915	80,697
추가공제 Additional Deduction	131,366	127,924	136,534	137,587	122,998	123,617	13,536	13,970
다자녀추가공제 Multiple Children Additional Deduction	**	**	28,106	16,000	24,665	14,079	3,441	1,921
표준공제 Standard Deduction	231,455	126,860	253,412	139,116	214,602	117,954	38,810	21,162
연금보험료공제 National Pension Premium	19,014	16,668	20,745	19,243	18,075	16,758	2,670	2,485
기부금공제 Deduction for Donation	46,427	31,363	44,587	30,598	41,605	28,878	2,982	1,720
개인연금저축 Personal Pension Savings Deduction	9,805	4,559	7,490	3,402	6,987	3,195	503	207
연금저축소득공제 Pension Savings Deduction	22,223	31,492	27,896	42,597	27,331	41,603	565	994
그밖의 소득공제 Other Income Deduction	7	11	5	3	5	3	-	-
과세표준 Tax Base	187,728	744,972	204,747	842,419	172,974	741,316	31,773	101,103
산출세액 Calculated Tax Amount	187,728	67,619	204,746	78,628	172,973	69,978	31,773	8,651
세액공제 Tax Credit	1,092	65	681	44	619	40	62	4
기부금정치자금세액공제 Political Donation Credit	1,078	63	664	42	602	38	62	4
그밖의 세액공제 Other Tax Credit	17	2	17	2	17	2	-	-
결정세액 Determined Tax Amount	187,651	67,554	204,700	78,584	172,932	69,938	31,768	8,646
기납부세액 Prepaid Tax	416,316	208,189	447,308	231,342	367,004	204,483	80,304	26,860
환급할세액 Tax Refundable	414,443	142,061	444,389	155,544	364,368	137,096	80,021	18,447
차감납부할세액 Adjusted Tax Payable	3,045	1,426	4,416	2,785	3,848	2,552	568	234

작성자 : 원천 김성수(397-1846)

[2007년 4-3-1]

[A] 2007년도 귀속 사업소득 연말정산 신고자를 기준으로 작성(과세미달자 포함)

[A] Based on year-end settlement of business income for the taxable year of 2007

4-4-1. 퇴직소득 원천징수 신고 현황 I

Withholding of Retirement Income Tax I [A]

[단위 : 백만원]

In million won

구분 Classification	퇴직자 인원 Number of Retired Employees (1)	퇴직급여액 Total Retirement Payment				퇴직소득 공제 Retirement Income Deduction (6)	과세 표준 Tax Base (7=2-6)	결정세액 Determined Tax Amount (8)
		합계 Total (2=3+4+5)	퇴직 급여 Retirement Income [B] (3)	명예퇴직 수당 Retirement Allowance (4)	퇴직연금 일시금 Retirement Pension Benefit (5)			
2005년 2005 Total	2,017,554	15,909,110	12,955,917	2,085,805	867,388	10,079,854	5,829,256	488,940
2006년 2006 Total	2,272,350	16,648,602	15,138,457	1,476,386	33,759	9,804,623	6,843,979	582,029
2007년 2007 Total	2,479,701	18,316,361	16,327,299	1,877,285	111,777	10,706,852	7,609,509	653,063
원천 징수지별 by Location of Withholding Agent	2,479,701	18,316,361	16,327,299	1,877,285	111,777	10,706,852	7,609,509	653,063
서울 Seoul	1,042,275	8,327,115	7,060,226	1,175,457	91,432	4,822,178	3,504,938	307,509
인천 Incheon	115,678	779,170	734,165	42,963	2,042	467,119	312,052	25,872
경기 Gyeonggi	444,690	3,208,937	2,957,570	244,780	6,587	1,855,342	1,353,594	116,910
강원 Gangwon	35,909	214,864	203,686	10,583	595	128,302	86,561	7,058
대전 Daejeon	54,259	321,040	300,657	19,580	803	189,423	131,616	12,052
충북 Chungbuk	57,474	396,363	373,487	22,241	635	234,842	161,521	13,647
충남 Chungnam	73,158	516,953	487,635	28,660	658	303,412	213,542	17,448
광주 Gwangju	50,173	407,780	389,670	17,146	964	238,422	169,358	13,723
전북 Jeonbuk	45,952	285,498	255,823	28,777	898	170,820	114,678	9,419
전남 Jeonnam	35,247	276,269	250,181	25,794	294	160,434	115,836	9,441
대구 Daegu	77,228	424,588	394,377	28,998	1,213	262,814	161,774	13,510
경북 Gyeongbuk	104,415	779,418	675,311	103,186	921	456,078	323,341	27,462
부산 Busan	158,654	843,179	810,863	29,269	3,047	521,417	321,761	26,692
울산 Ulsan	54,937	665,687	640,713	24,783	191	381,422	284,264	23,328
경남 Gyeongnam	116,012	808,576	737,127	70,169	1,280	476,417	332,159	27,172
제주 Jeju	13,640	60,924	55,808	4,899	217	38,410	22,514	1,820
징수의무자 유형별 by Type of Employer	2,479,701	18,316,361	16,327,299	1,877,285	111,777	10,706,852	7,609,509	653,063
개인사업자 Individuals	350,301	1,014,025	1,010,285	3,410	333	680,736	333,290	26,809
법인사업자 Corporations	2,129,400	17,302,336	15,317,014	1,873,875	111,444	10,026,116	7,276,219	626,254

작성자 : 원천 김성수(397-1846)

[2007년 4-4-1]

[A] 2007년 귀속 퇴직소득 원천징수 신고분을 기준으로 작성

[B] 2006년부터 퇴직보험금이 퇴직급여란에 포함되고, 퇴직연금일시금란이 신설

[A] Based on withholding of retirement income tax for the taxable year of 2007

[B] Since 2006 edition, retirement insurance benefit is included in retirement income, and new column is made up for retirement pension benefit

4-4-2. 퇴직소득 원천징수 신고 현황 II

Withholding of Retirement Income Tax II [A]

[단위 : 백만원]

In million won

구분 Classification	퇴직자 인원 Number of Retired Employees (1)	퇴직급여액 Total Retirement Payment				퇴직소득 공제 Retirement Income Deduction (6)	과세 표준 Tax Base (7=2-6)	결정세액 Determined Tax Amount (8)
		합계 Total (2=3+4+5)	퇴직 급여 Retirement Income [B] (3)	명예퇴직 수당 Retirement Allowance (4)	퇴직연금 일시금 Retirement Pension Benefit (5)			
퇴직급여액 규모별 by Size of Total Retirement Payment	2,479,701	18,316,361	16,327,299	1,877,285	111,777	10,706,852	7,609,509	653,063
1천만 이하 10 million won or less	2,156,220	5,576,665	5,491,226	20,395	65,044	3,672,932	1,903,733	152,290
2천만 이하 20 million won or less	150,490	2,102,292	2,060,001	30,584	11,707	1,241,188	861,105	68,894
4천만 이하 40 million won or less	86,767	2,429,769	2,342,926	76,734	10,109	1,389,123	1,040,646	84,073
6천만 이하 60 million won or less	33,413	1,628,050	1,495,752	126,403	5,895	910,286	717,764	58,090
8천만 이하 80 million won or less	17,349	1,200,771	1,000,397	197,141	3,233	676,274	524,498	42,638
1억 이하 100 million won or less	10,957	980,777	750,735	227,081	2,961	551,263	429,514	35,154
2억 이하 200 million won or less	19,363	2,556,345	1,869,507	681,071	5,767	1,381,559	1,174,785	98,056
3억 이하 300 million won or less	2,981	713,123	471,940	239,323	1,860	354,677	358,445	32,389
5억 이하 500 million won or less	1,667	612,488	360,234	250,254	2,000	292,439	320,049	32,953
5억 초과 500 million won over	494	516,081	484,581	28,299	3,201	237,111	278,970	48,526
과세표준 규모별 by Size of Tax Base	2,479,701	18,316,361	16,327,299	1,877,285	111,777	10,706,852	7,609,509	653,063
1천만 이하 10 million won or less	2,332,167	8,317,089	8,130,923	107,001	79,165	5,358,141	2,958,948	236,715
1.2천만 이하 12 million won or less	21,989	559,502	535,231	22,221	2,050	318,830	240,672	19,304
3천만 이하 30 million won or less	80,739	3,429,584	3,136,733	280,749	12,102	1,914,889	1,514,694	122,472
4천만 이하 40 million won or less	15,251	1,176,427	968,477	205,059	2,891	648,786	527,642	42,790
4.6천만 이하 46 million won or less	6,570	631,414	483,565	145,789	2,060	350,011	281,403	22,932
6천만 이하 60 million won or less	9,294	1,046,822	830,746	213,099	2,977	561,869	484,952	39,783
7천만 이하 70 million won or less	3,584	486,738	369,350	116,175	1,213	255,029	231,710	19,180
8천만 이하 80 million won or less	2,298	354,449	259,002	94,250	1,197	183,010	171,439	14,381
8.8천만 이하 88 million won or less	1,285	218,221	149,591	68,353	277	110,370	107,851	9,299
1억 이하 100 million won or less	1,416	265,984	175,362	89,682	940	133,009	132,976	11,538
2억 이하 200 million won or less	4,009	1,059,525	657,118	399,530	2,877	516,419	543,106	50,585
3억 이하 300 million won or less	685	296,795	184,775	111,177	843	139,142	157,653	18,471
5억 이하 500 million won or less	230	163,768	148,899	13,774	1,095	75,473	88,295	13,216
10억 이하 1 billion won or less	138	170,685	163,668	7,017	-	78,438	92,247	15,268
10억 초과 1 billion won over	46	139,358	133,859	3,409	2,090	63,436	75,921	17,129

생산부서 : 원천세과 김성수(397-1846)

[2007년 4-4-2]

[A] 2007년 귀속 퇴직소득 원천징수 신고분을 기준으로 작성

[B] 2006년부터 퇴직보험금이 퇴직급여란에 포함되고, 퇴직연금일시금란이 신설

[A] Based on withholding of retirement income tax for the taxable year of 2007

[B] Since 2006 edition, retirement insurance benefit is included in retirement income, and new column is made up for retirement pension benefit

4-4-3. 퇴직소득 원천징수 신고 현황 III

Withholding of Retirement Income Tax III [A]

[단위 : 백만원]

In million won

구분 Classification	퇴직자 인원 Number of Retired Employees (1)	퇴직급여액 Total Retirement Payment				퇴직소득 공제 Retirement Income Deduction (6)	과세표준 Tax Base (7=2-6)	결정세액 Determined Tax Amount (8)
		합계 Total (2=3+4+5)	퇴직 급여 Retirement Income (3)	명예퇴직 수당 Retirement Allowance (4)	퇴직연금 일시금 Retirement Pension Benefit (5)			
10분위 분포별 by Ten Bracket [B]	2,479,701	18,316,361	16,327,299	1,877,285	111,777	10,706,852	7,609,509	653,063
상위 10%내 Within high position 10%	247,970	11,863,090	9,974,806	1,847,070	41,214	6,511,645	5,351,445	472,429
상위 20%내 Within high position 20%	247,970	2,211,317	2,173,906	20,291	17,120	1,335,505	875,812	70,060
상위 30%내 Within high position 30%	247,970	1,189,371	1,170,700	5,362	13,309	735,527	453,844	36,307
상위 40%내 Within high position 40%	247,970	820,554	808,334	2,154	10,066	517,509	303,045	24,243
상위 50%내 Within high position 50%	247,970	630,798	622,662	918	7,218	411,122	219,676	17,574
상위 60%내 Within high position 60%	247,970	505,340	498,758	542	6,040	343,681	161,659	12,931
상위 70%내 Within high position 70%	247,970	410,590	405,272	329	4,989	293,254	117,336	9,385
상위 80%내 Within high position 80%	247,970	327,779	322,931	281	4,567	249,785	77,994	6,239
상위 90%내 Within high position 90%	247,970	242,077	237,908	273	3,896	199,636	42,440	3,395
상위 100%내 Within high position 100%	247,971	115,445	112,022	65	3,358	109,188	6,258	500
성별 by Gender [C]	2,479,009	18,313,749	16,324,901	1,877,073	111,775	10,705,343	7,608,405	652,925
남자 Male	1,566,591	14,678,517	13,073,814	1,524,888	79,815	8,334,303	6,344,213	550,397
여자 Female	912,418	3,635,232	3,251,087	352,185	31,960	2,371,040	1,264,192	102,528
연령별 by Age [C]	2,479,009	18,313,749	16,324,901	1,877,073	111,775	10,705,343	7,608,405	652,925
30세 미만 Under 30 years	753,767	2,318,952	2,222,935	71,333	24,684	1,514,031	804,920	64,541
30세 이상 30 years or more	785,784	5,593,548	5,263,496	290,882	39,170	3,248,324	2,345,223	190,227
40세 이상 40 years or more	480,453	5,652,468	4,838,492	786,791	27,185	3,172,817	2,479,651	208,387
50세 이상 50 years or more	315,531	4,010,220	3,280,948	713,870	15,402	2,323,679	1,686,542	155,077
60세 이상 60 years or more	143,474	738,561	719,030	14,197	5,334	446,492	292,069	34,693

생산부서 : 원천세과(김성수 397-1846)

[2007년 4-4-3]

[A] 2007년 귀속 퇴직소득 원천징수 신고분을 기준으로 작성

[B] 과세표준이 있는 납세자만을 기준으로 작성함

[C] 주민등록번호가 없는 외국인과 같이 성별과 연령이 구분되지 않는 자는 제외함

[D] 10분위 분포별은 퇴직급여액을 기준으로 분류

[A] Based on withholding of retirement income tax for the taxable year of 2007

[B] Only includes taxpayer whose tax base is above zero

[C] Excludes persons whose age and gender are not identifiable

[D] Standard of "Ten Bracket" is Total Retirement Payment

4-4-4. 퇴직소득자의 근속연수 현황

Length of Service Years of Retired Employee

[단위 : 명]

In person

구분 Classification	퇴직자인원 Number of Retired Employees [C] (1=2+3+4+5)	5년 미만 Under 5 years (2)	5년 이상 5 years or more (3)	10년 이상 10 years or more (4)	20년 이상 20 years or more (5)	30년 이상 30 years or more (5)
2003년 2003 Total	1,596,899	1,286,729	200,374	85,623	24,173	**
2004년 2004 Total	1,886,982	1,553,183	219,885	86,451	27,463	**
2005년 2005 Total	2,017,554	1,703,845	220,145	75,947	17,617	**
2006년 2006 Total	2,272,350	1,922,197	240,731	80,046	29,376	**
2007년 2007 Total [A]	2,479,701	2,132,294	249,777	73,336	17,969	6,325
원천 징수지별 by Location of Withholding Agent	2,479,701	2,132,294	249,777	73,336	17,969	6,325
서울 Seoul	1,042,275	895,141	104,517	29,383	8,313	4,921
인천 Incheon	115,678	100,409	10,527	3,329	1,286	127
경기 Gyeonggi	444,690	382,918	46,991	12,576	2,010	195
강원 Gangwon	35,909	31,561	3,089	998	203	58
대전 Daejeon	54,259	47,942	4,909	939	403	66
충북 Chungbuk	57,474	49,284	6,018	1,736	377	59
충남 Chungnam	73,158	62,514	7,817	2,492	303	32
광주 Gwangju	50,173	43,363	4,142	1,975	609	84
전북 Jeonbuk	45,952	39,734	4,430	1,484	261	43
전남 Jeonnam	35,247	29,876	3,609	1,507	220	35
대구 Daegu	77,228	66,553	8,230	1,853	398	194
경북 Gyeongbuk	104,415	89,180	11,155	3,201	758	121
부산 Busan	158,654	139,063	13,912	4,372	1,165	142
울산 Ulsan	54,937	43,432	6,703	3,708	942	152
경남 Gyeongnam	116,012	99,295	12,468	3,471	686	92
제주 Jeju	13,640	12,029	1,260	312	35	4
성별 by Gender [B]	2,479,009	2,131,616	249,765	73,335	17,969	6,324
남자 Male	1,566,591	1,321,139	168,746	56,323	15,371	5,012
여자 Female	912,418	810,477	81,019	17,012	2,598	1,312
연령별 by Age [B]	2,479,009	2,131,616	249,765	73,335	17,969	6,324
30세 미만 Under 30 years	753,763	703,537	47,315	2,911	-	-
30세 이상 30 years or more	785,779	657,190	97,540	30,445	604	-
40세 이상 40 years or more	480,455	387,685	59,193	24,129	9,213	235
50세 이상 50 years or more	315,537	255,015	35,637	13,031	7,264	4,590
60세 이상 60 years or more	143,475	128,189	10,080	2,819	888	1,499

생산부서 : 원천세과(김성수 397-1846)

[2007년 4-4-4]

[A] 2007년 귀속 퇴직소득 원천징수 신고분을 기준으로 작성

[B] 주민등록번호가 없는 외국인과 같이 성별과 연령이 구분되지 않는 자는 제외함

[C] 중간정산 퇴직금을 받은 자를 포함하기 때문에 실제퇴직자와는 다름

[A] Based on withholding of retirement income tax for the taxable year of 2007

[B] Excludes persons whose age and gender are not identifiable

[C] Does not reflect the actual length of service years of registered employees as the data includes those receiving interim retirement payment

5

양도소득세

Capital Gains Tax

5 양도소득세

1) 납세의무자

- (1) 양도소득세 과세대상자산을 양도함으로써 발생된 소득이 있는 개인

2) 과세대상

- (1) 토지, 건물
- (2) 부동산에 관한 권리(지상권, 전세권, 등기된 부동산 임차권, 부동산을 취득할 수 있는 권리)
- (3) 주권상장주식·코스닥상장주식(대주주 등이 양도하는 주식)
- (4) 비상장주식
- (5) 기타자산(특정주식 등, 사업용고정자산과 함께 양도하는 영업권, 특정시설물 이용권·회원권 등)

3) 과세표준

- (1) 양도가액에서 필요경비(취득가액 등), 장기보유특별공제액 및 양도소득기본공제(연 250만원)를 차감한 금액

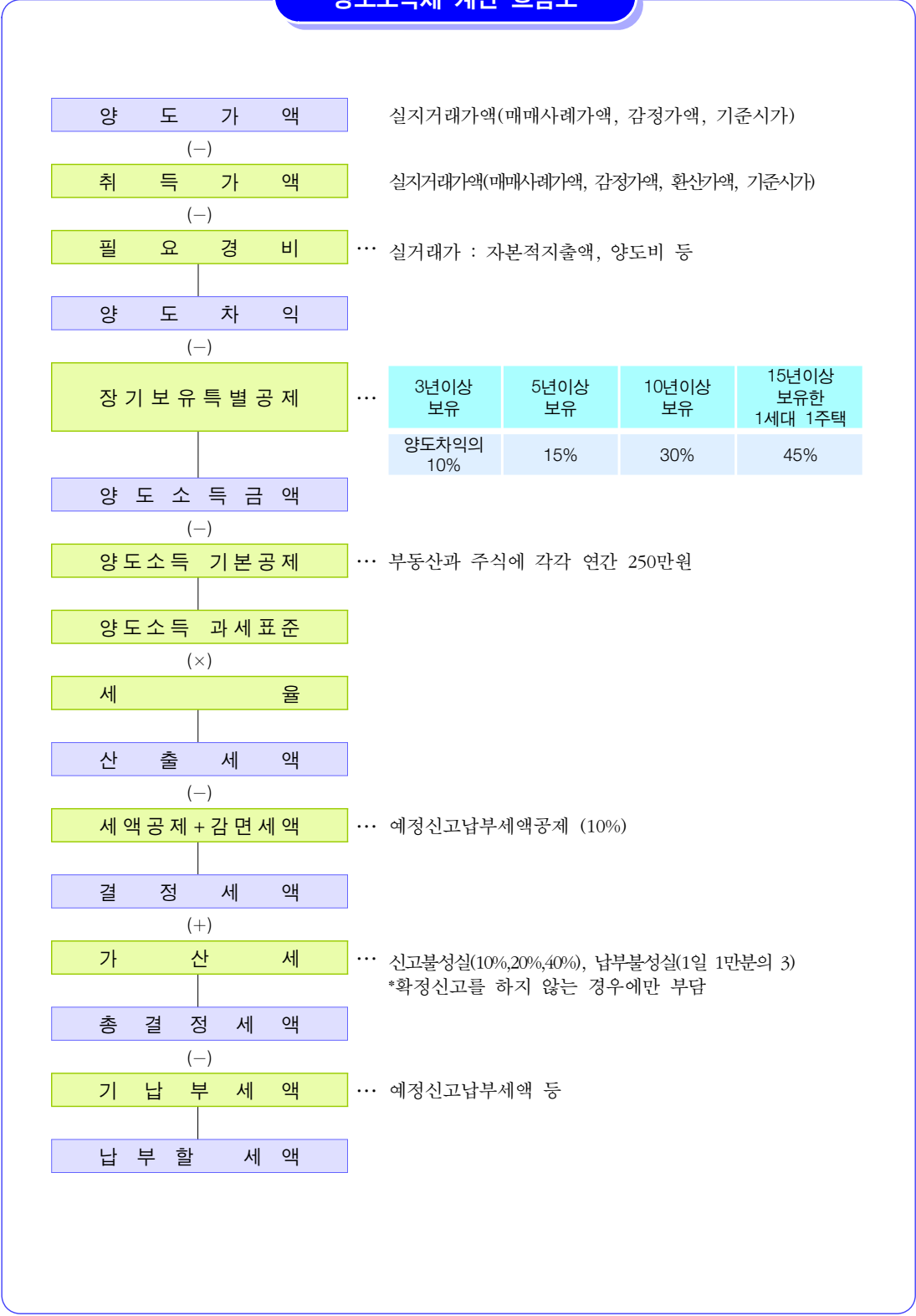
4) 세율(2007년 기준)

자 산 구 분	세율(%)
- 2년 이상 보유한 토지, 건물, 부동산에 관한 권리	9~36(누진세율)
- 1년 미만 보유한 토지, 건물, 부동산에 관한 권리	50
- 1년 이상~2년 미만 보유한 토지, 건물, 부동산에 관한 권리	40
- 1세대 2주택(또는 1주택+입주권 보유한 경우 그 주택)	50
- 1세대 3주택(또는 주택+입주권 ≥3인 경우 그 주택)	60
- 미등기자산	70
- 비사업용 토지	60
- 주권상장주식·코스닥상장주식(단, 중소기업주식 : 10%)	20
- 비상장주식(단, 중소기업의 주식 : 10%)	20
* 중소기업 외의 상장주식·비상장주식으로서 대주주가 1년미만 보유하다 양도하는 주식	30
- 비사업용 토지 과다보유(50%이상) 법인 주식	60
- 기타자산(보유기간 제한없음)	9~36(누진세율)

5) 양도소득세 실거래가 과세제도 시행

- (1) 부동산 양도차익을 계산함에 있어, 2007년 양도분부터 실제이익(실제양도차익)을 기준으로 하는 "양도소득세 실거래가 과세제도"가 시행되었음

양도소득세 계산 흐름도



5-1-1. 양도소득세 예정신고 현황 I (1/2)

Preliminary Returns of Capital Gains Tax I (1/2)

[단위 : 백만원]

In million won

구분 Classification		신고건수 Number of Returns [A] [B] (1)	양도가액 Selling Price (2)	취득가액 Acquisition Cost (3)	필요경비 Necessary Expenses (4)	양도차익 Gains on transfer (5=2-3-4)	장기보유 특별공제 Deduction for Long-term Holding (6)	양도소득 Amount of capital gains (7=5-6)
2005년	2005 Total	464,865	80,734,870	45,200,980	1,644,423	33,889,467	5,398,592	28,490,875
2006년	2006 Total	581,115	140,509,221	68,603,135	2,975,658	68,930,428	11,844,276	57,086,152
2007년	2007 Total	436,195	95,682,336	46,815,785	2,118,313	46,748,238	7,209,749	39,538,489
납세지별	by Tax Address [C]	436,195	95,682,336	46,815,785	2,118,313	46,748,238	7,209,749	39,538,489
서울	Seoul	97,934	34,962,375	16,442,078	773,188	17,747,109	2,047,833	15,699,276
인천	Incheon	28,592	4,364,674	2,513,836	134,631	1,716,207	292,767	1,423,440
경기	Gyeonggi	113,041	27,891,661	12,737,749	643,239	14,510,673	2,436,889	12,073,784
강원	Gangwon	15,116	1,871,601	854,731	30,720	986,150	218,209	767,941
대전	Daejeon	8,529	1,444,598	801,296	34,827	608,475	105,783	502,692
충북	Chungbuk	14,809	1,888,598	965,335	38,719	884,544	187,782	696,762
충남	Chungnam	18,807	3,016,711	1,285,726	49,408	1,681,577	353,447	1,328,130
광주	Gwangju	8,377	1,189,638	745,976	28,299	415,363	67,347	348,016
전북	Jeonbuk	13,364	1,533,803	856,841	30,145	646,817	136,998	509,819
전남	Jeonnam	12,643	1,329,534	752,138	26,088	551,308	111,237	440,071
대구	Daegu	14,829	2,602,320	1,561,459	59,249	981,612	161,499	820,113
경북	Gyeongbuk	23,401	2,724,343	1,415,307	53,589	1,255,447	256,158	999,289
부산	Busan	20,525	4,099,967	2,234,781	92,813	1,772,373	255,496	1,516,877
울산	Ulsan	12,079	2,041,556	1,168,681	32,450	840,425	141,201	699,224
경남	Gyeongnam	27,880	3,924,195	2,083,570	78,466	1,762,159	350,248	1,411,911
제주	Jeju	6,269	796,762	396,281	12,482	387,999	86,855	301,144
성별	by Gender	436,195	95,682,336	46,815,785	2,118,313	46,748,238	7,209,749	39,538,489
남자	Male	271,670	63,609,796	28,623,911	1,264,435	33,721,450	5,470,786	28,250,664
여자	Female	160,188	30,201,969	17,656,510	829,537	11,715,922	1,414,178	10,301,744
기타	Other [D]	4,337	1,870,571	535,364	24,341	1,310,866	324,785	986,081
연령별	by Age	436,195	95,682,336	46,815,785	2,118,313	46,748,238	7,209,749	39,538,489
20세 미만	Under 20 years	979	127,069	48,079	1,225	77,765	7,248	70,517
20세 이상	20 years or more	8,594	975,630	581,789	30,345	363,496	30,408	333,088
30세 이상	30 years or more	55,685	8,921,903	5,749,922	276,806	2,895,175	199,859	2,695,316
40세 이상	40 years or more	111,144	22,863,177	13,088,677	639,962	9,134,538	846,808	8,287,730
50세 이상	50 years or more	115,005	26,024,319	13,395,649	627,920	12,000,750	1,689,699	10,311,051
60세 이상	60 years or more	81,545	20,118,213	8,448,166	345,861	11,324,186	1,966,418	9,357,768
70세 이상	70 years or more	58,906	14,781,454	4,968,139	171,853	9,641,462	2,144,524	7,496,938
기타	Other [D]	4,337	1,870,571	535,364	24,341	1,310,866	324,785	986,081

생산부서 : 재산세과(박노현 397-1762)

[다음 페이지에 계속]

[A] 2007년도 중 양도분으로서 양도소득세 예정신고를 한 것을 기준으로 작성(과세미달 및 비과세는 제외)

[B] 2007년 귀속 양도소득세 예정신고에 대한 수정신고를 포함하여 작성

[C] 양도소득세의 납세지는 양도자의 주소지임

[D] 법인격 없는 단체 및 외국인 등 성별·연령을 확인할 수 없는 경우

5-1-1. 양도소득세 예정신고 현황 I (2/2)

Preliminary Returns of Capital Gains Tax I (2/2)

[단위 : 백만원]

In million won

구분 Classification		양도소득 기본공제 Basic Deduction (8)	과세표준 Tax Base (9=7-8)	산출세액 Calculated Tax Amount (10)	감면세액 Tax Exemption (11)	세액공제 Tax Credit (12)	가산세 Penalty Tax (13)	결정세액 Determined Tax Amount (14=10-11-12+13)
2005년	2005 Total	1,018,412	27,472,463	5,923,757	721,537	512,772	1,152	4,690,600
2006년	2006 Total	1,310,389	55,775,763	13,925,338	1,665,786	1,209,536	1,751	11,051,767
2007년	2007 Total	993,615	38,544,874	9,569,641	1,472,063	794,194	1,243	7,304,627
납세지별	by Tax Address [C]	993,615	38,544,874	9,569,641	1,472,063	794,194	1,243	7,304,627
서울	Seoul	223,749	15,475,527	3,546,734	120,813	337,276	813	3,089,458
인천	Incheon	63,484	1,359,956	383,894	64,439	31,431	19	288,043
경기	Gyeonggi	257,942	11,815,842	3,079,407	551,888	248,358	259	2,279,420
강원	Gangwon	33,820	734,121	194,328	70,529	12,083	13	111,729
대전	Daejeon	19,838	482,854	125,889	23,122	10,048	2	92,721
충북	Chungbuk	33,649	663,113	172,288	65,116	10,407	1	96,766
충남	Chungnam	43,047	1,285,083	353,824	110,146	23,791	16	219,903
광주	Gwangju	19,185	328,831	89,228	16,818	7,100	1	65,311
전북	Jeonbuk	30,145	479,674	125,305	43,361	7,709	1	74,236
전남	Jeonnam	28,533	411,538	100,027	36,156	6,034	1	57,838
대구	Daegu	34,197	785,916	197,380	40,389	15,216	36	141,811
경북	Gyeongbuk	53,189	946,100	231,455	84,665	14,350	6	132,446
부산	Busan	47,357	1,469,520	362,725	45,064	30,851	26	286,836
울산	Ulsan	27,945	671,279	181,494	32,467	14,574	10	134,463
경남	Gyeongnam	63,817	1,348,094	351,609	133,223	21,034	34	197,386
제주	Jeju	13,718	287,426	74,054	33,867	3,932	5	36,260
성별	by Gender	993,615	38,544,874	9,569,641	1,472,063	794,194	1,243	7,304,627
남자	Male	615,392	27,635,272	6,764,411	1,140,912	550,476	431	5,073,454
여자	Female	368,563	9,933,181	2,494,483	307,908	214,746	795	1,972,624
기타	Other [D]	9,660	976,421	310,747	23,243	28,972	17	258,549
연령별	by Age	993,615	38,544,874	9,569,641	1,472,063	794,194	1,243	7,304,627
20세 미만	Under 20 years	2,210	68,307	18,108	915	1,712	-	15,481
20세 이상	20 years or more	20,084	313,004	80,300	6,712	7,231	7	66,364
30세 이상	30 years or more	129,363	2,565,953	575,190	57,045	51,190	76	467,031
40세 이상	40 years or more	254,054	8,033,676	1,781,430	223,729	153,026	158	1,404,833
50세 이상	50 years or more	259,755	10,051,296	2,505,934	376,576	208,017	665	1,922,006
60세 이상	60 years or more	184,817	9,172,951	2,317,007	389,565	188,676	170	1,738,936
70세 이상	70 years or more	133,672	7,363,266	1,980,924	394,277	155,369	149	1,431,427
기타	Other [D]	9,660	976,421	310,748	23,244	28,973	18	258,549

생산부서 : 재산세과(박노현 397-1762)

[2007년 5-1-1]

[A] Based on preliminary of returns for capital gains tax for assets transferred in 2007 (excluding those under tax threshold & non-taxable)

[B] Including revised or resubmitted preliminary returns of capital gains tax attributable to 2007

[C] Tax address of capital gains tax is the address of seller

[D] Organizations with no legal status or foreigners whose age and gender can not be identified

5-1-2. 양도소득세 예정신고 현황 II (1/2)

Preliminary Returns of Capital Gains Tax II (1/2)

[단위 : 백만원]

In million won

구분 Classification		신고건수 Number of Returns [A] [B] (1)	양도가액 Selling Price (2)	취득가액 Acquisition Cost (3)	필요경비 Necessary Expenses (4)	양도차익 Gains on transfer (5=2-3-4)	장기보유 특별공제 Deduction for Long-term Holding (6)	양도소득 Amount of capital gains (7=5-6)
양도소득 금액규모별	by Size of Amount of Capital Gains	436,195	95,682,336	46,815,785	2,118,313	46,748,238	7,209,749	39,538,489
1천만 이하	10 million won or less	144,514	10,878,966	9,629,540	425,952	823,474	89,574	733,900
2천만 이하	20 million won or less	75,685	6,939,969	5,411,489	248,110	1,280,370	182,532	1,097,838
4천만 이하	40 million won or less	74,717	9,012,305	6,198,120	286,470	2,527,715	382,973	2,144,742
6천만 이하	60 million won or less	36,042	5,807,537	3,544,049	159,312	2,104,176	338,563	1,765,613
8천만 이하	80 million won or less	21,249	4,208,488	2,332,173	103,745	1,772,570	300,906	1,471,664
1억 이하	100 million won or less	13,860	3,288,099	1,706,900	80,736	1,500,463	259,993	1,240,470
2억 이하	200 million won or less	31,416	10,420,739	4,806,433	211,326	5,402,980	990,039	4,412,941
3억 이하	300 million won or less	12,629	6,495,056	2,622,769	116,855	3,755,432	669,528	3,085,904
5억 이하	500 million won or less	12,842	9,548,496	3,547,756	147,575	5,853,165	868,014	4,985,151
5억 초과	500 million won over	13,241	29,082,681	7,016,556	338,232	21,727,893	3,127,627	18,600,266
과세표준 규모별	by Size of Tax Base	436,195	95,682,336	46,815,785	2,118,313	46,748,238	7,209,749	39,538,489
1천만 이하	10 million won or less	166,929	12,781,009	11,168,819	497,231	1,114,959	129,144	985,815
1.2천만 이하	12 million won or less	16,026	1,428,439	1,127,690	52,020	248,729	35,953	212,776
3천만 이하	30 million won or less	90,010	9,643,081	6,987,443	320,529	2,335,109	347,459	1,987,650
4천만 이하	40 million won or less	27,546	3,825,746	2,503,786	116,496	1,205,464	184,471	1,020,993
4.6천만 이하	46 million won or less	12,083	1,874,009	1,172,655	51,538	649,816	103,694	546,122
6천만 이하	60 million won or less	21,440	3,644,189	2,140,607	95,335	1,408,247	231,234	1,177,013
7천만 이하	70 million won or less	11,092	2,136,122	1,184,035	54,194	897,893	153,428	744,465
8천만 이하	80 million won or less	8,955	1,934,801	1,057,012	46,424	831,365	140,142	691,223
8.8천만 이하	88 million won or less	5,847	1,332,298	690,381	32,054	609,863	105,514	504,349
1억 이하	100 million won or less	7,395	1,860,388	950,490	46,568	863,330	152,326	711,004
2억 이하	200 million won or less	30,535	10,271,718	4,726,461	206,218	5,339,039	977,827	4,361,212
3억 이하	300 million won or less	12,466	6,442,652	2,586,152	115,735	3,740,765	666,444	3,074,321
5억 이하	500 million won or less	12,735	9,523,908	3,539,744	147,596	5,836,568	862,664	4,973,904
10억 이하	1 billion won or less	9,077	10,561,733	3,104,592	149,125	7,308,016	1,204,167	6,103,849
10억 초과	1 billion won over	4,059	18,422,243	3,875,918	187,250	14,359,075	1,915,282	12,443,793

생산부서 : 재산세과(박노현 397-1762)

[다음 페이지에 계속]

[A] 2007년도 중 양도분으로서 양도소득세 예정신고를 한 것을 기준으로 작성(과세미달 및 비과세는 제외)

[B] 2007년 귀속 양도소득세 예정신고에 대한 수정신고를 포함하여 작성

5-1-2. 양도소득세 예정신고 현황 II (2/2)

Preliminary Returns of Capital Gains Tax II (2/2)

[단위 : 백만원]

In million won

구분 Classification	양도소득 기본공제 Basic Deduction (8)	과세 표준 Tax Base (9=7-8)	산출세액 Calculated Tax Amount (10)	감면세액 Tax Exemption (11)	세액공제 Tax Credit (12)	가산세 Penalty Tax (13)	결정세액 Determined Tax Amount (14=10-11-12+13)
양도소득 금액규모별 by Size of Amount of Capital Gains	993,615	38,544,874	9,569,641	1,472,063	794,194	1,243	7,304,627
1천만 이하 10 million won or less	312,209	421,691	104,710	3,663	9,959	20	91,108
2천만 이하 20 million won or less	177,277	920,561	192,973	14,636	17,620	22	160,739
4천만 이하 40 million won or less	175,485	1,969,257	432,978	52,477	37,623	49	342,927
6천만 이하 60 million won or less	84,344	1,681,269	395,843	70,358	31,945	29	293,569
8천만 이하 80 million won or less	49,563	1,422,101	354,082	81,610	26,767	26	245,731
1억 이하 100 million won or less	32,138	1,208,332	321,422	81,369	23,495	40	216,598
2억 이하 200 million won or less	72,878	4,340,063	1,242,248	406,073	81,395	146	754,926
3억 이하 300 million won or less	29,334	3,056,570	874,552	299,247	55,882	74	519,497
5억 이하 500 million won or less	29,974	4,955,177	1,135,968	279,440	82,743	40	773,825
5억 초과 500 million won over	30,413	18,569,853	4,514,865	183,190	426,765	797	3,905,707
과세 표준 규모별 by Size of Tax Base	993,615	38,544,874	9,569,641	1,472,063	794,194	1,243	7,304,627
1천만 이하 10 million won or less	368,107	617,708	144,619	5,729	13,710	32	125,212
1.2천만 이하 12 million won or less	36,882	175,894	35,992	2,398	3,321	3	30,276
3천만 이하 30 million won or less	209,558	1,778,092	385,862	39,706	34,217	31	311,970
4천만 이하 40 million won or less	64,398	956,595	212,984	29,839	18,094	26	165,077
4.6천만 이하 46 million won or less	28,065	518,057	118,394	20,087	9,641	12	88,678
6천만 이하 60 million won or less	49,980	1,127,033	272,235	52,077	21,609	17	198,566
7천만 이하 70 million won or less	25,796	718,669	177,538	40,910	13,409	19	123,238
8천만 이하 80 million won or less	20,765	670,458	170,942	40,914	12,775	7	117,260
8.8천만 이하 88 million won or less	13,579	490,770	129,161	33,289	9,390	31	86,513
1억 이하 100 million won or less	17,024	693,980	188,887	48,992	13,661	14	126,248
2억 이하 200 million won or less	70,674	4,290,538	1,229,550	404,833	80,273	141	744,585
3억 이하 300 million won or less	28,930	3,045,391	869,945	297,032	55,623	74	517,364
5억 이하 500 million won or less	29,706	4,944,198	1,129,190	274,456	82,613	40	772,161
10억 이하 1 billion won or less	21,111	6,082,738	1,457,507	134,724	128,465	116	1,194,434
10억 초과 1 billion won over	9,040	12,434,753	3,046,835	47,077	297,393	680	2,703,045

생산부서 : 재산세과(박노현 397-1762)

[2007년 5-1-2]

[A] Based on preliminary returns of capital gains tax for assets transferred in 2007
(excluding those under tax threshold & non-taxable)

[B] Including revised or resubmitted preliminary returns of capital gains tax attributable to 2007

5-1-3. 양도소득세 예정신고 현황 III

Preliminary Returns of Capital Gains Tax III

[단위 : 백만원]

In million won

구분 Classification		자산건수 Number of Assets [A] (1)	양도가액 Selling Price (2)	취득가액 Acquisition Cost (3)	필요경비 Necessary Expenses (4)	양도차익 Gains on transfer (5=2-3-4)	장기보유 특별공제 Deduction for Long-term Holding (6)	양도소득 금액 Amount of capital gains (7=5-6)
2005년	2005 Year	730,810	80,734,870	45,200,980	1,644,423	33,889,467	5,398,592	28,490,875
2006년	2006 Year	853,833	140,509,221	68,603,135	2,975,658	68,930,428	11,844,276	57,086,152
2007년	2007 Year	634,916	95,682,336	46,815,785	2,118,313	46,748,238	7,209,749	39,538,489
자산종류별 by Type of Asset		634,916	95,682,336	46,815,785	2,118,313	46,748,238	7,209,749	39,538,489
토지	Land	370,781	33,078,955	11,714,950	454,655	20,909,350	4,769,784	16,139,566
건물	Building	215,607	47,913,503	29,554,332	1,493,256	16,865,915	2,414,715	14,451,200
고가주택	High-priced Residence	11,155	9,125,739	3,562,735	148,010	5,414,994	487,871	4,927,123
기타주택	Residence	159,788	21,637,780	16,013,404	848,129	4,776,247	503,065	4,273,182
기타건물	Other Building	44,664	17,149,984	9,978,193	497,117	6,674,674	1,423,779	5,250,895
부동산에 관한 권리	Real Estate Related Rights	14,253	3,060,900	2,323,350	31,974	705,576	25,250	680,326
주식	Stock	22,928	9,830,404	2,246,634	73,991	7,509,779	-	7,509,779
주권상장주식	KSE-listed	2,700	3,343,659	810,744	22,603	2,510,312	-	2,510,312
코스닥상장주식	KOSDAQ-listed	1,259	1,025,530	143,358	7,668	874,504	-	874,504
비상장주식	Unlisted	18,969	5,461,215	1,292,532	43,720	4,124,963	-	4,124,963
기타자산	Other Assets	11,347	1,798,574	976,519	64,437	757,618	-	757,618
특정시설물이용권	Membership Right for facilities	11,180	1,624,099	925,018	62,576	636,505	-	636,505
기타	Others[B]	167	174,475	51,501	1,861	121,113	-	121,113
보유기간별 by Holding Period		634,916	95,682,336	46,815,785	2,118,313	46,748,238	7,209,749	39,538,489
1년 미만	Under 1 year	69,206	9,869,078	7,819,944	405,071	1,644,063	-	1,644,063
1년 이상	1 year or more	53,273	7,840,598	5,606,703	307,106	1,926,789	-	1,926,789
2년 이상	2 years or more	68,175	9,657,932	6,606,955	311,957	2,739,020	-	2,739,020
3년 이상	3 years or more	50,896	9,922,263	6,052,929	267,715	3,601,619	252,642	3,348,977
4년 이상	4 years or more	38,880	7,690,040	4,397,566	198,798	3,093,676	204,175	2,889,501
5년 이상	5 years or more	31,315	6,050,613	3,053,858	145,368	2,851,387	266,590	2,584,797
6년 이상	6 years or more	20,880	3,572,674	1,481,128	72,947	2,018,599	170,162	1,848,437
7년 이상	7 years or more	19,642	3,450,323	1,257,437	63,857	2,129,029	157,551	1,971,478
8년 이상	8 years or more	19,598	2,843,942	1,062,759	46,845	1,734,338	157,856	1,576,482
9년 이상	9 years or more	16,241	2,203,899	946,074	36,643	1,221,182	130,051	1,091,131
10년 이상	10 years or more	17,451	2,620,316	1,071,134	40,215	1,508,967	324,361	1,184,606
11년 이상	11 years or more	15,236	2,583,353	817,358	29,944	1,736,051	271,687	1,464,364
12년 이상	12 years or more	15,779	2,042,594	710,161	22,359	1,310,074	283,228	1,026,846
13년 이상	13 years or more	12,787	1,616,847	546,382	18,024	1,052,441	233,187	819,254
14년 이상	14 years or more	9,057	1,249,043	435,237	13,908	799,898	180,568	619,330
15년 이상	15 years or more	9,466	1,321,795	469,866	13,967	837,962	208,191	629,771
16년 이상	16 years or more	10,292	1,336,954	459,671	15,440	861,843	201,610	660,233
17년 이상	17 years or more	10,943	1,640,714	471,527	13,975	1,155,212	237,240	917,972
18년 이상	18 years or more	10,819	1,395,244	385,773	11,935	997,536	243,974	753,562
19년 이상	19 years or more	11,553	1,706,470	384,512	11,600	1,310,358	301,841	1,008,517
20년 이상	20 years or more	123,427	15,067,644	2,778,811	70,639	12,218,194	3,384,835	8,833,359

생산부서 : 재산세과(박노현 397-1762)

[2007년 5-1-3, 5-1-4]

[A] 2007년도 중 양도분으로서 양도소득세 예정신고를 한 것을 기준으로 작성(과세미달 및 비과세는 제외)

[B] 기타는 특정주식, 영업권, 부동산과다보유법인 주식을 말함

[A] Based on preliminary returns of capital gains tax for assets transferred in 2007 (excluding those under tax threshold & non-taxable)

[B] Others are major shareholder's stock, goodwill and excessive real estate holding company's stock

5-1-4. 양도소득세 예정신고 현황 IV

Preliminary Returns of Capital Gains Tax IV

[단위 : 백만원]

In million won

구분 Classification		자산건수 Number of Assets [A] (1)	양도가액 Selling Price (2)	취득가액 Acquisition Cost (3)	필요경비 Necessary Expenses (4)	양도차익 Gains on transfer (5=2-3-4)	장기보유 특별공제 Deduction for Long-term Holding (6)	양도소득 Amount of capital gains (7=5-6)
부동산 소재지별	by Location of Real Estate [B]	586,388	80,992,458	41,269,282	1,947,911	37,775,265	7,184,499	30,590,766
서울	Seoul	69,292	23,906,688	12,634,357	597,810	10,674,521	1,696,734	8,977,787
인천	Incheon	35,637	4,560,518	2,710,804	155,972	1,693,742	321,182	1,372,560
경기	Gyeonggi	150,668	26,278,928	12,197,693	654,109	13,427,126	2,579,667	10,847,459
강원	Gangwon	34,212	1,978,253	889,069	38,059	1,051,125	235,486	815,639
대전	Daejeon	6,929	1,099,742	648,836	30,034	420,872	85,583	335,289
충북	Chungbuk	29,678	2,006,409	1,037,858	41,191	927,360	203,897	723,463
충남	Chungnam	38,357	3,252,086	1,284,946	53,827	1,913,313	426,414	1,486,899
광주	Gwangju	8,092	961,091	627,292	24,648	309,151	62,044	247,107
전북	Jeonbuk	26,741	1,417,289	743,820	26,690	646,779	149,676	497,103
전남	Jeonnam	31,055	1,315,376	696,098	19,795	599,483	131,443	468,040
대구	Daegu	11,058	1,660,227	999,875	43,699	616,653	132,151	484,502
경북	Gyeongbuk	49,430	3,039,452	1,613,832	59,172	1,366,448	304,178	1,062,270
부산	Busan	17,368	2,618,908	1,552,718	65,864	1,000,326	209,420	790,906
울산	Ulsan	13,977	1,879,941	996,786	33,925	849,230	154,191	695,039
경남	Gyeongnam	50,042	4,149,645	2,189,411	89,292	1,870,942	398,380	1,472,562
제주	Jeju	13,852	867,905	445,887	13,824	408,194	94,053	314,141
양도가액 규모별	by Size of Selling Price [C]	634,916	95,682,336	46,815,785	2,118,313	46,748,238	7,209,749	39,538,489
5천만 이하	50 million won or less	286,025	5,340,702	2,564,912	95,675	2,680,115	523,494	2,156,621
1억 이하	100 million won or less	130,440	9,671,195	5,726,558	245,849	3,698,788	673,767	3,025,021
2억 이하	200 million won or less	111,723	15,972,596	9,694,684	438,482	5,839,430	1,027,338	4,812,092
3억 이하	300 million won or less	41,733	10,254,914	6,033,720	277,968	3,943,226	682,444	3,260,782
5억 이하	500 million won or less	29,603	11,309,453	6,096,907	274,150	4,938,396	855,711	4,082,685
10억 이하	1 billion won or less	24,494	17,248,807	7,937,697	355,948	8,955,162	1,153,143	7,802,019
20억 이하	2 billion won or less	7,699	10,395,990	4,236,283	205,554	5,954,153	984,224	4,969,929
30억 이하	3 billion won or less	1,553	3,789,621	1,442,615	70,486	2,276,520	386,647	1,889,873
50억 이하	5 billion won or less	960	3,661,292	1,217,953	64,282	2,379,057	365,063	2,013,994
50억 초과	5 billion won over	686	8,037,766	1,864,456	89,919	6,083,391	557,918	5,525,473

생산부서 : 재산세과(박노현 397-1762)

[2007년 5-1-4, 5-1-5]

[A] 2007년도 중 양도분으로서 양도소득세 예정신고를 한 것을 기준으로 작성(과세미달과 비과세는 제외)

[B] 부동산 소재지별 현황은 토지, 건물 등 부동산에 한하여 통계를 작성

[C] 양도가액 규모별 현황은 전체 자산에 대하여 통계를 작성

[A] Based on preliminary returns of capital gains tax for assets transferred in 2007 (excluding those under tax threshold & non-taxable)

[B] Only includes real estate, such as land and building

[C] Size of selling price by present condition about whole property statistics drawing up

5-1-5. 자산종류별·보유기간별 양도소득세 예정신고 현황 (1/3)

Preliminary Returns for Capital Gains Tax, by Type of Property and by Holding Period (1/3)

[단위 : 백만원]

In million won

구분 Classification	합계 Total					토지 Land				
	자산건수 Number of Assets [A]	양도가액 Selling Price	취득가액 Acquisition Cost	필요경비 Necessary Expenses	장기보유 특별공제 Deduction for Long-term Holding	자산건수 Number of Assets [A]	양도가액 Selling Price	취득가액 Acquisition Cost	필요경비 Necessary Expenses	장기보유 특별공제 Deduction for Long-term Holding
	(1)					(2)				
2007년 2007 Year	600,641	84,053,358	43,592,632	1,979,885	7,209,749	370,781	33,078,955	11,714,950	454,655	4,769,784
보유기간별 by Holding Period	600,641	84,053,358	43,592,632	1,979,885	7,209,749	370,781	33,078,955	11,714,950	454,655	4,769,784
1년 미만 Under 1 year	63,085	8,133,013	6,921,692	380,346	-	18,404	1,362,693	1,073,564	66,182	-
1년 이상 1 year or more	48,499	6,410,533	4,995,757	285,429	-	21,126	1,648,359	1,172,805	60,051	-
2년 이상 2 years or more	64,912	8,798,352	6,313,285	295,844	-	29,927	2,589,656	1,712,969	68,658	-
3년 이상 3 years or more	48,122	8,961,226	5,746,307	257,350	252,642	25,601	2,789,583	1,589,956	62,440	96,774
4년 이상 4 years or more	36,463	6,843,518	4,159,590	188,022	204,175	16,786	1,754,027	900,622	35,884	69,724
5년 이상 5 years or more	28,978	5,443,432	2,914,280	136,722	266,590	13,374	1,350,167	555,592	24,854	100,870
6년 이상 6 years or more	18,700	2,852,929	1,365,652	65,673	170,162	10,102	843,427	303,520	15,178	71,063
7년 이상 7 years or more	17,028	2,417,742	1,107,928	53,247	157,551	10,246	726,997	265,816	11,234	58,620
8년 이상 8 years or more	17,554	2,287,437	990,042	42,418	157,856	12,001	934,239	312,460	9,503	84,545
9년 이상 9 years or more	15,352	1,874,498	872,884	32,433	130,051	10,587	814,747	296,541	10,348	68,752
10년 이상 10 years or more	16,792	2,408,357	1,026,019	37,416	324,361	11,181	964,166	309,068	9,281	175,656
11년 이상 11 years or more	14,593	1,871,175	743,647	24,889	271,687	10,462	841,522	239,764	7,666	165,612
12년 이상 12 years or more	15,285	1,832,944	673,818	20,613	283,228	11,697	798,005	208,715	4,513	166,846
13년 이상 13 years or more	12,386	1,472,085	522,851	16,942	233,187	9,155	594,080	152,691	4,434	125,821
14년 이상 14 years or more	8,799	1,146,882	417,910	12,922	180,568	5,925	399,000	96,902	2,215	85,644
15년 이상 15 years or more	9,220	1,239,835	458,211	13,406	208,191	6,468	479,320	126,272	2,652	100,379
16년 이상 16 years or more	10,057	1,221,552	448,712	14,447	201,610	7,097	560,912	151,777	5,000	110,737
17년 이상 17 years or more	10,666	1,365,108	459,370	12,505	237,240	8,308	687,374	180,397	4,153	138,174
18년 이상 18 years or more	10,591	1,336,866	374,522	11,433	243,974	8,598	732,432	161,589	4,087	152,285
19년 이상 19 years or more	11,288	1,515,653	366,975	10,293	301,841	9,515	879,990	169,886	4,806	192,887
20년 이상 20 years or more	122,271	14,620,221	2,713,180	67,535	3,384,835	114,221	11,328,259	1,734,044	41,516	2,805,395

생산부서 : 재산세과(박노현 397-1762)

[다음페이지 계속]

[A] 2007년도 중 양도분으로서 양도소득세 예정신고를 한 것을 기준으로 작성(과세미달과 비과세는 제외)

[A]Based on preliminary returns of capital gains tax for assets transferred in 2007

(excluding those under tax threshold & non-taxable)

5-1-5. 자산종류별·보유기간별 양도소득세 예정신고 현황 (2/3)

Preliminary Returns for Capital Gains Tax, by Type of Property and by Holding Period (2/3)

[단위 : 백만원]

In million won

구분 Classification	고가주택 High-priced Residence					기타주택 Residence				
	자산건수 Number of Assets [A]	양도가액 Selling Price	취득가액 Acquisition Cost	필요경비 Necessary Expenses	장기보유 특별공제 Deduction for Long-term Holding	자산건수 Number of Assets [A]	양도가액 Selling Price	취득가액 Acquisition Cost	필요경비 Necessary Expenses	장기보유 특별공제 Deduction for Long-term Holding
	(3)					(4)				
	11,155	9,125,739	3,562,735	148,010	487,871	159,788	21,637,780	16,013,404	848,129	503,065
보유기간별 by Holding Period	11,155	9,125,739	3,562,735	148,010	487,871	159,788	21,637,780	16,013,404	848,129	503,065
1년 미만 Under 1 year	28	18,745	9,231	733	-	37,525	5,317,397	4,623,626	260,895	-
1년 이상 1 year or more	93	67,974	38,215	1,281	-	21,187	3,087,984	2,476,719	155,885	-
2년 이상 2 years or more	175	145,145	63,529	3,681	-	25,923	3,555,778	2,629,290	145,424	-
3년 이상 3 years or more	1,896	1,391,775	713,296	34,243	25,910	12,807	1,888,611	1,370,751	66,866	42,960
4년 이상 4 years or more	1,465	1,110,902	558,807	24,117	18,305	12,468	1,815,608	1,301,208	58,613	40,569
5년 이상 5 years or more	1,578	1,224,104	548,431	24,146	29,677	10,128	1,439,275	959,294	42,658	56,165
6년 이상 6 years or more	704	556,483	210,473	9,430	16,312	5,688	717,718	444,321	22,221	32,916
7년 이상 7 years or more	596	486,994	175,648	8,689	16,241	4,489	554,089	336,490	17,783	27,440
8년 이상 8 years or more	502	411,830	136,482	5,865	13,830	3,599	418,526	261,896	13,261	19,632
9년 이상 9 years or more	351	284,187	111,944	3,431	9,806	3,113	362,139	232,766	10,808	16,668
10년 이상 10 years or more	498	418,615	153,512	6,693	26,493	3,605	433,592	266,762	11,170	39,700
11년 이상 11 years or more	378	324,890	115,949	3,080	21,665	2,689	297,497	182,509	7,947	27,711
12년 이상 12 years or more	380	324,066	99,057	3,550	22,431	2,235	234,415	146,725	6,064	20,417
13년 이상 13 years or more	312	260,129	76,962	2,698	17,572	2,062	210,376	131,580	4,732	19,177
14년 이상 14 years or more	225	189,448	54,255	1,841	13,861	1,850	178,191	109,687	4,842	16,674
15년 이상 15 years or more	181	159,035	52,347	1,505	17,366	1,780	167,533	97,746	4,414	16,679
16년 이상 16 years or more	164	135,937	46,835	1,691	14,285	1,921	180,699	102,596	3,390	19,370
17년 이상 17 years or more	171	159,907	51,181	1,014	18,779	1,314	133,745	69,118	2,850	15,708
18년 이상 18 years or more	221	199,637	48,901	2,133	24,075	1,004	106,472	50,239	1,820	14,370
19년 이상 19 years or more	197	198,281	46,936	987	27,575	857	91,659	40,790	1,605	12,509
20년 이상 20 years or more	1,040	1,057,655	250,744	7,202	153,688	3,544	446,476	179,291	4,881	64,400

생산부서 : 재산세과(박노현 397-1762)

[다음페이지 계속]

5-1-5. 자산종류별·보유기간별 양도소득세 예정신고 현황 (3/3)

Preliminary Returns for Capital Gains Tax, by Type of Property and by Holding Period (3/3)

[단위 : 백만원]

In million won

구분 Classification	기타건물 Other Building					부동산 권리 Real Estate Related Rights				
	자산건수	양도가액	취득가액	필요경비	장기보유 특별공제	자산건수	양도가액	취득가액	필요경비	장기보유 특별공제
	Number of Assets [A]	Selling Price	Acquisition Cost	Necessary Expenses	Deduction for Long-term Holding	Number of Assets [A]	Selling Price	Acquisition Cost	Necessary Expenses	Deduction for Long-term Holding
	(5)					(6)				
	44,664	17,149,984	9,978,193	497,117	1,423,779	14,253	3,060,900	2,323,350	31,974	25,250
보유기간별 by Holding Period	44,664	17,149,984	9,978,193	497,117	1,423,779	14,253	3,060,900	2,323,350	31,974	25,250
1년 미만 Under 1 year	3,128	892,226	755,399	49,258	-	4,000	541,952	459,872	3,278	-
1년 이상 1 year or more	3,766	1,159,015	904,899	65,450	-	2,327	447,201	403,119	2,762	-
2년 이상 2 years or more	5,771	1,825,859	1,320,037	73,790	-	3,116	681,914	587,460	4,291	-
3년 이상 3 years or more	5,707	2,287,112	1,604,820	87,365	86,407	2,111	604,145	467,484	6,436	591
4년 이상 4 years or more	4,492	1,849,637	1,190,844	64,307	74,870	1,252	313,344	208,109	5,101	707
5년 이상 5 years or more	3,431	1,298,547	777,222	42,024	79,072	467	131,339	73,741	3,040	806
6년 이상 6 years or more	2,110	701,326	392,739	17,737	49,210	96	33,975	14,599	1,107	661
7년 이상 7 years or more	1,611	619,105	317,344	14,911	54,397	86	30,557	12,630	630	853
8년 이상 8 years or more	1,361	493,497	266,185	13,447	39,137	91	29,345	13,019	342	712
9년 이상 9 years or more	1,236	394,936	224,095	7,677	34,308	65	18,489	7,538	169	517
10년 이상 10 years or more	1,418	568,285	286,526	9,894	81,782	90	23,699	10,151	378	730
11년 이상 11 years or more	994	386,689	196,774	5,921	55,511	70	20,577	8,651	275	1,188
12년 이상 12 years or more	928	460,098	213,507	6,311	72,569	45	16,360	5,814	175	965
13년 이상 13 years or more	817	391,809	156,847	3,890	69,474	40	15,691	4,771	1,188	1,143
14년 이상 14 years or more	758	366,122	152,224	3,834	63,220	41	14,121	4,842	190	1,169
15년 이상 15 years or more	766	426,973	179,398	4,664	73,266	25	6,974	2,448	171	501
16년 이상 16 years or more	829	330,413	142,265	4,075	55,835	46	13,591	5,239	291	1,383
17년 이상 17 years or more	829	372,482	154,323	4,395	63,699	44	11,600	4,351	93	880
18년 이상 18 years or more	725	284,282	109,421	3,186	51,819	43	14,043	4,372	207	1,425
19년 이상 19 years or more	686	328,524	104,509	2,604	66,707	33	17,199	4,854	291	2,163
20년 이상 20 years or more	3,301	1,713,047	528,815	12,377	352,496	165	74,784	20,286	1,559	8,856

생산부서 : 재산세과(박노현 397-1762)

[2008년 신규]

5-1-6. 과세미달자의 양도소득세 예정신고 현황

Preliminary Returns of Capital Gains Tax Under Minimum Taxable Floor

[단위 : 백만원]

In million won

구분 Classification	신고건수 Number of Returns [A] [B] (1)	양도가액 Selling Price (2)	취득가액 Acquisition Cost (3)	필요경비 Necessary Expenses (4)	양도차익 Gains on transfer (5=2-3-4)
2007년 2007 Total	268,958	21,512,157	24,761,819	546,871	-3,796,533
납세지별 by Tax Address [C]	268,958	21,512,157	24,761,819	546,871	-3,796,533
서울 Seoul	55,263	5,277,457	7,945,478	147,021	-2,815,042
인천 Incheon	18,382	1,182,462	1,195,280	36,238	-49,056
경기 Gyeonggi	61,021	4,691,220	4,857,744	145,402	-311,926
강원 Gangwon	7,370	449,849	471,220	9,887	-31,258
대전 Daejeon	7,210	562,227	577,483	13,997	-29,253
충북 Chungbuk	7,253	468,323	486,838	13,038	-31,553
충남 Chungnam	10,232	646,047	670,999	13,815	-38,767
광주 Gwangju	9,388	804,883	829,206	16,977	-41,300
전북 Jeonbuk	8,911	564,909	589,578	13,276	-37,945
전남 Jeonnam	8,357	485,083	516,654	9,519	-41,090
대구 Daegu	13,702	1,496,206	1,536,597	24,356	-64,747
경북 Gyeongbuk	14,055	924,016	956,480	16,859	-49,323
부산 Busan	20,016	1,841,216	1,941,678	43,709	-144,171
울산 Ulsan	6,949	570,992	581,323	8,345	-18,676
경남 Gyeongnam	17,409	1,351,308	1,396,500	30,392	-75,584
제주 Jeju	3,440	195,959	208,761	4,040	-16,842
성별 by Gender	268,958	21,512,157	24,761,819	546,871	-3,796,533
남자 Male	157,326	11,879,725	12,496,660	299,238	-916,173
여자 Female	110,260	9,458,330	12,068,591	240,404	-2,850,665
기타 Other [D]	1,372	174,102	196,568	7,229	-29,695
연령별 by Age	268,958	21,512,157	24,761,819	546,871	-3,796,533
20세 미만 Under 20 years	655	27,479	27,710	622	-853
20세 이상 20 years or more	6,731	545,304	568,261	10,331	-33,288
30세 이상 30 years or more	51,195	3,799,535	3,825,201	88,295	-113,961
40세 이상 40 years or more	86,235	7,019,134	9,598,424	174,944	-2,754,234
50세 이상 50 years or more	66,879	5,767,129	6,040,006	157,631	-430,508
60세 이상 60 years or more	35,330	2,819,026	3,043,224	74,492	-298,690
70세 이상 70 years or more	20,561	1,360,448	1,462,425	33,327	-135,304
기타 Other [D]	1,372	174,102	196,568	7,229	-29,695

생산부서 : 재산세과(박노현 397-1762)

[2008년 신규]

[A] 2007년도 중 양도분으로서 양도소득세 예정신고를 한 것을 기준으로 작성(과세미달에 한함)

[B] 2007년 귀속 양도소득세 예정신고에 대한 수정신고를 포함하여 작성

[C] 양도소득세의 납세지는 양도자의 주소지임

[D] 법인격 없는 단체 및 외국인 등 성별·연령을 확인할 수 없는 경우

[A] Based on preliminary returns of capital gains tax for assets transferred in 2007 (including only those under tax threshold)

[B] Including revised or resubmitted preliminary returns of capital gains tax attributable to 2007

[C] Tax address of capital gains tax is the address of seller

[D] Organizations with no legal status or foreigners whose age and gender can not be identified

5-2-1. 양도소득세 확정신고 현황 I (1/2)

Final Returns of Capital Gains Tax I (1/2)

[단위 : 백만원]

In million won

구분 Classification		신고건수 Number of Returns [A] [B] (1)	양도가액 Selling Price (2)	취득가액 Acquisition Cost (3)	필요경비 Necessary Expenses (4)	양도차익 Gains on transfer (5=2-3-4)	장기보유 특별공제 Deduction for Long-term Holding (6)	양도소득 Amount of capital gains (7=5-6)
2005년	2005 Total	67,330	8,463,098	4,611,840	158,351	3,692,907	526,475	3,166,432
2006년	2006 Total	95,424	13,003,281	6,446,866	275,577	6,280,838	835,943	5,444,895
2007년	2007 Total	50,600	11,721,606	5,312,621	253,325	6,155,660	681,805	5,473,855
납세지별	by Tax Address [C]	50,600	11,721,606	5,312,621	253,325	6,155,660	681,805	5,473,855
서울	Seoul	10,188	4,531,319	1,748,978	82,611	2,699,730	136,562	2,563,168
인천	Incheon	2,401	392,316	214,081	11,886	166,349	22,009	144,340
경기	Gyeonggi	11,958	3,028,450	1,388,326	74,619	1,565,505	207,908	1,357,597
강원	Gangwon	1,925	244,914	108,056	10,702	126,156	26,646	99,510
대전	Daejeon	1,035	238,044	110,347	6,195	121,502	15,027	106,475
충북	Chungbuk	2,103	264,305	134,068	5,679	124,558	23,873	100,685
충남	Chungnam	2,676	432,573	187,837	6,606	238,130	48,312	189,818
광주	Gwangju	1,236	198,963	134,178	4,579	60,206	6,709	53,497
전북	Jeonbuk	2,039	243,665	135,663	5,345	102,657	19,889	82,768
전남	Jeonnam	2,268	236,572	126,973	3,905	105,694	20,283	85,411
대구	Daegu	1,796	254,652	150,077	5,654	98,921	15,837	83,084
경북	Gyeongbuk	3,184	357,429	182,830	5,320	169,279	36,256	133,023
부산	Busan	2,221	455,798	267,035	12,592	176,171	20,624	155,547
울산	Ulsan	949	149,433	85,307	2,615	61,511	10,537	50,974
경남	Gyeongnam	3,715	559,117	268,828	13,647	276,642	56,472	220,170
제주	Jeju	906	134,056	70,037	1,370	62,649	14,861	47,788
성별	by Gender	50,600	11,721,606	5,312,621	253,325	6,155,660	681,805	5,473,855
남자	Male	33,211	8,340,314	3,455,227	164,059	4,721,028	506,775	4,214,253
여자	Female	16,851	3,150,693	1,792,429	87,342	1,270,922	135,303	1,135,619
기타	Other [D]	538	230,599	64,965	1,924	163,710	39,727	123,983
연령별	by Age	50,600	11,721,606	5,312,621	253,325	6,155,660	681,805	5,473,855
20세 미만	Under 20 years	149	19,727	6,416	128	13,183	256	12,927
20세 이상	20 years or more	1,034	118,029	69,181	3,917	44,931	2,391	42,540
30세 이상	30 years or more	6,229	1,107,396	661,021	29,173	417,202	18,389	398,813
40세 이상	40 years or more	13,215	4,261,833	1,827,092	86,088	2,348,653	96,384	2,252,269
50세 이상	50 years or more	13,090	3,013,533	1,485,610	71,899	1,456,024	184,572	1,271,452
60세 이상	60 years or more	8,921	1,795,767	788,840	44,194	962,733	169,891	792,842
70세 이상	70 years or more	7,424	1,174,722	409,496	16,003	749,223	170,195	579,028
기타	Other [D]	538	230,599	64,965	1,923	163,711	39,727	123,984

생산부서 : 재산세과(박노현 397-1762)

[다음 페이지에 계속]

[A] 2007년도 중 양도분으로서 양도소득세 확정신고를 한 것을 기준으로 작성(과세미달 및 비과세는 제외)

[B] 2007년 귀속 확정신고에 대한 수정신고 및 기한후신고를 포함하여 작성

[C] 양도소득세의 납세지는 양도자의 주소지임

[D] 법인격 없는 단체 및 외국인 등 성별·연령을 확인할 수 없는 경우

5-2-1. 양도소득세 확정신고 현황 II (2/2)

Final Returns of Capital Gains Tax | (2/2)

[단위 : 백만원]

In million won

구분 Classification	양도소득 기본공제 Basic Deduction (8)	과세표준 Tax Base (9=7-8)	산출세액 Calculated Tax Amount (10)	감면세액 Tax Exemption (11)	세액공제 Tax Credit (12)	가산세 Penalty Tax (13)	결정세액 Determined Tax Amount (14=10-11-12+13)
2005년 2005 Total	125,030	3,041,402	593,992	122,587	4,561	1,221	468,065
2006년 2006 Total	189,033	5,255,862	1,006,045	209,028	7,889	1,734	790,862
2007년 2007 Total	108,795	5,365,060	1,193,504	168,383	9,432	1,692	1,017,381
납세지별 by Tax Address [C]	108,795	5,365,060	1,193,504	168,383	9,432	1,692	1,017,381
서울 Seoul	22,029	2,541,139	495,513	8,254	4,191	597	483,665
인천 Incheon	5,004	139,336	35,945	4,021	298	44	31,670
경기 Gyeonggi	25,760	1,331,837	325,717	52,076	2,625	593	271,609
강원 Gangwon	4,025	95,485	23,994	9,635	74	31	14,316
대전 Daejeon	2,277	104,198	23,377	3,526	665	24	19,210
충북 Chungbuk	4,637	96,048	23,785	8,219	31	70	15,605
충남 Chungnam	5,871	183,947	50,562	17,199	454	41	32,950
광주 Gwangju	2,626	50,871	12,361	1,989	182	19	10,209
전북 Jeonbuk	4,355	78,413	19,110	5,859	69	64	13,246
전남 Jeonnam	4,719	80,692	17,482	5,939	116	22	11,449
대구 Daegu	3,928	79,156	18,749	4,587	93	12	14,081
경북 Gyeongbuk	6,823	126,200	28,672	13,629	54	36	15,025
부산 Busan	4,905	150,642	39,215	3,109	293	48	35,861
울산 Ulsan	2,118	48,856	14,110	3,384	66	17	10,677
경남 Gyeongnam	7,942	212,228	52,486	22,645	208	73	29,706
제주 Jeju	1,776	46,012	12,426	4,312	13	1	8,102
성별 by Gender	108,795	5,365,060	1,193,504	168,383	9,432	1,692	1,017,381
남자 Male	70,901	4,143,352	888,256	128,064	6,882	713	754,023
여자 Female	36,736	1,098,883	270,541	36,651	1,881	789	232,798
기타 Other [D]	1,158	122,825	34,707	3,668	669	190	30,560
연령별 by Age	108,795	5,365,060	1,193,504	168,383	9,432	1,692	1,017,381
20세 미만 Under 20 years	310	12,617	2,443	90	4	-	2,349
20세 이상 20 years or more	2,222	40,318	9,176	828	84	26	8,290
30세 이상 30 years or more	13,637	385,176	76,965	7,505	526	133	69,067
40세 이상 40 years or more	28,464	2,223,805	429,621	27,483	2,695	528	399,971
50세 이상 50 years or more	27,845	1,243,607	292,182	44,035	2,613	446	245,980
60세 이상 60 years or more	19,024	773,818	205,183	41,254	1,655	210	162,484
70세 이상 70 years or more	16,135	562,893	143,227	43,520	1,186	159	98,680
기타 Other [D]	1,158	122,826	34,707	3,668	669	190	30,560

생산부서 : 재산세과(박노현 397-1762)

[2007년 5-2-1]

[A] Based on Final returns of capital gains tax for assets transferred in 2007 (excluding those under tax threshold & non-taxable)

[B] Includes returns revised or re-submitted after deadline

[C] Tax address of capital gains tax is the address of seller

[D] Organizations with no legal status or foreigners whose age and gender can not be identified

5-2-2. 양도소득세 확정신고 현황 II (1/2)

Final Returns of Capital Gains Tax II (1/2)

[단위 : 백만원]

In million won

구분 Classification	신고건수 Number of Returns [A] [B] (1)	양도가액 Selling Price (2)	취득가액 Acquisition Cost (3)	필요경비 Necessary Expenses (4)	양도차익 Gains on transfer (5=2-3-4)	장기보유 특별공제 Deduction for Long-term Holding (6)	양도소득 Amount of capital gains (7=5-6)
양도소득 금액규모별 by Size of Amount of Capital Gains	50,600	11,721,606	5,312,621	253,325	6,155,660	681,805	5,473,855
1천만 이하 10 million won or less	16,573	1,063,544	931,110	40,833	91,601	12,328	79,273
2천만 이하 20 million won or less	8,277	690,191	523,559	23,776	142,856	22,012	120,844
4천만 이하 40 million won or less	8,606	973,379	638,017	34,370	300,992	52,066	248,926
6천만 이하 60 million won or less	4,584	695,057	400,639	17,667	276,751	51,442	225,309
8천만 이하 80 million won or less	2,757	515,453	268,289	12,748	234,416	43,144	191,272
1억 이하 100 million won or less	1,898	420,537	203,680	9,480	207,377	37,944	169,433
2억 이하 200 million won or less	4,054	1,346,984	627,051	29,917	690,016	123,237	566,779
3억 이하 300 million won or less	1,449	754,863	312,944	14,865	427,054	72,156	354,898
5억 이하 500 million won or less	1,084	842,402	340,594	18,160	483,648	65,025	418,623
5억 초과 500 million won over	1,318	4,419,196	1,066,738	51,509	3,300,949	202,451	3,098,498
과세표준 규모별 by Size of Tax Base	50,600	11,721,606	5,312,621	253,325	6,155,660	681,805	5,473,855
1천만 이하 10 million won or less	18,878	1,236,396	1,067,065	47,165	122,166	16,929	105,237
1.2천만 이하 12 million won or less	1,708	137,992	106,253	5,035	26,704	4,163	22,541
3천만 이하 30 million won or less	10,200	1,012,182	708,355	33,522	270,305	45,003	225,302
4천만 이하 40 million won or less	3,305	419,464	256,219	14,704	148,541	26,424	122,117
4.6천만 이하 46 million won or less	1,535	219,110	127,315	6,480	85,315	16,023	69,292
6천만 이하 60 million won or less	2,824	462,462	260,356	12,054	190,052	35,066	154,986
7천만 이하 70 million won or less	1,378	248,216	128,453	5,780	113,983	21,578	92,405
8천만 이하 80 million won or less	1,254	264,355	140,714	5,694	117,947	21,047	96,900
8.8천만 이하 88 million won or less	791	168,056	81,275	4,146	82,635	14,598	68,037
1억 이하 100 million won or less	981	233,398	111,937	5,186	116,275	21,954	94,321
2억 이하 200 million won or less	3,955	1,330,785	616,110	29,878	684,797	122,023	562,774
3억 이하 300 million won or less	1,407	741,472	308,078	14,769	418,625	70,390	348,235
5억 이하 500 million won or less	1,069	830,824	334,269	17,412	479,143	64,432	414,711
10억 이하 1 billion won or less	738	929,278	334,786	17,767	576,725	70,425	506,300
10억 초과 1 billion won over	577	3,487,616	731,436	33,733	2,722,447	131,750	2,590,697

생산부서 : 재산세과(박노현 397-1762)

[다음 페이지에 계속]

[A] 2007년도 중 양도분으로서 양도소득세 확정신고를 한 것을 기준으로 작성(과세미달 및 비과세는 제외)

[B] 2007년 귀속 양도소득세 확정신고에 대한 수정신고를 포함하여 작성

5-2-2. 양도소득세 확정신고 현황 II (2/2)

Final Returns of Capital Gains Tax II (2/2)

[단위 : 백만원]

In million won

구분 Classification	양도소득 기본공제 Basic Deduction (8)	과세 표준 Tax Base (9=7-8)	산출세액 Calculated Tax Amount (10)	감면세액 Tax Exemption (11)	세액공제 Tax Credit (12)	가산세 Penalty Tax (13)	결정세액 Determined Tax Amount (14=10-11-12+13)
양도소득 금액규모별 by Size of Amount of Capital Gains	108,795	5,365,060	1,193,504	168,383	9,432	1,692	1,017,381
1천만 이하 10 million won or less	32,099	47,174	9,752	676	71	48	9,053
2천만 이하 20 million won or less	18,547	102,297	19,598	2,381	85	115	17,247
4천만 이하 40 million won or less	19,485	229,441	47,661	9,743	141	177	37,954
6천만 이하 60 million won or less	10,419	214,890	47,461	13,073	111	122	34,399
8천만 이하 80 million won or less	6,214	185,058	44,361	14,381	144	99	29,935
1억 이하 100 million won or less	4,318	165,115	43,054	14,647	144	118	28,381
2억 이하 200 million won or less	9,169	557,610	156,448	61,241	441	280	95,046
3억 이하 300 million won or less	3,299	351,599	100,384	35,421	331	109	64,741
5억 이하 500 million won or less	2,425	416,198	101,864	13,402	603	101	87,960
5억 초과 500 million won over	2,820	3,095,678	622,921	3,418	7,361	523	612,665
과세 표준 규모별 by Size of Tax Base	108,795	5,365,060	1,193,504	168,383	9,432	1,692	1,017,381
1천만 이하 10 million won or less	37,839	67,398	13,365	1,005	79	65	12,346
1.2천만 이하 12 million won or less	3,801	18,740	3,497	386	21	30	3,120
3천만 이하 30 million won or less	22,674	202,628	41,193	7,170	135	179	34,067
4천만 이하 40 million won or less	7,399	114,718	23,904	5,515	67	74	18,396
4.6천만 이하 46 million won or less	3,495	65,797	14,017	3,781	30	41	10,247
6천만 이하 60 million won or less	6,364	148,622	34,188	9,679	95	99	24,513
7천만 이하 70 million won or less	3,067	89,338	20,820	7,244	53	44	13,567
8천만 이하 80 million won or less	2,837	94,063	23,411	7,427	78	42	15,948
8.8천만 이하 88 million won or less	1,796	66,241	17,418	5,424	60	53	11,987
1억 이하 100 million won or less	2,204	92,117	24,324	8,951	85	58	15,346
2억 이하 200 million won or less	8,925	553,849	155,753	60,821	434	274	94,772
3억 이하 300 million won or less	3,194	345,041	98,338	34,449	334	109	63,664
5억 이하 500 million won or less	2,388	412,323	100,712	13,131	600	101	87,082
10억 이하 1 billion won or less	1,597	504,703	123,206	2,027	883	166	120,462
10억 초과 1 billion won over	1,215	2,589,482	499,358	1,373	6,478	357	491,864

생산부서 : 재산세과(박노현 397-1762)

[2007년 5-2-2]

[A] Based on Final returns of capital gains tax for assets transferred in 2007 (excluding those under tax threshold & non-taxable)

[B] Including revised or resubmitted final returns of capital gains tax attributable to 2007

5-2-3. 양도소득세 확정신고 현황 III

Final Returns of Capital Gains Tax III

[단위 : 백만원]

In million won

구분 Classification		자산건수 Number of Assets [A] (1)	양도가액 Selling Price (2)	취득가액 Acquisition Cost (3)	필요경비 Necessary Expenses (4)	양도차익 Gains on transfer (5=2-3-4)	장기보유 특별공제 Deduction for Long-term Holding (6)	양도소득 Amount of capital gains (7=5-6)
2005년	2005 Year	122,677	8,463,098	4,611,840	158,351	3,692,907	526,475	3,166,432
2006년	2006 Year	162,477	13,003,281	6,446,866	275,577	6,280,838	835,943	5,444,895
2007년	2007 Year	90,801	11,721,606	5,312,621	253,325	6,155,660	681,805	5,473,855
자산종류별 by Type of Asset		90,801	11,721,606	5,312,621	253,325	6,155,660	681,805	5,473,855
토지	Land	60,473	4,089,177	1,611,889	97,470	2,379,818	503,571	1,876,247
건물	Building	20,549	4,199,220	2,756,748	132,627	1,309,845	176,244	1,133,601
고가주택	High-priced Residence	570	472,620	208,548	9,383	254,689	19,650	235,039
기타주택	Residence	15,313	1,991,135	1,440,219	71,165	479,751	50,321	429,430
기타건물	Other Building	4,666	1,735,465	1,107,981	52,079	575,405	106,273	469,132
부동산에 관한 권리	Real Estate Related Rights	1,047	206,801	150,641	2,276	53,884	1,990	51,894
주식	Stock	8,497	3,174,558	760,906	19,451	2,394,201	-	2,394,201
주권상장주식	KSE-listed	1,052	1,290,753	245,599	7,305	1,037,849	-	1,037,849
코스닥상장주식	KOSDAQ-listed	170	114,306	26,265	592	87,449	-	87,449
비상장주식	Unlisted	7,275	1,769,499	489,042	11,554	1,268,903	-	1,268,903
기타자산	Other Assets	235	51,850	32,437	1,501	17,912	-	17,912
특정시설물이용권	Membership Right for facilities	201	32,357	20,418	1,262	10,677	-	10,677
기타	Others[B]	34	19,493	12,019	239	7,235	-	7,235
보유기간별 by Holding Period		90,801	11,721,606	5,312,621	253,325	6,155,660	681,805	5,473,855
1년 미만	Under 1 year	12,532	1,695,723	1,054,333	54,423	586,967	-	586,967
1년 이상	1 year or more	7,275	1,880,858	763,583	37,855	1,079,420	-	1,079,420
2년 이상	2 years or more	7,502	1,036,810	671,114	35,377	330,319	-	330,319
3년 이상	3 years or more	6,364	1,074,325	620,910	28,503	424,912	25,077	399,835
4년 이상	4 years or more	5,102	940,805	487,206	28,408	425,191	24,770	400,421
5년 이상	5 years or more	4,072	694,266	332,671	15,547	346,048	29,174	316,874
6년 이상	6 years or more	3,169	429,749	178,927	9,328	241,494	20,577	220,917
7년 이상	7 years or more	2,704	468,230	161,442	7,186	299,602	20,648	278,954
8년 이상	8 years or more	2,682	315,092	120,959	4,338	189,795	14,539	175,256
9년 이상	9 years or more	2,371	274,068	95,143	3,316	175,609	14,017	161,592
10년 이상	10 years or more	2,503	250,198	102,280	3,861	144,057	27,093	116,964
11년 이상	11 years or more	2,144	206,387	87,453	2,584	116,350	28,124	88,226
12년 이상	12 years or more	2,463	197,435	76,436	1,806	119,193	28,065	91,128
13년 이상	13 years or more	1,948	144,932	55,227	1,561	88,144	21,322	66,822
14년 이상	14 years or more	1,352	114,069	44,298	1,623	68,148	17,767	50,381
15년 이상	15 years or more	1,442	100,287	38,921	809	60,557	16,126	44,431
16년 이상	16 years or more	1,531	134,112	43,493	4,546	86,073	20,099	65,974
17년 이상	17 years or more	1,638	127,574	41,875	1,405	84,294	22,319	61,975
18년 이상	18 years or more	1,456	127,672	37,548	884	89,240	23,526	65,714
19년 이상	19 years or more	1,434	130,193	34,516	1,315	94,362	25,778	68,584
20년 이상	20 years or more	19,117	1,378,821	264,286	8,650	1,105,885	302,784	803,101

생산부서 : 재산세과(박노현 397-1762)

[2007년 5-2-3, 5-2-4]

[A] 2007년도 중 양도분으로서 양도소득세 확정신고를 한 것을 기준으로 작성(과세미달 및 비과세는 제외)

[B] 기타는 특정주식, 영업권, 부동산과다보유법인 주식을 말함

[A] Based on Final returns of capital gains tax for assets transferred in 2007 (excluding those under tax threshold & non-taxable)

[B] Others are major shareholder's stock, goodwill and excessive real estate holding company's stock

5-2-4. 양도소득세 확정신고 현황 IV

Final Returns of Capital Gains Tax IV

[단위 : 백만원]

In million won

구분 Classification		자산건수 Number of Assets [A] (1)	양도가액 Selling Price (2)	취득가액 Acquisition Cost (3)	필요경비 Necessary Expenses (4)	양도차익 Gains on transfer (5=2-3-4)	장기보유 특별공제 Deduction for Long-term Holding (6)	양도소득 금액 Amount of capital gains (7=5-6)
부동산 소재지별	by Location of Real Estate [B]	81,022	8,288,397	4,368,637	230,097	3,689,663	679,815	3,009,848
서울	Seoul	6,864	1,932,776	1,112,681	51,138	768,957	115,202	653,755
인천	Incheon	2,937	356,374	218,908	11,752	125,714	20,639	105,075
경기	Gyeonggi	17,863	2,517,092	1,200,988	80,037	1,236,067	220,956	1,015,111
강원	Gangwon	5,532	279,325	129,320	15,202	134,803	27,154	107,649
대전	Daejeon	931	143,224	86,194	4,124	52,906	8,635	44,271
충북	Chungbuk	4,240	261,924	135,477	8,448	117,999	24,417	93,582
충남	Chungnam	6,766	508,886	204,441	8,142	296,303	61,790	234,513
광주	Gwangju	1,127	133,628	95,701	4,130	33,797	5,403	28,394
전북	Jeonbuk	5,327	219,231	122,725	5,129	91,377	20,518	70,859
전남	Jeonnam	6,445	228,512	121,796	3,587	103,129	22,843	80,286
대구	Daegu	1,391	169,798	104,333	4,851	60,614	12,734	47,880
경북	Gyeongbuk	8,078	390,229	205,377	5,420	179,432	40,645	138,787
부산	Busan	1,870	292,963	191,227	8,429	93,307	14,816	78,491
울산	Ulsan	1,283	148,941	83,066	3,106	62,769	10,292	52,477
경남	Gyeongnam	7,924	574,182	281,427	14,814	277,941	61,477	216,464
제주	Jeju	2,438	126,087	70,393	1,433	54,261	12,294	41,967
기타	Etc	6	5,225	4,583	355	287	-	287
양도가액 규모별	by Size of Selling Price [C]	90,801	11,721,606	5,312,621	253,325	6,155,660	681,805	5,473,855
5천만 이하	50 million won or less	51,928	841,699	390,991	16,091	434,617	85,275	349,342
1억 이하	100 million won or less	15,999	1,168,413	636,284	27,195	504,934	96,889	408,045
2억 이하	200 million won or less	12,016	1,698,565	937,713	41,732	719,120	128,432	590,688
3억 이하	300 million won or less	4,249	1,046,409	583,870	25,517	437,022	70,332	366,690
5억 이하	500 million won or less	3,077	1,178,320	630,874	31,607	515,839	78,328	437,511
10억 이하	1 billion won or less	2,218	1,548,791	786,365	35,332	727,094	76,508	650,586
20억 이하	2 billion won or less	841	1,158,087	534,140	31,602	592,345	58,572	533,773
30억 이하	3 billion won or less	207	501,313	202,336	8,692	290,285	21,070	269,215
50억 이하	5 billion won or less	139	527,645	187,029	13,812	326,804	21,640	305,164
50억 초과	5 billion won over	127	2,052,364	423,019	21,745	1,607,600	44,759	1,562,841

생산부서 : 재산세과(박노현 397-1762)

[2007년 5-2-4, 5-2-5]

[A] 2007년도 중 양도분으로서 양도소득세 확정신고를 한 것을 기준으로 작성(과세미달 및 비과세는 제외)

[B] 부동산 소재지별 현황은 토지, 건물 등 부동산에 한하여 통계를 작성

[C] 양도가액규모별 현황은 전체 자산에 대하여 통계를 작성

[A] Based on Final returns of capital gains tax for assets transferred in 2007 (excluding those under tax threshold & non-taxable)

[B] Only includes real estate, such as land and building

[C] Size of selling price by present condition about whole property statistics drawing up

5-2-5. 자산종류별·보유기간별 확정신고 현황 (1/3)

Final Returns of Capital Gains Tax, by Type of Property and by Holding Period (1/3)

[단위 : 백만원]

In million won

구분 Classification		합계 Total					토지 Land				
		자산 건수 Number of Assets [A]	양도 가액 Selling Price	취득 가액 Acquisition Cost	필요 경비 Necessary Expenses	장기보유 특별공제 Deduction for Long-term Holding	자산 건수 Number of Assets [A]	양도 가액 Selling Price	취득 가액 Acquisition Cost	필요 경비 Necessary Expenses	장기보유 특별공제 Deduction for Long-term Holding
		(1)					(2)				
2007년	2007 Year	82,069	8,495,198	4,519,278	232,373	681,805	60,473	4,089,177	1,611,889	97,470	503,571
보유 기간별	by Holding Period	82,069	8,495,198	4,519,278	232,373	681,805	60,473	4,089,177	1,611,889	97,470	503,571
1년 미만	Under 1 year	8,416	843,948	683,265	48,840	-	4,626	271,271	201,439	22,837	-
1년 이상	1 year or more	6,047	754,214	573,441	32,396	-	3,298	254,867	180,028	9,257	-
2년 이상	2 years or more	6,863	919,928	635,052	34,516	-	3,893	337,468	205,656	12,920	-
3년 이상	3 years or more	5,871	905,480	580,986	27,284	25,077	3,800	392,329	223,905	11,392	14,005
4년 이상	4 years or more	4,788	775,855	461,651	26,565	24,770	2,858	294,998	141,774	12,067	12,141
5년 이상	5 years or more	3,692	548,816	302,626	14,642	29,174	2,190	204,001	87,774	5,397	14,823
6년 이상	6 years or more	2,783	330,429	164,432	8,889	20,577	1,761	119,881	45,225	3,689	10,001
7년 이상	7 years or more	2,314	294,191	140,390	5,714	20,648	1,542	102,483	37,350	1,651	8,534
8년 이상	8 years or more	2,528	215,726	102,237	3,898	14,539	1,966	112,357	42,280	1,513	9,503
9년 이상	9 years or more	2,276	189,917	89,202	2,754	14,017	1,775	106,271	38,241	1,035	9,463
10년 이상	10 years or more	2,432	205,912	93,947	3,287	27,093	1,857	102,492	34,609	1,317	17,960
11년 이상	11 years or more	2,085	193,567	83,611	2,515	28,124	1,640	94,035	30,690	1,138	16,932
12년 이상	12 years or more	2,428	184,208	74,494	1,683	28,065	2,088	102,485	30,488	651	20,279
13년 이상	13 years or more	1,907	132,723	54,101	1,504	21,322	1,576	71,314	20,673	399	14,443
14년 이상	14 years or more	1,328	110,261	43,472	1,610	17,767	1,033	49,211	13,873	537	10,113
15년 이상	15 years or more	1,424	98,044	38,165	797	16,126	1,182	61,448	17,909	357	12,241
16년 이상	16 years or more	1,508	118,055	40,664	4,459	20,099	1,255	64,908	16,803	3,565	12,476
17년 이상	17 years or more	1,621	125,995	41,207	1,398	22,319	1,394	73,661	18,380	637	15,154
18년 이상	18 years or more	1,438	123,650	35,649	871	23,526	1,257	76,656	17,770	549	15,550
19년 이상	19 years or more	1,417	128,931	34,199	884	25,778	1,283	94,883	21,837	415	20,250
20년 이상	20 years or more	18,903	1,295,348	246,487	7,867	302,784	18,199	1,102,158	185,185	6,147	269,703

생산부서 : 재산세과(박노현 397-1762)

[다음페이지 계속]

[A] 2007년도 중 양도분으로서 양도소득세 확정신고를 한 것을 기준으로 작성(과세미달 및 비과세는 제외)

[A] Based on Final returns of capital gains tax for assets transferred in 2007 (excluding those under tax threshold & non-taxable)

5-2-5. 자산종류별·보유기간별 확정신고 현황 (2/3)

Final Returns of Capital Gains Tax, by Type of Property and by Holding Period (2/3)

[단위 : 백만원]

In million won

구분 Classification	고가주택 High-priced Residence					기타주택 Residence				
	자산 건수	양도 가액	취득 가액	필요 경비	장기보유 특별공제	자산 건수	양도 가액	취득 가액	필요 경비	장기보유 특별공제
	Number of Assets [A]	Selling Price	Acquisition Cost	Necessary Expenses	Deduction for Long-term Holding	Number of Assets [A]	Selling Price	Acquisition Cost	Necessary Expenses	Deduction for Long-term Holding
	(3)					(4)				
2007년 2007 Year	570	472,620	208,548	9,383	19,650	15,313	1,991,135	1,440,219	71,165	50,321
보유 기간별 by Holding Period	570	472,620	208,548	9,383	19,650	15,313	1,991,135	1,440,219	71,165	50,321
1년 미만 Under 1 year	4	3,818	2,450	7	-	3,049	414,502	351,976	20,250	-
1년 이상 1 year or more	7	3,980	2,119	111	-	2,065	292,863	230,776	13,523	-
2년 이상 2 years or more	9	5,246	2,645	117	-	2,149	299,258	221,362	11,518	-
3년 이상 3 years or more	84	71,936	37,219	1,872	1,161	1,286	173,092	126,900	5,494	3,321
4년 이상 4 years or more	86	68,812	36,840	2,413	1,227	1,352	185,085	127,340	5,416	4,157
5년 이상 5 years or more	79	67,558	33,085	1,838	2,120	1,010	136,137	90,935	3,763	4,953
6년 이상 6 years or more	47	41,016	16,549	917	1,347	700	82,888	51,952	2,174	3,525
7년 이상 7 years or more	28	25,931	9,641	337	962	546	66,417	42,137	2,034	2,759
8년 이상 8 years or more	22	18,960	7,074	162	677	404	44,220	29,276	1,281	1,811
9년 이상 9 years or more	18	13,444	6,366	184	347	364	39,747	25,579	984	1,765
10년 이상 10 years or more	29	23,341	10,872	281	1,153	396	43,547	26,972	1,008	4,037
11년 이상 11 years or more	18	16,314	5,861	141	1,040	310	35,206	20,780	704	3,698
12년 이상 12 years or more	25	21,356	7,654	199	1,566	232	26,375	16,445	487	2,071
13년 이상 13 years or more	13	9,986	3,478	73	721	229	22,625	14,449	483	2,145
14년 이상 14 years or more	11	9,141	2,848	46	590	204	20,296	11,961	379	2,053
15년 이상 15 years or more	12	7,849	3,054	51	574	163	16,206	10,000	194	1,676
16년 이상 16 years or more	12	8,880	4,020	212	687	166	16,608	8,786	443	2,044
17년 이상 17 years or more	11	9,185	3,770	58	674	147	15,260	8,129	267	1,455
18년 이상 18 years or more	8	8,129	2,338	27	1,295	112	13,603	5,586	161	1,982
19년 이상 19 years or more	8	6,797	2,438	32	579	70	6,775	3,133	125	817
20년 이상 20 years or more	39	30,941	8,227	305	2,930	359	40,425	15,745	477	6,052

생산부서 : 재산세과(박노현 397-1762)

[다음페이지 계속]

5-2-5. 자산종류별·보유기간별 확정신고 현황 (3/3)

Final Returns of Capital Gains Tax, by Type of Property and by Holding Period (3/3)

[단위 : 백만원]

In million won

구분 Classification		기타건물 Other Building					부동산 권리 Real Estate Related Rights				
		자산 건수 Number of Assets [A]	양도 가액 Selling Price	취득 가액 Acquisition Cost	필요 경비 Necessary Expenses	장기보유 특별공제 Deduction for Long-term Holding	자산 건수 Number of Assets [A]	양도 가액 Selling Price	취득 가액 Acquisition Cost	필요 경비 Necessary Expenses	장기보유 특별공제 Deduction for Long-term Holding
		(5)					(6)				
2007년	2007 Year	4,666	1,735,465	1,107,981	52,079	106,273	1,047	206,801	150,641	2,276	1,990
보유 기간별	by Holding Period	4,666	1,735,465	1,107,981	52,079	106,273	1,047	206,801	150,641	2,276	1,990
1년 미만	Under 1 year	450	126,171	107,342	5,567	-	287	28,186	20,058	179	-
1년 이상	1 year or more	496	174,313	137,665	9,240	-	181	28,191	22,853	265	-
2년 이상	2 years or more	588	229,288	163,942	9,765	-	224	48,668	41,447	196	-
3년 이상	3 years or more	547	229,409	163,264	8,274	6,568	154	38,714	29,698	252	22
4년 이상	4 years or more	425	199,943	134,698	5,795	7,234	67	27,017	20,999	874	11
5년 이상	5 years or more	386	133,925	86,545	3,526	7,171	27	7,195	4,287	118	107
6년 이상	6 years or more	268	85,534	50,153	2,026	5,691	7	1,110	553	83	13
7년 이상	7 years or more	189	94,895	49,258	1,601	8,171	9	4,465	2,004	91	222
8년 이상	8 years or more	127	36,272	21,392	922	2,488	9	3,917	2,215	20	60
9년 이상	9 years or more	111	27,636	18,432	526	2,314	8	2,819	584	25	128
10년 이상	10 years or more	134	34,298	20,963	608	3,831	16	2,234	531	73	112
11년 이상	11 years or more	113	47,482	25,946	529	6,378	4	530	334	3	76
12년 이상	12 years or more	79	32,946	19,620	339	4,047	4	1,046	287	7	102
13년 이상	13 years or more	84	27,802	15,081	545	3,840	5	996	420	4	173
14년 이상	14 years or more	76	31,237	14,616	646	4,952	4	376	174	2	59
15년 이상	15 years or more	62	11,920	6,778	179	1,591	5	621	424	16	44
16년 이상	16 years or more	72	26,888	10,337	238	4,873	3	771	718	1	19
17년 이상	17 years or more	67	27,641	10,808	434	5,006	2	248	120	2	30
18년 이상	18 years or more	56	24,498	9,599	131	4,603	5	764	356	3	96
19년 이상	19 years or more	52	20,037	6,669	311	4,024	4	439	122	1	108
20년 이상	20 years or more	284	113,330	34,873	877	23,491	22	8,494	2,457	61	608

생산부서 : 재산세과(박노현 397-1762)

[2008년 신규]

5-2-6. 과세미달자의 양도소득세 확정신고 현황

Final Returns of Capital Gains Tax Under Minimum Taxable Floor

[단위 : 백만원]

In million won

구분 Classification		신고건수 Number of Returns [A] [B] (1)	양도가액 Selling Price (2)	취득가액 Acquisition Cost (3)	필요경비 Necessary Expenses (4)	양도차익 Gains on transfer (5=2-3-4)
2007년	2007 Total	72,331	6,653,758	7,065,123	256,246	-667,611
납세지별	by Tax Address [C]	72,331	6,653,758	7,065,123	256,246	-667,611
서울	Seoul	15,508	1,722,239	1,790,212	164,406	-232,379
인천	Incheon	3,537	289,975	308,563	5,909	-24,497
경기	Gyeonggi	15,600	1,296,537	1,425,203	31,056	-159,722
강원	Gangwon	2,031	155,432	164,412	1,554	-10,534
대전	Daejeon	2,093	182,355	193,136	3,044	-13,825
충북	Chungbuk	2,307	198,365	204,282	4,319	-10,236
충남	Chungnam	2,705	200,552	209,775	4,872	-14,095
광주	Gwangju	3,447	324,367	341,498	4,255	-21,386
전북	Jeonbuk	2,889	260,564	271,907	5,694	-17,037
전남	Jeonnam	2,679	203,616	218,836	5,374	-20,594
대구	Daegu	3,478	366,590	384,794	4,547	-22,751
경북	Gyeongbuk	3,507	258,281	271,872	3,143	-16,734
부산	Busan	5,340	576,306	623,402	8,516	-55,612
울산	Ulsan	1,521	113,902	120,990	1,232	-8,320
경남	Gyeongnam	4,598	436,399	462,019	7,181	-32,801
제주	Jeju	1,091	68,278	74,222	1,144	-7,088
성별	by Gender	72,331	6,653,758	7,065,123	256,246	-667,611
남자	Male	46,532	4,180,132	4,424,483	204,514	-448,865
여자	Female	25,498	2,437,148	2,599,951	51,095	-213,898
기타	Other [D]	301	36,478	40,689	637	-4,848
연령별	by Age	72,331	6,653,758	7,065,123	256,246	-667,611
20세 미만	Under 20 years	144	13,740	15,365	32	-1,657
20세 이상	20 years or more	1,801	133,159	142,941	1,643	-11,425
30세 이상	30 years or more	13,877	1,056,485	1,097,815	17,135	-58,465
40세 이상	40 years or more	24,906	2,492,198	2,525,904	177,332	-211,038
50세 이상	50 years or more	17,954	1,751,967	1,929,682	37,392	-215,107
60세 이상	60 years or more	8,282	755,058	836,765	15,072	-96,779
70세 이상	70 years or more	5,066	414,673	475,962	7,003	-68,292
기타	Other [D]	301	36,478	40,689	637	-4,848

생산부서 : 재산세과(박노현 397-1762)

[2008년 신규]

[A] 2007년도 중 양도분으로서 양도소득세 확정신고를 한 것을 기준으로 작성(과세미달에 한함)

[B] 2007년 귀속 양도소득세 확정신고에 대한 수정신고를 포함하여 작성

[C] 양도소득세의 납세지는 양도자의 주소지임

[D] 법인격 없는 단체 및 외국인 등 성별·연령을 확인할 수 없는 경우

[A] Based on Final returns of capital gains tax for assets transferred in 2007 (including only those under tax threshold)

[B] Including revised or resubmitted final returns of capital gains tax attributable to 2007

[C] Tax address of capital gains tax is the address of seller

[D] Organizations with no legal status or foreigners whose age and gender can not be identified

5-3-1. 양도소득세 결정·경정 현황 I (1/2)

Assessment and Reassessment of Capital Gains Tax I (1/2)

[단위 : 백만원]

In million won

구분 Classification		결정건수 Number of Assessments [A] (1)	양도가액 Selling Price (2)	취득가액 Acquisition Cost (3)	필요경비 Necessary Expenses (4)	양도차익 Gains on transfer (5=2-3-4)	장기보유 특별공제 Deduction for Long-term Holding (6)	양도소득 Amount of capital gains (7=5-6)
2005년	2005 Total	320,220	31,739,268	16,920,998	562,622	14,255,648	2,588,297	11,667,351
2006년	2006 Total	154,934	26,575,570	13,515,362	476,268	12,583,940	2,210,367	10,373,573
2007년	2007 Total	208,646	44,416,121	18,997,431	789,461	24,629,229	4,378,420	20,250,809
납세지별	by Tax Address [B]	208,646	44,416,121	18,997,431	789,461	24,629,229	4,378,420	20,250,809
서울	Seoul	35,172	15,755,773	6,924,747	309,722	8,521,304	1,150,251	7,371,053
인천	Incheon	10,903	2,855,572	1,016,812	40,942	1,797,818	409,648	1,388,170
경기	Gyeonggi	46,959	15,087,082	5,561,534	240,339	9,285,209	1,828,604	7,456,605
강원	Gangwon	9,216	680,746	327,428	10,404	342,914	75,451	267,463
대전	Daejeon	3,193	628,961	294,505	12,076	322,380	56,463	265,917
충북	Chungbuk	6,319	557,741	288,011	9,983	259,747	52,008	207,739
충남	Chungnam	6,733	1,051,020	388,341	14,547	648,132	142,774	505,358
광주	Gwangju	4,158	505,921	298,799	16,895	190,227	38,231	151,996
전북	Jeonbuk	12,659	730,101	386,196	12,354	331,551	73,617	257,934
전남	Jeonnam	14,353	575,139	325,133	10,951	239,055	52,980	186,075
대구	Daegu	6,837	1,223,727	656,582	23,290	543,855	86,178	457,677
경북	Gyeongbuk	18,793	1,008,844	493,831	16,620	498,393	113,964	384,429
부산	Busan	7,522	1,457,572	859,743	33,319	564,510	92,607	471,903
울산	Ulsan	3,755	572,486	338,049	9,725	224,712	35,125	189,587
경남	Gyeongnam	18,810	1,457,123	696,478	24,225	736,420	143,389	593,031
제주	Jeju	3,264	268,313	141,242	4,069	123,002	27,130	95,872
성별	by Gender	208,646	44,416,121	18,997,431	789,461	24,629,229	4,378,420	20,250,809
남자	Male	142,806	31,936,405	12,819,003	524,435	18,592,967	3,402,240	15,190,727
여자	Female	56,619	11,206,815	5,881,702	254,080	5,071,033	727,190	4,343,843
기타	Other [C]	9,221	1,272,901	296,726	10,946	965,229	248,990	716,239
연령별	by Age	208,646	44,416,121	18,997,431	789,461	24,629,229	4,378,420	20,250,809
20세 미만	Under 20 years	426	62,547	28,315	692	33,540	2,990	30,550
20세 이상	20 years or more	2,953	420,127	206,691	8,419	205,017	18,164	186,853
30세 이상	30 years or more	19,402	3,744,244	2,111,681	90,709	1,541,854	129,238	1,412,616
40세 이상	40 years or more	46,362	11,412,748	5,875,718	252,804	5,284,226	602,009	4,682,217
50세 이상	50 years or more	50,973	12,192,319	5,451,219	244,420	6,496,680	1,026,164	5,470,516
60세 이상	60 years or more	43,225	9,276,521	3,359,738	124,488	5,792,295	1,266,372	4,525,923
70세 이상	70 years or more	36,084	6,034,714	1,667,343	56,983	4,310,388	1,084,493	3,225,895
기타	Other [C]	9,221	1,272,901	296,726	10,946	965,229	248,990	716,239

생산부서 : 재산세과(박노현 397-1762)

[다음 페이지에 계속]

[A] 2007년도중 양도소득세 결정분 또는 경정분을 기준으로 작성(과세미달 및 비과세는 제외)

[B] 양도소득세의 납세지는 양도자의 주소지임

[C] 법인격 없는 단체 및 외국인 등 성별·연령을 확인할 수 없는 경우

5-3-1. 양도소득세 결정·경정 현황 I (2/2)

Assessment and Reassessment of Capital Gains Tax I (2/2)

[단위 : 백만원]

In million won

구분 Classification	양도소득 기본공제 Basic Deduction (8)	과세표준 Tax Base (9=7-8)	산출세액 Calculated Tax Amount (10)	감면세액 Tax Exemption (11)	세액공제 Tax Credit (12)	가산세 Penalty Tax (13)	결정세액 Determined Tax Amount (14=10-11-12+13)
2005년 2005 Total	775,953	10,891,398	2,718,924	444,211	128,348	114,615	2,260,980
2006년 2006 Total	404,057	9,969,516	2,607,733	483,590	126,621	154,785	2,152,307
2007년 2007 Total	457,166	19,793,643	5,093,351	959,590	303,172	181,645	4,012,234
납세지별 by Tax Address [B]	457,166	19,793,643	5,093,351	959,590	303,172	181,645	4,012,234
서울 Seoul	77,615	7,293,438	1,672,859	123,881	114,995	63,255	1,497,238
인천 Incheon	24,073	1,364,097	417,152	128,690	23,261	11,240	276,441
경기 Gyeonggi	101,763	7,354,842	2,055,886	506,369	123,688	57,382	1,483,211
강원 Gangwon	19,427	248,036	60,254	16,857	2,708	2,861	43,550
대전 Daejeon	7,035	258,882	71,953	13,090	3,040	5,599	61,422
충북 Chungbuk	13,706	194,033	50,105	12,065	1,865	3,076	39,251
충남 Chungnam	14,660	490,698	145,926	37,210	7,152	6,394	107,958
광주 Gwangju	9,326	142,670	37,200	8,243	1,503	2,153	29,607
전북 Jeonbuk	27,978	229,956	50,981	12,103	1,869	2,000	39,009
전남 Jeonnam	31,662	154,413	30,675	8,600	1,013	1,674	22,736
대구 Daegu	15,094	442,583	90,825	10,782	4,871	4,101	79,273
경북 Gyeongbuk	41,781	342,648	80,241	21,741	3,207	3,704	58,997
부산 Busan	16,572	455,331	119,931	12,365	5,837	7,386	109,115
울산 Ulsan	8,199	181,388	52,072	4,044	2,589	3,682	49,121
경남 Gyeongnam	41,136	551,895	136,472	36,315	4,897	5,936	101,196
제주 Jeju	7,139	88,733	20,819	7,235	677	1,202	14,109
성별 by Gender	457,166	19,793,643	5,093,351	959,590	303,172	181,645	4,012,234
남자 Male	308,466	14,882,261	3,798,909	747,315	227,864	125,557	2,949,287
여자 Female	126,460	4,217,383	1,073,650	191,913	57,160	51,885	876,462
기타 Other [C]	22,240	693,999	220,792	20,362	18,148	4,203	186,485
연령별 by Age	457,166	19,793,643	5,093,351	959,590	303,172	181,645	4,012,234
20세 미만 Under 20 years	947	29,603	6,401	797	364	257	5,497
20세 이상 20 years or more	6,709	180,144	46,839	5,783	2,616	2,764	41,204
30세 이상 30 years or more	43,911	1,368,705	312,157	46,479	15,233	25,519	275,964
40세 이상 40 years or more	101,831	4,580,386	1,070,720	180,108	54,421	64,807	900,998
50세 이상 50 years or more	109,724	5,360,792	1,351,603	250,616	78,747	42,839	1,065,079
60세 이상 60 years or more	92,709	4,433,214	1,201,144	258,483	74,964	29,417	897,114
70세 이상 70 years or more	79,095	3,146,800	883,695	196,962	58,679	11,839	639,893
기타 Other [C]	22,240	693,999	220,792	20,362	18,148	4,203	186,485

생산부서 : 재산세과(박노현 397-1762)

[2007년 5-3-1]

[A] Based on Capital gains tax assessed or reassessed in 2007(excluding those under tax threshold & non-taxable)

[B] Tax address of capital gains tax is the address of seller

[C] Organizations with no legal status or foreigners whose age and gender can not be identified

5-3-2. 양도소득세 결정·경정 현황 II (1/2)

Assessment and Reassessment of Capital Gains Tax II (1/2)

[단위 : 백만원]

In million won

구분 Classification		결정건수 Number of Assessments [A] (1)	양도가액 Selling Price (2)	취득가액 Acquisition Cost (3)	필요경비 Necessary Expenses (4)	양도차익 Gains on transfer (5=2-3-4)	장기보유 특별공제 Deduction for Long-term Holding (6)	양도소득 Amount of capital gains (7=5-6)
양도소득 금액규모별	by Size of Amount of Capital Gains	208,646	44,416,121	18,997,431	789,461	24,629,229	4,378,420	20,250,809
1천만 이하	10 million won or less	90,058	3,274,025	2,436,129	97,728	740,168	141,798	598,370
2천만 이하	20 million won or less	32,895	2,452,968	1,649,066	61,460	742,442	123,789	618,653
4천만 이하	40 million won or less	25,883	3,379,630	2,160,791	86,188	1,132,651	167,205	965,446
6천만 이하	60 million won or less	12,598	2,253,407	1,430,094	60,623	762,690	134,549	628,141
8천만 이하	80 million won or less	8,005	1,787,064	1,053,672	45,303	688,089	123,177	564,912
1억 이하	100 million won or less	5,916	1,555,434	863,624	34,862	656,948	120,196	536,752
2억 이하	200 million won or less	14,989	5,999,050	2,701,578	116,708	3,180,764	521,343	2,659,421
3억 이하	300 million won or less	6,444	3,773,717	1,436,062	64,659	2,272,996	399,716	1,873,280
5억 이하	500 million won or less	5,638	4,518,914	1,574,889	67,083	2,876,942	569,257	2,307,685
5억 초과	500 million won over	6,220	15,421,912	3,691,526	154,847	11,575,539	2,077,390	9,498,149
과세표준 규모별	by Size of Tax Base	208,646	44,416,121	18,997,431	789,461	24,629,229	4,378,420	20,250,809
1천만 이하	10 million won or less	100,513	3,973,546	2,874,139	114,718	984,689	174,520	810,169
1.2천만 이하	12 million won or less	7,341	484,856	347,141	12,666	125,049	26,173	98,876
3천만 이하	30 million won or less	33,481	3,528,385	2,285,006	87,095	1,156,284	174,202	982,082
4천만 이하	40 million won or less	9,272	1,421,534	959,772	40,402	421,360	73,235	348,125
4.6천만 이하	46 million won or less	4,211	696,206	443,942	17,753	234,511	42,041	192,470
6천만 이하	60 million won or less	7,678	1,443,051	887,034	38,189	517,828	91,512	426,316
7천만 이하	70 million won or less	4,152	909,244	542,677	22,785	343,782	61,105	282,677
8천만 이하	80 million won or less	3,537	873,418	512,061	21,881	339,476	61,643	277,833
8.8천만 이하	88 million won or less	2,482	625,752	347,644	13,680	264,428	48,534	215,894
1억 이하	100 million won or less	3,201	876,635	473,630	20,372	382,633	70,811	311,822
2억 이하	200 million won or less	14,702	5,865,925	2,667,582	115,070	3,083,273	520,322	2,562,951
3억 이하	300 million won or less	6,318	3,659,385	1,420,182	63,841	2,175,362	395,372	1,779,990
5억 이하	500 million won or less	5,568	4,643,633	1,555,970	66,551	3,021,112	565,466	2,455,646
10억 이하	1 billion won or less	3,808	5,142,973	1,537,221	70,014	3,535,738	702,055	2,833,683
10억 초과	1 billion won over	2,382	10,271,578	2,143,430	84,444	8,043,704	1,371,429	6,672,275

생산부서 : 재산세과(박노현 397-1762)

[다음 페이지에 계속]

[A] 2007년도중 양도소득세 결정분 또는 경정분을 기준으로 작성(과세미달 및 비과세는 제외)

[A] Based on Capital gains tax assessed or reassessed in 2007(excluding those under tax threshold & non-taxable)

5-3-2. 양도소득세 결정·경정 현황 II (2/2)

Assessment and Reassessment of Capital Gains Tax II (2/2)

[단위 : 백만원]

In million won

구분 Classification	양도소득 기본공제 Basic Deduction (8)	과세 표준 Tax Base (9=8-7)	산출세액 Calculated Tax Amount (10)	감면세액 Tax Exemption (11)	세액공제 Tax Credit (12)	가산세 Penalty Tax (13)	결정세액 Determined Tax Amount (14=10-11-12+13)
양도소득 금액규모별 by Size of Amount of Capital Gains	457,166	19,793,643	5,093,351	959,590	303,172	181,645	4,012,234
1천만 이하 10 million won or less	192,087	406,283	45,520	13,058	1,634	1,829	32,657
2천만 이하 20 million won or less	74,061	544,592	65,007	17,841	2,246	4,312	49,232
4천만 이하 40 million won or less	58,068	907,378	138,874	31,510	5,390	11,597	113,571
6천만 이하 60 million won or less	28,087	600,054	134,165	28,932	5,795	11,115	110,553
8천만 이하 80 million won or less	17,929	546,983	130,855	30,362	5,725	8,565	103,333
1억 이하 100 million won or less	13,240	523,512	134,695	34,794	5,875	7,543	101,569
2억 이하 200 million won or less	33,512	2,625,909	612,341	190,216	26,661	28,674	424,138
3억 이하 300 million won or less	14,393	1,858,887	493,430	176,563	20,860	18,021	314,028
5억 이하 500 million won or less	12,519	2,295,166	682,997	205,943	34,505	20,726	463,275
5억 초과 500 million won over	13,270	9,484,879	2,655,467	230,371	194,481	69,263	2,299,878
과세표준 규모별 by Size of Tax Base	457,166	19,793,643	5,093,351	959,590	303,172	181,645	4,012,234
1천만 이하 10 million won or less	218,029	592,140	57,993	16,871	2,064	2,445	41,503
1.2천만 이하 12 million won or less	16,082	82,794	12,484	3,490	438	694	9,250
3천만 이하 30 million won or less	73,777	908,305	124,875	30,613	4,612	9,833	99,483
4천만 이하 40 million won or less	20,732	327,393	68,647	14,356	2,829	5,961	57,423
4.6천만 이하 46 million won or less	9,311	183,159	39,422	8,784	1,613	3,359	32,384
6천만 이하 60 million won or less	17,019	409,297	94,986	20,502	4,173	7,280	77,591
7천만 이하 70 million won or less	9,258	273,419	65,087	15,516	2,757	4,536	51,350
8천만 이하 80 million won or less	7,885	269,948	64,909	15,078	2,934	3,887	50,784
8.8천만 이하 88 million won or less	5,585	210,309	53,600	13,515	2,336	3,255	41,004
1억 이하 100 million won or less	7,072	304,750	80,581	21,480	3,593	4,245	59,753
2억 이하 200 million won or less	32,799	2,530,152	612,586	191,961	26,621	28,412	422,416
3억 이하 300 million won or less	14,078	1,765,912	489,015	174,688	20,604	18,047	311,770
5억 이하 500 million won or less	12,344	2,443,302	678,609	203,577	34,405	20,617	461,244
10억 이하 1 billion won or less	8,233	2,825,450	844,684	139,929	53,716	26,674	677,713
10억 초과 1 billion won over	4,962	6,667,313	1,805,873	89,230	140,477	42,400	1,618,566

생산부서 : 재산세과(박노현 397-1762)

[2007년 5-3-2]

5-3-3. 양도소득세 결정·경정 현황 III

Assessment and Reassessment of Capital Gains Tax III

[단위 : 백만원]

In million won

구분 Classification		자산건수 Number of Assets [A]	양도가액 Selling Price	취득가액 Acquisition Cost	필요경비 Necessary Expenses	양도차익 Gains on transfer	장기보유 특별공제 Deduction for Long-term Holding	양도소득 금액 Amount of capital gains
		(1)	(2)	(3)	(4)	(5=2-3-4)	(6)	(7=5-6)
2005년	2005 Year	721,564	31,739,268	16,920,998	562,622	14,255,648	2,588,297	11,667,351
2006년	2006 Year	359,736	26,575,570	13,515,362	476,268	12,583,940	2,210,367	10,373,573
2007년	2007 Year	396,854	44,416,121	18,997,431	789,461	24,629,229	4,378,420	20,250,809
자산종류별 by Type of Asset		396,854	44,416,121	18,997,431	789,461	24,629,229	4,378,420	20,250,809
토지	Land	324,614	20,833,222	6,475,113	255,938	14,102,171	3,324,312	10,777,859
건물	Building	62,024	18,564,612	10,638,705	489,583	7,436,324	1,037,990	6,398,334
고가주택	High-priced Residence	4,836	4,031,803	1,507,751	67,142	2,456,910	242,537	2,214,373
기타주택	Residence	38,905	7,791,720	4,889,560	236,601	2,665,559	347,149	2,318,410
기타건물	Other Building	18,283	6,741,089	4,241,394	185,840	2,313,855	448,304	1,865,551
부동산에 관한 권리	Real Estate Related Rights	5,318	1,092,677	748,521	11,934	332,222	16,118	316,104
주식	Stock	4,203	3,708,554	1,038,803	25,746	2,644,005	-	2,644,005
주권상장주식	KSE-listed	663	898,991	423,086	4,163	471,742	-	471,742
코스닥상장주식	KOSDAQ-listed	238	182,160	44,677	1,918	135,565	-	135,565
비상장주식	Unlisted	3,302	2,627,403	571,040	19,665	2,036,698	-	2,036,698
기타자산	Other Assets	695	217,056	96,289	6,260	114,507	-	114,507
특정시설물이용권	Membership Right for facilities	624	90,499	51,467	4,646	34,386	-	34,386
기타	Others[B]	71	126,557	44,822	1,614	80,121	-	80,121
보유기간별 by Holding Period		396,854	44,416,121	18,997,431	789,461	24,629,229	4,378,420	20,250,809
1년 미만	Under 1 year	16,252	3,695,086	2,593,441	115,606	986,039	-	986,039
1년 이상	1 year or more	22,905	3,574,155	2,386,583	105,437	1,082,135	-	1,082,135
2년 이상	2 years or more	27,349	4,168,089	2,663,375	116,425	1,388,289	-	1,388,289
3년 이상	3 years or more	23,236	4,857,517	2,527,230	110,787	2,219,500	141,809	2,077,691
4년 이상	4 years or more	17,306	3,285,247	1,624,426	75,954	1,584,867	122,004	1,462,863
5년 이상	5 years or more	13,923	2,192,857	1,025,678	48,678	1,118,501	128,070	990,431
6년 이상	6 years or more	12,175	1,600,810	711,425	27,169	862,216	96,827	765,389
7년 이상	7 years or more	11,542	1,473,586	617,028	24,104	832,454	101,091	731,363
8년 이상	8 years or more	12,196	1,219,936	501,692	18,455	699,789	86,962	612,827
9년 이상	9 years or more	11,885	1,189,241	474,268	18,022	696,951	98,233	598,718
10년 이상	10 years or more	11,781	1,210,550	437,137	18,285	755,128	180,325	574,803
11년 이상	11 years or more	14,549	991,763	334,210	10,213	647,340	160,164	487,176
12년 이상	12 years or more	12,090	849,018	292,349	10,178	546,491	130,465	416,026
13년 이상	13 years or more	7,325	653,002	202,067	7,332	443,603	93,543	350,060
14년 이상	14 years or more	7,139	622,575	204,983	5,801	411,791	105,163	306,628
15년 이상	15 years or more	7,999	719,562	233,066	7,097	479,399	124,321	355,078
16년 이상	16 years or more	8,970	766,444	227,619	7,285	531,540	143,320	388,220
17년 이상	17 years or more	10,119	999,993	238,122	10,844	751,027	201,405	549,622
18년 이상	18 years or more	10,783	1,144,572	237,710	7,404	899,458	247,903	651,555
19년 이상	19 years or more	7,767	994,831	200,922	7,273	786,636	189,811	596,825
20년 이상	20 years or more	129,563	8,207,287	1,264,100	37,112	6,906,075	2,027,004	4,879,071

생산부서 : 재산세과(박노현 397-1762)

[2007년 5-3-3]

[A] 2007년도 중 양도소득세 결정분 또는 경정분을 기준으로 작성(과세미달 및 비과세는 제외)

[B] 기타는 특정주식, 영업권, 부동산과다보유법인 주식을 말함

[A] Based on Capital gains tax assessed or reassessed in 2007(excluding those under tax threshold & non-taxable)

[B] Others are major shareholder's stock, goodwill and excessive real estate holding company's stock

5-3-4. 양도소득세 결정·경정 현황 IV

Assessment and Reassessment of Capital Gains Tax IV

[단위 : 백만원]

In million won

구분 Classification	자산건수 Number of Assets [A] (1)	양도가액 Selling Price (2)	취득가액 Acquisition Cost (3)	필요경비 Necessary Expenses (4)	양도차익 Gains on transfer (5=2-3-4)	장기보유 특별공제 Deduction for Long-term Holding (6)	양도소득 금액 Amount of capital gains (7=5-6)
평가기준별 by Type of Asset Evaluation [B]	396,854	44,416,121	18,997,431	789,461	24,629,229	4,378,420	20,250,809
실거래가 Trade Price	126,094	30,762,864	14,072,413	633,161	16,057,290	2,217,427	13,839,863
기준시가 Tax Standard Value	270,760	13,653,257	4,925,018	156,300	8,571,939	2,160,993	6,410,946
부동산 소재지별 by Location of Real Estate [C]	386,638	39,397,834	17,113,818	745,521	21,538,495	4,362,302	17,176,193
서울 Seoul	25,630	10,652,911	5,319,685	245,811	5,087,415	798,590	4,288,825
인천 Incheon	17,865	2,938,933	1,010,547	42,110	1,886,276	452,463	1,433,813
경기 Gyeonggi	95,987	14,942,313	5,248,143	252,722	9,441,448	2,015,227	7,426,221
강원 Gangwon	24,571	734,161	352,324	12,438	369,399	80,721	288,678
대전 Daejeon	3,222	573,553	284,598	12,291	276,664	53,870	222,794
충북 Chungbuk	15,166	571,119	297,955	10,811	262,353	55,183	207,170
충남 Chungnam	20,551	1,499,298	544,561	20,347	934,390	207,411	726,979
광주 Gwangju	5,237	450,118	265,335	15,926	168,857	37,825	131,032
전북 Jeonbuk	30,211	692,969	362,627	11,906	318,436	77,791	240,645
전남 Jeonnam	36,741	599,488	335,629	11,074	252,785	58,829	193,956
대구 Daegu	7,316	1,034,310	546,849	20,730	466,731	77,536	389,195
경북 Gyeongbuk	44,291	1,225,651	604,538	20,383	600,730	139,075	461,655
부산 Busan	6,608	1,054,230	673,670	25,710	354,850	72,819	282,031
울산 Ulsan	5,975	583,685	336,627	11,158	235,900	41,994	193,906
경남 Gyeongnam	40,547	1,541,463	762,360	27,392	751,711	163,256	588,455
제주 Jeju	6,720	303,632	168,370	4,712	130,550	29,712	100,838
양도가액 규모별 by Size of Selling Price	396,854	44,416,121	18,997,431	789,461	24,629,229	4,378,420	20,250,809
5천만 이하 50 million won or less	271,363	3,336,268	1,420,286	45,716	1,870,266	444,698	1,425,568
1억 이하 100 million won or less	39,389	2,850,988	1,399,978	51,691	1,399,319	294,546	1,104,773
2억 이하 200 million won or less	35,569	5,131,024	2,566,161	101,501	2,463,362	503,435	1,959,927
3억 이하 300 million won or less	16,489	4,054,208	1,947,854	78,948	2,027,406	407,337	1,620,069
5억 이하 500 million won or less	14,352	5,509,593	2,456,512	102,068	2,951,013	593,469	2,357,544
10억 이하 1 billion won or less	13,487	9,475,098	3,957,815	173,314	5,343,969	827,172	4,516,797
20억 이하 2 billion won or less	4,452	6,041,676	2,492,980	118,082	3,430,614	622,280	2,808,334
30억 이하 3 billion won or less	899	2,172,501	858,079	40,498	1,273,924	242,982	1,030,942
50억 이하 5 billion won or less	515	1,935,822	798,491	40,199	1,097,132	186,196	910,936
50억 초과 5 billion won over	339	3,908,943	1,099,275	37,444	2,772,224	256,305	2,515,919

생산부서 : 재산세과(박노현 397-1762)

[2007년 5-3-3, 5-3-4, 5-3-5]

[A] 2007년도 중 양도소득세 결정분 또는 경정분을 기준으로 작성(과세미달 및 비과세는 제외)

[B] 동일인에 대하여 실거래가 과세대상 자산과 기준시가 과세대상 자산을 동시에 결정하는 경우에는 실거래가 과세대상으로 분류

[C] 부동산 소재지별 현황은 토지, 건물 등 부동산에 한하여 통계를 작성

[A] Based on Capital gains tax assessed or reassessed in 2007(excluding those under tax threshold & non-taxable)

[B] Classified as trade price when trade price and tax standard value were used for different assets

[C] Only includes real estate, such as land and building

5-3-5. 자산종류별·보유기간별 양도소득세 결정·경정 현황 (1/3)

Assessment and Reassessment of Capital Gains Tax, by Type of Property and by Holding Period (1/3)

[단위 : 백만원]

In million won

구분 Classification	합계 Total					토지 Land				
	자산 건수 Number of Assets [A]	양도 가액 Selling Price	취득 가액 Acquisition Cost	필요 경비 Necessary Expenses	장기보유 특별공제 Deduction for Long-term Holding	자산 건수 Number of Assets [A]	양도 가액 Selling Price	취득 가액 Acquisition Cost	필요 경비 Necessary Expenses	장기보유 특별공제 Deduction for Long-term Holding
	(1)					(2)				
2007년 2007 Year	391,956	40,490,511	17,862,339	757,455	4,378,420	324,614	20,833,222	6,475,113	255,938	3,324,312
보유기간별 by Holding Period	391,956	40,490,511	17,862,339	757,455	4,378,420	324,614	20,833,222	6,475,113	255,938	3,324,312
1년 미만 Under 1 year	15,190	2,820,286	2,118,599	108,070	-	7,395	1,074,584	723,186	35,208	-
1년 이상 1 year or more	22,281	3,057,046	2,249,043	100,871	-	13,631	1,121,794	761,894	35,574	-
2년 이상 2 years or more	26,724	3,860,265	2,582,432	114,301	-	15,793	1,245,877	721,258	34,641	-
3년 이상 3 years or more	22,767	4,161,249	2,418,689	105,154	141,809	15,132	1,405,136	703,699	26,687	64,412
4년 이상 4 years or more	16,838	2,972,501	1,567,811	74,042	122,004	10,794	988,887	432,250	16,734	54,139
5년 이상 5 years or more	13,619	2,040,797	985,797	47,397	128,070	9,114	662,052	262,309	15,124	56,205
6년 이상 6 years or more	11,908	1,434,516	661,553	26,085	96,827	9,069	549,279	195,290	5,753	48,453
7년 이상 7 years or more	11,333	1,316,535	573,494	23,375	101,091	8,954	556,147	205,703	8,143	52,767
8년 이상 8 years or more	12,071	1,115,529	478,225	17,657	86,962	10,232	582,552	202,650	7,000	54,293
9년 이상 9 years or more	11,783	1,133,523	466,087	17,721	98,233	9,989	608,489	192,765	7,563	61,463
10년 이상 10 years or more	11,687	1,140,816	426,300	15,506	180,325	10,099	596,864	173,441	5,733	122,314
11년 이상 11 years or more	14,478	949,706	324,974	9,941	160,164	13,187	511,485	133,149	3,751	109,794
12년 이상 12 years or more	12,029	821,165	286,756	10,056	130,465	10,872	396,041	114,788	3,292	81,150
13년 이상 13 years or more	7,270	573,157	197,998	6,903	93,543	6,310	284,420	81,327	2,488	58,466
14년 이상 14 years or more	7,086	593,830	201,288	5,634	105,163	6,154	325,550	86,262	2,447	69,871
15년 이상 15 years or more	7,941	675,528	223,705	6,874	124,321	7,062	392,410	103,621	3,060	83,224
16년 이상 16 years or more	8,909	736,450	218,584	7,138	143,320	8,120	479,257	115,952	3,332	104,975
17년 이상 17 years or more	10,076	948,239	215,578	10,575	201,405	9,290	672,445	127,874	6,814	158,367
18년 이상 18 years or more	10,758	1,114,738	229,217	7,254	247,903	9,849	807,315	127,603	3,976	198,013
19년 이상 19 years or more	7,735	868,230	188,673	6,460	189,811	7,104	586,510	105,768	3,401	140,814
20년 이상 20 years or more	129,473	8,156,405	1,247,536	36,441	2,027,004	126,464	6,986,128	904,324	25,217	1,805,592

생산부서 : 재산세과(박노현 397-1762)

[다음페이지 계속]

[A] 2007년도 중 양도소득세 결정분을 기준으로 작성(과세미달 및 비과세는 제외)

[A] Based on Capital gains tax assessed or reassessed in 2007(excluding those under tax threshold & non-taxable)

5-3-5. 자산종류별·보유기간별 양도소득세 결정·경정 현황 (2/3)

Assessment and Reassessment of Capital Gains Tax, by Type of Property and by Holding Period (2/3)

[단위 : 백만원]

In million won

구분 Classification		고가주택 High-priced Residence					기타주택 Residence				
		자산 건수 Number of Assets [A]	양도 가액 Selling Price	취득 가액 Acquisition Cost	필요 경비 Necessary Expenses	장기보유 특별공제 Deduction for Long-term Holding	자산 건수 Number of Assets [A]	양도 가액 Selling Price	취득 가액 Acquisition Cost	필요 경비 Necessary Expenses	장기보유 특별공제 Deduction for Long-term Holding
		(3)					(4)				
2007년	2007 Year	4,836	4,031,803	1,507,751	67,142	242,537	38,905	7,791,720	4,889,560	236,601	347,149
보유기간별	by Holding Period	4,836	4,031,803	1,507,751	67,142	242,537	38,905	7,791,720	4,889,560	236,601	347,149
1년 미만	Under 1 year	9	5,407	2,112	51	-	4,498	853,419	681,302	39,415	-
1년 이상	1 year or more	63	42,906	23,470	873	-	5,643	1,002,181	753,002	39,773	-
2년 이상	2 years or more	121	93,029	38,431	2,610	-	7,213	1,268,025	891,785	42,370	-
3년 이상	3 years or more	949	737,174	366,774	18,017	12,566	3,874	961,305	616,140	30,401	30,737
4년 이상	4 years or more	665	521,479	242,060	11,804	9,873	3,450	820,588	485,964	24,236	31,096
5년 이상	5 years or more	471	386,794	156,914	7,248	12,619	2,612	575,447	321,626	14,703	33,567
6년 이상	6 years or more	320	258,393	96,747	4,130	9,577	1,636	331,494	193,018	9,466	18,026
7년 이상	7 years or more	290	227,882	82,003	3,826	7,911	1,375	301,248	160,828	6,849	19,942
8년 이상	8 years or more	199	158,397	58,716	2,148	5,742	1,061	187,194	108,310	4,018	10,971
9년 이상	9 years or more	179	152,275	63,155	2,362	7,145	997	189,776	109,187	3,808	12,020
10년 이상	10 years or more	220	189,431	66,243	2,607	13,533	862	183,844	96,643	4,508	21,317
11년 이상	11 years or more	148	131,441	41,841	1,350	10,290	700	139,386	70,458	2,412	16,571
12년 이상	12 years or more	173	143,209	36,871	2,350	10,767	586	111,160	55,817	2,045	13,165
13년 이상	13 years or more	110	88,401	22,240	1,082	7,035	531	91,352	44,316	1,904	11,796
14년 이상	14 years or more	78	63,304	20,315	618	5,172	526	84,868	42,232	1,159	11,352
15년 이상	15 years or more	66	66,617	19,686	859	9,147	473	83,637	40,742	1,216	10,952
16년 이상	16 years or more	71	68,532	19,383	831	9,698	429	85,275	37,849	1,300	11,733
17년 이상	17 years or more	97	93,472	19,682	772	12,955	421	90,881	32,358	1,860	14,474
18년 이상	18 years or more	101	88,486	19,607	555	12,349	447	91,413	34,974	1,341	14,764
19년 이상	19 years or more	103	102,007	21,391	521	16,082	276	66,808	23,363	1,055	11,342
20년 이상	20 years or more	403	413,167	90,110	2,528	70,076	1,295	272,419	89,646	2,762	53,324

생산부서 : 재산세과(박노현 397-1762)

[다음페이지 계속]

5-3-5. 자산종류별·보유기간별 양도소득세 결정·경정 현황 (3/3)

Assessment and Reassessment of Capital Gains Tax, by Type of Property and by Holding Period (3/3)

[단위 : 백만원]

In million won

구분 Classification	기타건물 Other Building					부동산 권리 Real Estate Related Rights				
	자산 건수	양도 가액	취득 가액	필요 경비	장기보유 특별공제	자산 건수	양도 가액	취득 가액	필요 경비	장기보유 특별공제
	Number of Assets [A]	Selling Price	Acquisition Cost	Necessary Expenses	Deduction for Long-term Holding	Number of Assets [A]	Selling Price	Acquisition Cost	Necessary Expenses	Deduction for Long-term Holding
	(5)					(6)				
2007년 2007 Year	18,283	6,741,089	4,241,394	185,840	448,304	5,318	1,092,677	748,521	11,934	16,118
보유기간별 by Holding Period	18,283	6,741,089	4,241,394	185,840	448,304	5,318	1,092,677	748,521	11,934	16,118
1년 미만 Under 1 year	1,131	603,731	486,694	30,927	-	2,157	283,145	225,305	2,469	-
1년 이상 1 year or more	1,727	641,480	518,296	22,335	-	1,217	248,685	192,381	2,316	-
2년 이상 2 years or more	2,649	1,028,078	766,486	33,247	-	948	225,256	164,472	1,433	-
3년 이상 3 years or more	2,477	951,727	656,071	29,183	33,603	335	105,907	76,005	866	491
4년 이상 4 years or more	1,749	592,828	379,741	20,360	26,538	180	48,719	27,796	908	358
5년 이상 5 years or more	1,286	390,806	233,893	9,969	25,219	136	25,698	11,055	353	460
6년 이상 6 years or more	838	276,873	167,443	6,087	20,241	45	18,477	9,055	649	530
7년 이상 7 years or more	683	219,806	120,790	4,310	19,949	31	11,452	4,170	247	522
8년 이상 8 years or more	546	171,328	102,034	4,079	15,501	33	16,058	6,515	412	455
9년 이상 9 years or more	590	174,204	97,528	3,756	17,312	28	8,779	3,452	232	293
10년 이상 10 years or more	481	161,965	86,291	2,576	22,126	25	8,712	3,682	82	1,035
11년 이상 11 years or more	413	161,192	78,086	2,339	23,232	30	6,202	1,440	89	277
12년 이상 12 years or more	384	162,452	76,068	2,247	24,742	14	8,303	3,212	122	641
13년 이상 13 years or more	308	103,013	49,019	1,402	15,667	11	5,971	1,096	27	579
14년 이상 14 years or more	316	115,374	50,941	1,378	18,512	12	4,734	1,538	32	256
15년 이상 15 years or more	322	125,762	57,284	1,442	19,929	18	7,102	2,372	297	1,069
16년 이상 16 years or more	283	101,355	44,531	1,575	16,716	6	2,031	869	100	198
17년 이상 17 years or more	253	86,296	34,326	1,103	15,080	15	5,145	1,338	26	529
18년 이상 18 years or more	340	113,660	43,698	1,298	21,141	21	13,864	3,335	84	1,636
19년 이상 19 years or more	243	104,374	37,298	1,189	19,731	9	8,531	853	294	1,842
20년 이상 20 years or more	1,264	454,785	154,876	5,038	93,065	47	29,906	8,580	896	4,947

생산부서 : 재산세과(박노현 397-1762)

[2008년 신규]

5-3-6. 과세미달자의 양도소득세 결정·경정 현황

Assessment and Reassessment of Capital Gains Tax Under Minimum Taxable Floor

[단위 : 백만원]

In million won

구분 Classification	결정건수 Number of Assessments [A] (1)	양도가액 Selling Price (2)	취득가액 Acquisition Cost (3)	필요경비 Necessary Expenses (4)	양도차익 Gains on transfer (5=2-3-4)
2007년 2007 Total	140,213	6,776,594	7,461,310	172,071	-856,787
납세지별 by Tax Address [B]	140,213	6,776,594	7,461,310	172,071	-856,787
서울 Seoul	21,201	1,929,878	2,177,768	50,117	-298,007
인천 Incheon	7,019	293,924	314,427	8,682	-29,185
경기 Gyeonggi	24,661	1,783,197	1,926,616	41,733	-185,152
강원 Gangwon	4,391	176,120	185,791	3,516	-13,187
대전 Daejeon	2,696	123,742	132,495	2,928	-11,681
충북 Chungbuk	3,800	126,572	137,027	3,743	-14,198
충남 Chungnam	6,658	156,937	166,270	3,229	-12,562
광주 Gwangju	4,167	216,971	242,741	6,433	-32,203
전북 Jeonbuk	9,294	242,466	273,221	6,394	-37,149
전남 Jeonnam	21,261	238,776	244,117	6,557	-11,898
대구 Daegu	3,568	240,495	269,568	6,029	-35,102
경북 Gyeongbuk	10,246	204,812	216,163	6,367	-17,718
부산 Busan	6,483	490,421	540,353	11,845	-61,777
울산 Ulsan	2,034	106,416	113,039	2,659	-9,282
경남 Gyeongnam	10,722	382,625	455,803	10,165	-83,343
제주 Jeju	2,012	63,242	65,911	1,674	-4,343
성별 by Gender	140,213	6,776,594	7,461,310	172,071	-856,787
남자 Male	70,717	4,459,953	4,992,401	104,333	-636,781
여자 Female	37,959	2,142,946	2,280,909	63,861	-201,824
기타 Other [C]	31,537	173,695	188,000	3,877	-18,182
연령별 by Age	140,213	6,776,594	7,461,310	172,071	-856,787
20세 미만 Under 20 years	478	15,321	15,834	242	-755
20세 이상 20 years or more	3,060	181,135	186,523	2,344	-7,732
30세 이상 30 years or more	17,747	1,264,933	1,347,493	23,449	-106,009
40세 이상 40 years or more	30,978	2,272,502	2,489,142	58,412	-275,052
50세 이상 50 years or more	26,162	1,691,400	1,859,531	50,535	-218,666
60세 이상 60 years or more	17,911	832,827	974,134	22,848	-164,155
70세 이상 70 years or more	12,340	344,781	400,653	10,364	-66,236
기타 Other [C]	31,537	173,695	188,000	3,877	-18,182

생산부서 : 재산세과(박노현 397-1762)

[2008년 신규]

[A] 2007년도 중 양도분으로서 양도소득세 결정·경정 한 것을 기준으로 작성

[B] 양도소득세의 납세지는 양도자의 주소지임

[C] 법인격 없는 단체 및 외국인 등 성별·연령을 확인할 수 없는 경우

[A] Based on Capital gains tax assessed or re-assessed in 2007

[B] Tax address of capital gains tax is the address of seller

[C] Organizations with no legal status or foreigners whose age and gender can not be identified

5-4-1. 고율 과세대상 양도소득세 현황

Capital Gains Tax for High-Taxed Property Transfer

[단위 : 백만원]

In million won

구분 Classification		자산건수 Number of Assets	양도가액 Selling Price	취득가액 Acquisition Cost	필요경비 Necessary Expenses	양도차익 Gains on Transfer
		(1)	(2)	(3)	(4)	(5=2-3-4)
2006년	2006 total	198,134	24,147,143	19,168,363	977,422	4,001,358
2007년	2007 total	227,224	28,655,008	21,991,704	1,183,057	5,480,247
부동산 및 부동산에 관한 권리	Real Estate and Related Rights	227,214	28,649,834	21,988,275	1,183,049	5,478,510
미등기 양도	Unregistered Transfer[A]	640	132,920	98,879	3,007	31,034
예정신고	Preliminary Return	183	9,664	7,628	120	1,916
확정신고	Final Return	24	2,841	2,173	47	621
결정·경정	Assessment	433	120,415	89,078	2,840	28,497
비사업용 토지	Non-business Purpose Land[B]	80,636	6,535,105	4,411,589	218,888	1,904,628
예정신고	Preliminary Return	61,740	5,008,485	3,388,368	158,174	1,461,943
확정신고	Final Return	8,690	664,608	441,505	36,061	187,042
결정·경정	Assessment	10,206	862,012	581,716	24,653	255,643
1세대3주택 이상자	Holding 3 residences[B]	17,152	2,190,892	1,717,951	103,899	369,042
예정신고	Preliminary Return	13,746	1,682,059	1,348,952	80,281	252,826
확정신고	Final Return	1,484	181,404	139,211	9,033	33,160
결정·경정	Assessment	1,922	327,429	229,788	14,585	83,056
1세대 2주택자	Holding 2 residences[C]	14,342	3,226,109	2,428,403	138,067	659,639
예정신고	Preliminary Return	12,859	2,889,998	2,185,997	124,916	579,085
확정신고	Final Return	1,184	262,796	189,241	9,869	63,686
결정·경정	Assessment	299	73,315	53,165	3,282	16,868
1년 미만 보유	Holding less than 1 year[C]	61,806	9,075,426	7,520,649	404,560	1,150,217
예정신고	Preliminary Return	44,499	6,123,142	5,270,107	281,867	571,168
확정신고	Final Return	5,555	577,442	473,672	31,520	72,250
결정·경정	Assessment	11,752	2,374,842	1,776,870	91,173	506,799
2년 미만 보유	Holding less than 2 year[D]	52,638	7,489,382	5,810,804	314,628	1,363,950
예정신고	Preliminary Return	31,990	4,614,080	3,650,759	211,647	751,674
확정신고	Final Return	3,778	547,698	423,165	24,081	100,452
결정·경정	Assessment	16,870	2,327,604	1,736,880	78,900	511,824
기타자산	Other Assets	10	5,174	3,429	8	1,737
비사업용 토지 과다보유법인 주식	Stock of coporation having too much non-business real estate [B]	10	5,174	3,429	8	1,737
예정신고	Preliminary Return	8	2,509	777	8	1,724
확정신고	Final Return	2	2,665	2,652	-	13
결정·경정	Assessment	-	-	-	-	-

생산부서 : 재산세과(박노현 397-1762)

[2007년 5-4-1]

[A] 세율 70%에 해당되는 자산

[B] 세율 60%에 해당되는 자산

[C] 세율 50%에 해당되는 자산

[D] 세율 40%에 해당되는 자산

[A] Asset transfer subject to 70% tax rate

[B] Asset transfer subject to 60% tax rate

[C] Asset transfer subject to 50% tax rate

[D] Asset transfer subject to 40% tax rate

5-4-2. 양도소득세 세액공제·세액감면 현황

Deductions, Exemptions and Credits of Capital Gains Tax

[단위 : 백만원]

In million won

구분 Classification	예정신고 Preliminary Returns [A]		확정신고 Final Returns [B]			
	건수 Number of Assets	세액 Tax Amount	건수 Number of Assets	세액 Tax Amount		
	(1)		(2)			
세액공제	법조문	Credits on Capital Gains Tax [C]				
2006년		2006 Total [C]	510,856	1,209,536	5,727	7,889
2007년		2007 Total	363,014	794,194	2,645	9,432
외국납부세액공제	소득세법§118조의6	Foreign Tax Credit	-	-	6	25
예정신고납부세액공제	소득세법§93	Credit for Pre-payment	363,014	794,194	2,639	9,407
세액감면		Exemptions on Capital Gains Tax				
2006년		2006 Total [C]	68,384	1,665,786	19,124	209,028
2007년		2007 Total	162,668	1,472,063	31,334	168,383
농업인의 영농조합법인 현물출자에 대한 양도소득세 면제	조특법§066조④	STTCL Article 66(4)	113	712	317	336
8년이상 자경농민에 대한 양도소득세등의 면제	조특법§069	조 STTCL Article 69	110,244	1,174,947	22,221	134,108
농지대토에 대한 양도소득세 감면	조특법§70	STTCL Article 70	4,938	108,578	1,506	23,691
공공사업용토지등에 대한 양도소득세등 감면	조특법§077조	STTCL Article 77	38,455	44,601	6,188	2,564
장기임대주택에 대한 양도소득세등 감면	조특법§97조	STTCL Article 97	2,266	20,421	404	1,552
신축주택의 취득자에 대한 양도소득세 감면	조특법§99조	STTCL Article 99	1,581	24,813	144	1,353
수도권외지역 신축주택의 취득자에 대한 양도소득세의 감면	조특법§099조의3	STTCL Article 99-3	4,772	95,965	467	4,715
기타		Others	299	2,026	87	64

생산부서 : 재산세과(박노현 397-1762)

[2007년 5-4-2]

[A] 2007년도 중 양도분으로서 양도소득세 예정신고를 한 것을 기준으로 작성

[B] 2007년도 중 양도분으로서 양도소득세 확정신고를 한 것을 기준으로 작성

[C] 세액감면 건수는 자산건수이며 세액공제 건수는 신고서 건수임

[D] 2006년의 건수는 신고서 건수임에 유의

[A] Based on preliminary returns for capital gains tax of assets transferred in 2007

[B] Based on final returns for capital gains tax of assets transferred in 2007

[C] The number of exemptions cases on Capital Gains Tax is the number of property and the number of credits on Capital Gains Tax is the number of declaration cases

[D] The number of cases in 2006 is the number of declaration cases

5-4-3. 양도소득세 이월과세 · 과세이연 현황

Taxation Carried Forward and Taxation Deferment of Capital Gains Tax

[단위 : 건]

In case

구분 Classification			예정신고 Preliminary Returns [A]	확정신고 Final Returns [B]
			(1)	(2)
2007년	법조문	The provisions of tax law	292	248
이월과세	Taxation Carried Forward		261	139
중소기업간의 통합에 대한 양도소득세 이월과세 등	조특법 §031 조	STTCL Article 31 Carryover Taxation, etc. of Capital Gain Tax On Consolidation between Small and Medium Enterprise	7	5
법인전환에 대한 양도소득세의 이월과세	조특법 §032 조	STTCL Article 32 Carryover Taxation of Capital Gain Tax on Conversion into Corporation	181	105
영농조합법인(농업회사법인) 등에 대한 법인세의 면제 등	조특법 §066 조①	STTCL Article 66 (7) Corporation Tax Exemption, etc. for Agricultural Partnership Corporation, etc.	73	29
과세이연	Taxation Deferment		31	109
사업전환중소기업 등	조특법 §033 조②2	STTCL Article 33(2)2 Special Case of Taxation of Small or Medium Enterprise Whose Business is Converted	1	-
주식의 현물출자 · 교환에 의한 지주회사의 설립 등	조특법 §038 조의2	STTCL Article 38-2 Special case of Taxation on Incorporation of Holding Companies by Means of In-Kind Investment and Exchange and Transfer of Stocks	-	108
행정중심복합도시 내 공장의 지방이전에 대한 과세특례	조특법 §085 조의 2①2		30	1

생산부서 : 재산세과(박노현 397-1762)

[2008년 신규]

[A] 2007년도 중 양도분으로서 양도소득세 예정신고분으로 자산건수입을 표현

[B] 2007년도 중 양도분으로서 양도소득세 확정신고분으로 자산건수입을 표현

[A] Based on preliminary returns for capital gains tax of assets transferred in 2007

[B] Based on final returns for capital gains tax of assets transferred in 2007

5-4-4. 양도소득세 분납 현황

Capital Gains Tax Payment in Installment [A]

[단위 : 백만원]

In million won

구분 Classification	예정신고 Preliminary Return				확정신고 Final Return			
	신고세액 Tax Amount Filed		분납세액 Tax Amount Paid in Installment		신고세액 Tax Amount Filed		분납세액 Tax Amount Paid in Installment	
	신고건수 Number of Returns	세액 Tax Amount	신고건수 Number of Returns	세액 Tax Amount	신고건수 Number of Returns	세액 Tax Amount	신고건수 Number of Returns	세액 Tax Amount
	(1)		(2)		(3)		(4)	
2006년 2006 Total	581,115	11,051,767	53,512	2,974,405	95,424	790,862	4,300	182,283
2007년 2007 Total	436,195	7,304,627	31,567	1,900,196	50,600	1,017,381	3,935	204,773

생산부서 : 재산세과(박노현 397-1762)

[2008년 5-4-4]

[A] 2007년도 중 양도분으로서 양도소득세 예정신고분과 확정신고분을 기준으로 작성

[A] Based on preliminary and final returns for capital gains tax for assets transferred in 2007

5-4-5. 양도소득세에 따른 농어촌특별세 현황

Special Tax for Rural Development

[단위 : 백만원]

In million won

구분 Classification	건수 Number of Returns & Assessments (1)	과세 표준 Tax Base (2)	산출세액 Calculated Tax Amount (3)	가산세 Penalty Tax (4)	기납부세액 Prepaid Tax Amount (5)	납부할세액 고지세액 Tax Amount to be Paid & Notified (6=3+4-5)
2006년 2006 total	22,309	572,653	114,529	71	18,255	96,345
신고 Returns Total	18,527	468,971	93,793	18	-	93,811
예정신고 Preliminary Return	17,279	432,938	86,587	10	-	86,597
확정신고 Final Return	1,248	36,033	7,206	8	-	7,214
결정·경정 Assessment Total	3,782	103,682	20,736	53	18,255	2,534
2007년 2007 total	30,722	368,471	73,693	266	33,446	40,513
신고 Returns Total [A]	22,791	195,231	39,045	1	-	39,046
예정신고 Preliminary Return	20,691	185,062	37,012	1	-	37,013
확정신고 Final Return	2,100	10,169	2,033	-	-	2,033
결정·경정 Assessment Total [B]	7,931	173,240	34,648	265	33,446	1,467

생산부서 : 재산세과(박노현 397-1762)

[2007년 5-4-3]

[A] 2007년도 양도분에 대한 양도소득세 신고자로서 농어촌특별세를 신고한자를 기준으로 작성

[B] 2007년도 중 양도소득세 결정 또는 경정한자로서 농어촌특별세를 결정 또는 경정한자를 기준으로 작성

[A] Based on taxpayers who filed special tax for rural development returns as well as capital gains tax returns during 2007

[B] Based on special tax for rural development assessed as well as capital gains tax assessment during 2007

5-5-1. 골프회원권 기준시가 고시 현황

Details of Announced Official Price for Golf Membership [A]

[단위 : 개]

In case

구분 Classification	합계 Total (1=2+~+7)	5천만 미만 Under 50million won (2)	5천만 이상 50million won or more (3)	1억 이상 100million won or more (4)	2억 이상 200million won or more (5)	3억 이상 300million won or more (6)	4억 이상 400million won or more (7)
2005년 2005 Total	277	83	63	73	28	15	15
2006년 2006 Total	297	81	61	69	41	26	19
2007년 2007 Total [B]	332	82	70	72	47	28	33
지역별 by Region	332	82	70	72	47	28	33
서울 Seoul	-	-	-	-	-	-	-
인천 Incheon	1	-	1	-	-	-	-
경기 Gyeonggi	155	28	35	26	25	16	25
강원 Gangwon	33	8	6	7	7	2	3
대전 Daejeon	1	1	-	-	-	-	-
충북 Chungbuk	26	13	4	6	-	1	2
충남 Chungnam	18	10	2	3	-	3	-
광주 Gwangju	-	-	-	-	-	-	-
전북 Jeonbuk	11	4	4	1	2	-	-
전남 Jeonnam	12	4	3	4	-	1	-
대구 Daegu	1	1	-	-	-	-	-
경북 Gyeongbuk	19	3	5	5	3	3	-
부산 Busan	5	-	-	3	2	-	-
울산 Ulsan	2	-	1	-	-	1	-
경남 Gyeongnam	21	1	8	7	2	1	2
제주 Jeju	27	9	1	10	6	-	1

생산부서 : 재산세과(정규익 397-1756)

[2007년 5-5-1]

[A] 군부대 운영, 퍼블릭 골프장 등은 고시 제외

[B] 2007년 최종 고시한 골프회원권을 기준으로 작성

[A] Excluding public golf courses and golf courses in military base

[B] Based on the price last announced in 2007

5-5-2. 상업용건물 기준시가 고시 현황

Details of Announced Official Price for Commercial Buildings

[단위 : 개]

In case

구분 Classification		동수 Number of Buildings (1)	합계 Total [B] (2=3+4+5+6+7)	1백만 미만 Under 1million won (3)	1백만 이상 1million won or more (4)	2백만 이상 2million won or more (5)	5백만 이상 5million won or more (6)	1천만 이상 10million won or more (7)
2005년	2005 Total	2,536	232,967	130,312	50,599	38,664	11,109	2,283
2006년	2006 Total	3,381	309,385	152,789	74,243	61,881	14,886	5,586
2007년	2007 Total [A]	3,852	348,601	159,533	85,470	77,951	18,110	7,537
지역별	by Region	3,852	348,601	159,533	85,470	77,951	18,110	7,537
서울	Seoul	882	130,988	31,805	37,230	40,853	13,751	7,349
인천	Incheon	423	24,992	17,134	3,945	3,564	304	45
경기	Gyeonggi	1,857	132,571	73,144	30,826	25,422	3,112	67
강원	Gangwon	-	-	-	-	-	-	-
대전	Daejeon	170	13,483	8,381	3,358	1,708	36	-
충북	Chungbuk	-	-	-	-	-	-	-
충남	Chungnam	-	-	-	-	-	-	-
광주	Gwangju	91	6,768	5,309	1,163	296	-	-
전북	Jeonbuk	-	-	-	-	-	-	-
전남	Jeonnam	-	-	-	-	-	-	-
대구	Daegu	128	12,143	5,852	2,521	3,150	618	2
경북	Gyeongbuk	-	-	-	-	-	-	-
부산	Busan	269	24,691	15,783	5,745	2,800	289	74
울산	Ulsan	32	2,965	2,125	682	158	-	-
경남	Gyeongnam	-	-	-	-	-	-	-
제주	Jeju	-	-	-	-	-	-	-

생산부서 : 재산세과(정규익 397-1756)

[2007년 5-5-2]

[A] 2007.1.1일 고시한 것을 기준으로 작성함

[B] 면적단위(m²)당 기준시가의 고시내역 건수를 말함

[A] Based on the announced price as of Jan.1, 2007

[B] Number of announcements for certain official prices a square meter

5-5-3. 오피스텔 기준시가 고시 현황

Details of Announced Official Price for Officetel

[단위 : 개]

In case

구분 Classification		동수 Number of Building (1)	합계 Total [B] (2=3+4+5+6+7)	50만 미만 Under 0.5million won (3)	50만 이상 0.5million won or more (4)	1백만 이상 1million won or more (5)	2백만 이상 2million won or more (6)	3백만 이상 3million won or more (7)
2006년	2006 Total	2,427	254,797	9,895	151,015	92,666	1,065	156
2007년	2007 Total [A]	3,014	287,343	9,705	146,808	127,216	2,942	672
지역별	by Region	3,014	287,343	9,705	146,808	127,216	2,942	672
서울	Seoul	1,444	136,965	58	31,303	102,219	2,713	672
인천	Incheon	370	17,591	317	16,568	706	-	-
경기	Gyeonggi	493	93,834	1,680	69,448	22,477	229	-
강원	Gangwon	-	-	-	-	-	-	-
대전	Daejeon	40	7,275	2,467	4,778	30	-	-
충북	Chungbuk	-	-	-	-	-	-	-
충남	Chungnam	-	-	-	-	-	-	-
광주	Gwangju	34	3,005	1,004	2,001	-	-	-
전북	Jeonbuk	-	-	-	-	-	-	-
전남	Jeonnam	-	-	-	-	-	-	-
대구	Daegu	30	1,667	678	989	-	-	-
경북	Gyeongbuk	-	-	-	-	-	-	-
부산	Busan	541	25,656	3,325	20,551	1,780	-	-
울산	Ulsan	62	1,350	176	1,170	4	-	-
경남	Gyeongnam	-	-	-	-	-	-	-
제주	Jeju	-	-	-	-	-	-	-

생산부서 : 재산세과(정규익 397-1756)

[2007년 5-5-3]

[A] 2007.1.1일 고시한 것을 기준으로 작성함

[B] 면적단위(㎡)당 기준시가의 고시내역 건수를 말함

[A] Based on the announced price as of Jan.1, 2007

[B] The number of announcement for certain official prices a square meter

6

상속 · 증여세

Inheritance · Gift Tax

6 상속·증여세

1) 납세의무자

- (1) 상속세 : 상속(유증·사인증여 포함)에 의하여 재산을 취득한 상속인 또는 수유자
- (2) 증여세 : 증여에 의하여 재산을 취득한 수증자

2) 납세의무 확정시기

- (1) 상속세 : 사망일(실종선고일)
- (2) 증여세 : 증여재산 취득시기
 - 등기·등록을 요하는 재산 : 등기·등록일
 - 동산 및 기타재산 : 인도일 또는 사실상 사용일

3) 자진신고기한

- (1) 상속세 : 상속개시일부터 6개월 이내(피상속인 또는 상속인 모두가 외국에 주소를 둔 경우 9개월)
- (2) 증여세 : 증여를 받은 날부터 3개월 이내

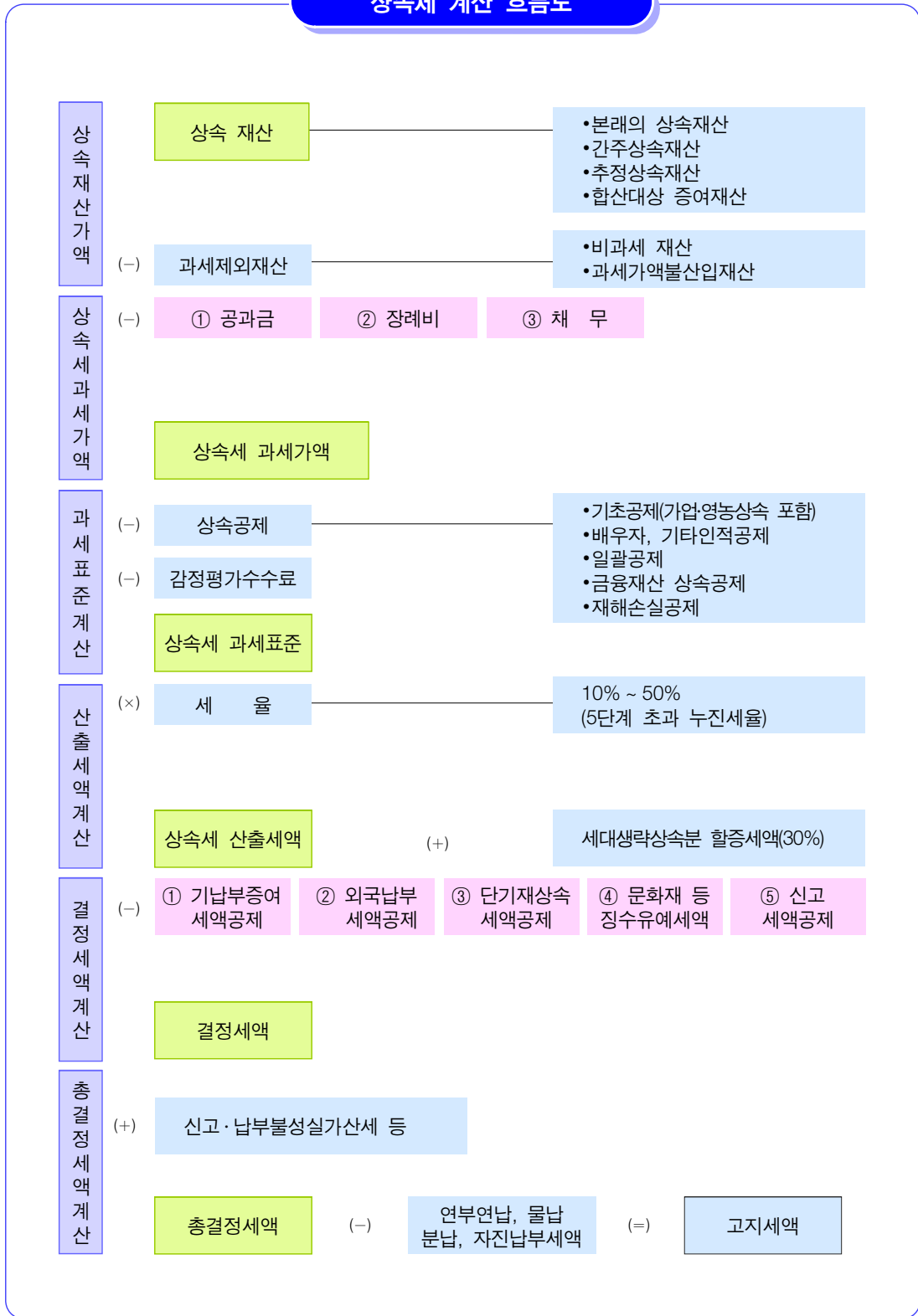
4) 과세표준

- (1) 상속세 : 상속재산(유증·사인증여재산 포함)과 피상속인이 10년 이내(상속인이 아니면 5년)에 증여한 재산, 보험금등 간주상속재산, 상속개시전 처분재산 등 추정상속재산의 합계액에서 각종 상속공제금액 등을 차감한 금액
- (2) 증여세 : 증여재산가액과 당해 증여 전 10년 이내에 동일인(직계존속인 경우 배우자 포함)으로부터 받은 합산대상 증여가액(1천만원 미만시 제외)의 합계액에서 증여재산공제, 채무 등을 차감한 금액

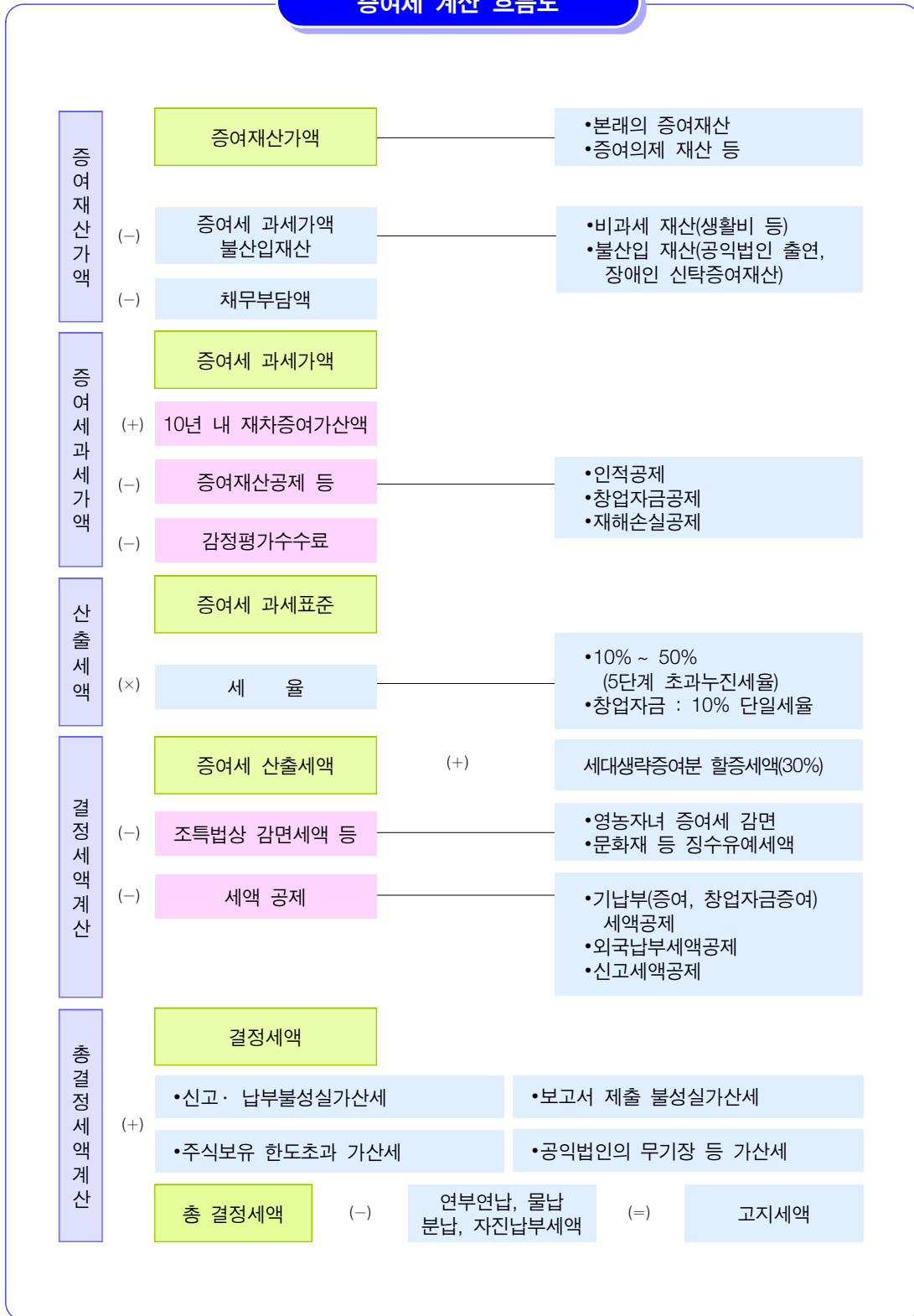
5) 상속·증여세 세율 (2000.1.1 이후)

과 세 표 준	세 율
1억원 이하	과세표준의 10%
1억원 초과 ~ 5억원 이하	1천만원 + 1억원 초과 금액의 20%
5억원 초과 ~ 10억원 이하	9천만원 + 5억원 초과 금액의 30%
10억원 초과 ~ 30억원 이하	2억4천만원 + 10억원 초과 금액의 40%
30억원 초과	10억4천만원 + 30억원 초과 금액의 50%

상속세 계산 흐름도



증여세 계산 흐름도



6-1-1. 상속세 신고 현황 I (1/5)

Inheritance Tax Return I (1/5)

[단위 : 백만원]

In million won

구분 Classification	피상속인수 Number of Ancestors	총상속재산가액 Total Inheritance Property			비과세재산가액 Tax-free Assets		
		소계 Sub-Total	상속재산 Value of Inheritance Property	추정상속재산 non-proof amount for Pre-disposed Assets [C]	소계 Sub-Total	금양임야 forest land of ancestor tomb or agricultural land belong to tumb [D]	문화재가액 State-Designated cultural heritage, etc. [E]
		(2=3+4)	(3)	(4)	(5=6+7+8)	(6)	(7)
2005년 2005 Total	1,861	4,345,230	4,231,637	113,593	**	**	**
2006년 2006 Total	2,354	5,451,543	5,357,108	94,435	**	**	**
2007년 2007 Total [A]	3,151	7,203,296	7,060,520	142,776	15,505	14,325	203
납세지별 by Tax Address [B]	3,151	7,203,296	7,060,520	142,776	15,505	14,325	203
서울 Seoul	1,327	3,738,630	3,687,008	51,622	2,468	2,277	184
인천 Incheon	127	218,341	212,725	5,616	1,468	1,428	-
경기 Gyeonggi	874	1,616,060	1,584,089	31,971	7,345	7,155	-
강원 Gangwon	49	54,375	53,198	1,177	141	141	-
대전 Daejeon	64	180,638	177,649	2,989	552	227	19
충북 Chungbuk	31	43,137	42,086	1,051	551	551	-
충남 Chungnam	102	144,945	139,828	5,117	1,632	1,232	-
광주 Gwangju	47	123,761	121,382	2,379	72	63	-
전북 Jeonbuk	45	57,771	57,771	-	93	83	-
전남 Jeonnam	33	47,046	45,434	1,612	205	205	-
대구 Daegu	83	157,747	154,360	3,387	179	179	-
경북 Gyeongbuk	49	84,595	80,389	4,206	91	91	-
부산 Busan	164	446,239	437,594	8,645	398	383	-
울산 Ulsan	38	63,472	60,674	2,798	40	40	-
경남 Gyeongnam	77	170,987	151,530	19,457	18	18	-
제주 Jeju	41	55,552	54,803	749	252	252	-

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

[A] 2007년 상속세 과세실적(과세미달 등 제외)을 기준으로 작성

[B] 상속세의 납세지는 피상속인(사망자)의 주소지(거소지)이며, 피상속인이 비거주자인 경우 국내의 주된 상속재산의 소재지가 납세지임

[C] 피상속인이 재산을 처분하였거나 채무를 부담한 경우, 피상속인의 재산에서 인출한 경우로써 용도미입증액

[D] 피상속인이 제사를 주재하고 있던 선조의 분묘에 속한 임야 및 묘토인 농지

[E] 국가·시·도 지정 문화재 및 문화재보호구역안의 토지

[A] Based on inheritance tax returns filed for cases inherited during 2007(Excluding cases under tax threshold)

[B] Tax address of inheritance tax is the address of the ancestor. In case the ancestor is non-resident, tax address is where the main inheritance property is located

[C] Non-proof amount for pre-disposed assets

[D] Forest land of ancestor tomb or agricultural land belonging to tomb

[E] State-, city- and province-Designated cultural heritage, etc

6-1-1. 상속세 신고 현황 I (2/5)

Inheritance Tax Return I (2/5)

[단위 : 백만원]

In million won

		비과세 재산가액	과세가액 불산입액 Exclusion in Inheritance Assets			공제 금액 Public Imposts, etc. Deducted from Value of Inherited Property		
		기타	소계	공익법인출연 재산가액	공익신탁 재산가액	기타	소계	채무
		Others	Sub-Total	Property Contributed to Public Service Corporation, etc.	Property Entrusted with Public Trust	Others	Sub-Total	Debts
구분 Classification		(8)	(9=10+11+12)	(10)	(11)	(12)	(13=14+15+16)	(14)
2005년	2005 Total	**	**	**	**	**	433,675	433,675
2006년	2006 Total	**	**	**	**	**	583,682	583,682
2007년	2007 Total [A]	977	80,073	79,618	455	-	761,423	696,425
납세지별	by Tax Address [B]	977	80,073	79,618	455	-	761,423	696,425
서울	Seoul	7	67,688	67,679	9	-	352,615	317,078
인천	Incheon	40	2,764	2,318	446	-	22,145	20,205
경기	Gyeonggi	190	4,079	4,079	-	-	168,233	151,788
강원	Gangwon	-	-	-	-	-	3,920	3,468
대전	Daejeon	306	-	-	-	-	30,579	29,735
충북	Chungbuk	-	-	-	-	-	2,940	2,592
충남	Chungnam	400	62	62	-	-	19,999	19,003
광주	Gwangju	9	5,125	5,125	-	-	15,191	14,490
전북	Jeonbuk	10	-	-	-	-	4,742	4,376
전남	Jeonnam	-	-	-	-	-	10,417	10,191
대구	Daegu	-	164	164	-	-	25,739	24,949
경북	Gyeongbuk	-	-	-	-	-	6,690	5,810
부산	Busan	15	20	20	-	-	60,733	57,150
울산	Ulsan	-	-	-	-	-	10,085	9,770
경남	Gyeongnam	-	170	170	-	-	21,857	20,637
제주	Jeju	-	1	1	-	-	5,538	5,183

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

6-1-1. 상속세 신고 현황 I (3/5)

Inheritance Tax Return I (3/5)

[단위 : 백만원]

In million won

		공제 금액 Public Imposts, etc. Deducted from Value of Inherited Property		가산하는증여재산가액 Adding the property value for ex-gifted asset			상속세 과세가액	상속공제 Inheritance Deductions
		공과금 Public Imposts	장례비용 Funeral expenses	소계 Sub-Total	증여재산 Addition for Ex- gifted Assers	창업자금 Special Cases of Taxation of Gift Tax on Start-up Business Fund [F]	과세가액 Taxable Value of Inheritance Tax	소계 Sub-Total
구분 Classification		(15)	(16)	(17=18+19)	(18)	(19)	(20=2-5-9-13+17)	(21=22+ ~ +25)
2005년	2005 Total	**	**	452,993	**	**	4,279,531	1,681,567
2006년	2006 Total	**	**	457,888	**	**	5,213,637	2,173,733
2007년	2007 Total [A]	39,256	25,742	516,179	514,849	1,330	6,862,474	2,905,771
납세지별	by Tax Address [B]	39,256	25,742	516,179	514,849	1,330	6,862,474	2,905,771
서울	Seoul	23,931	11,606	268,797	267,467	1,330	3,584,656	1,318,120
인천	Incheon	1,007	933	11,021	11,021	-	202,985	122,038
경기	Gyeonggi	9,096	7,349	110,309	110,309	-	1,546,712	794,430
강원	Gangwon	147	305	3,278	3,278	-	53,592	29,011
대전	Daejeon	318	526	15,506	15,506	-	165,013	59,637
충북	Chungbuk	112	236	917	917	-	40,563	26,557
충남	Chungnam	280	716	20,148	20,148	-	143,400	73,668
광주	Gwangju	329	372	17,515	17,515	-	120,888	42,274
전북	Jeonbuk	35	331	1,476	1,476	-	54,412	31,888
전남	Jeonnam	30	196	2,661	2,661	-	39,085	20,788
대구	Daegu	199	591	12,542	12,542	-	144,207	73,442
경북	Gyeongbuk	486	394	8,117	8,117	-	85,931	41,733
부산	Busan	2,403	1,180	30,889	30,889	-	415,977	146,948
울산	Ulsan	58	257	1,047	1,047	-	54,394	32,151
경남	Gyeongnam	684	536	8,192	8,192	-	157,134	64,147
제주	Jeju	141	214	3,764	3,764	-	53,525	28,939

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

[F] 창업을 위해 금전 등을 증여받을때 낮은 세율로 증여세를 과세하고 증여자가 사망한때 상속재산가액에 가산하여 상속세로 정산

[F] Taxing gifted money for business start-up at a low tax rate and adjusting as inheritance tax by adding the money to the inherited amount when the donor dies

6-1-1. 상속세 신고 현황 I (4/5)

Inheritance Tax Return I (4/5)

[단위 : 백만원]

In million won

구분 Classification	상속공제 Inheritance Deductions				과세 표준 Tax Base (26=20-21)	산출세액 Calculated Tax Amount (27)	문화재 등 징 수유예세액 Deferment of Collection of Cultural Heritage Data, etc. (28)	
	기초공제 Basic Deduction (22)	배우자공제 Spousal Inheritance Deduction [G] (23)	기타인적공제 Other Personal Reliefs (24)	기타공제 Other Deductions [H] (25)				
	2005년	2005 Total	15,405	855,360				16,649
2006년	2006 Total	22,351	1,100,980	23,529	1,026,873	3,039,904	1,076,413	28
2007년	2007 Total [A]	24,172	1,439,729	24,800	1,417,070	3,956,703	1,384,786	6
납세지별	by Tax Address [B]	24,172	1,439,729	24,800	1,417,070	3,956,703	1,384,786	6
서울	Seoul	9,000	667,431	6,990	634,699	2,266,536	886,257	6
인천	Incheon	1,200	59,958	1,125	59,755	80,947	19,677	-
경기	Gyeonggi	5,805	381,399	8,650	398,576	752,282	221,640	-
강원	Gangwon	600	12,729	800	14,882	24,581	3,906	-
대전	Daejeon	400	27,996	1,115	30,126	105,376	43,011	-
충북	Chungbuk	-	11,009	-	15,548	14,006	3,379	-
충남	Chungnam	620	34,167	980	37,901	69,732	16,016	-
광주	Gwangju	785	21,743	335	19,411	78,614	31,396	-
전북	Jeonbuk	1,000	14,153	930	15,805	22,524	5,458	-
전남	Jeonnam	200	8,273	335	11,980	18,297	4,425	-
대구	Daegu	200	39,346	315	33,581	70,765	18,841	-
경북	Gyeongbuk	200	21,030	180	20,323	44,198	13,140	-
부산	Busan	1,400	77,016	1,750	66,782	269,029	75,207	-
울산	Ulsan	400	15,812	330	15,609	22,243	5,141	-
경남	Gyeongnam	800	34,658	610	28,079	92,987	30,389	-
제주	Jeju	1,562	13,009	355	14,013	24,586	6,903	-

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

[G] 배우자공제는 배우자의 법정상속지분의 범위내에서 실제 상속받은 재산가액에서 공제하는 것임(최소 5억원에서 최대 30억원)

[H] 기타공제(25)에는 일괄공제, 금융재산상속공제 등이 포함됨

[G] Meaning that the deduction for spouse from inherited assets is within the scope of legal interest of spouse(from the minimum of 500 million won to the maximum of 3 billion won)

[H] Including lump-sum deductions and deductions for financial asset

6-1-1. 상속세 신고 현황 I (5/5)

Inheritance Tax Return I (5/5)

[단위 : 백만원]

In million won

		세액공제 Tax Credit						차가감 납부할세액 Tax Amount Due
		소계 Sub-total	증여세액 Gift Tax Credit [I]	창업자금 증 여 Special Cases of Taxation of Gift Tax on Start-up Business Fund	신고세액 Credit Granted for Tax Report	단기상속 Tax Credit Pertaining to Short-Term Re-Succession [J]	외국납부세액 foreign tax credit [K]	
구분 Classification		(29=30+~+34)	(30)	(31)	(32)	(33)	(34)	(35=27-28-29)
2005년	2005 Total	210,358	126,695	**	80,105	**	**	735,098
2006년	2006 Total	209,877	108,414	**	94,323	**	**	866,508
2007년	2007 Total [A]	250,328	109,924	91	123,083	16,954	276	1,134,452
납세지별	by Tax Address [B]	250,328	109,924	91	123,083	16,954	276	1,134,452
서울	Seoul	157,833	65,217	91	79,173	13,079	273	728,418
인천	Incheon	3,475	1,737	-	1,719	19	-	16,202
경기	Gyeonggi	37,340	15,278	-	20,051	2,008	3	184,300
강원	Gangwon	865	546	-	319	-	-	3,041
대전	Daejeon	6,614	2,487	-	4,032	95	-	36,397
충북	Chungbuk	473	168	-	305	-	-	2,906
충남	Chungnam	3,785	2,423	-	1,251	111	-	12,231
광주	Gwangju	8,221	4,900	-	2,496	825	-	23,175
전북	Jeonbuk	686	161	-	482	43	-	4,772
전남	Jeonnam	1,056	682	-	359	15	-	3,369
대구	Daegu	3,360	1,759	-	1,601	-	-	15,481
경북	Gyeongbuk	2,236	733	-	1,203	300	-	10,904
부산	Busan	17,043	10,170	-	6,545	328	-	58,164
울산	Ulsan	695	72	-	492	131	-	4,446
경남	Gyeongnam	5,796	3,374	-	2,422	-	-	24,593
제주	Jeju	850	217	-	633	-	-	6,053

생산부서 : 재산세과(장병식 397-1766)

[2007년 6-1-1]

[I] 증여세액공제(30)는 사전증여재산가액(18) 결정시 산출세액 한도내에서 공제

[J] 이미 상속세가 부과된 재산에 대하여 재상속이 될 경우 그 재상속이 개시되는 기간에 따라 일정금액을 공제

[K] 외국법령에 의하여 상속과 관련하여 납부한 세액에 대하여 일정 범위내에서 공제(이중과세 방지)

[I] Within the range of pre-paid gift tax for pre-gifted assets

[J] Deduction of certain amount depending on the period when the re-succesion starts in case assets that inheritance tax is already imposed is resucceded

[K] Deduction of inheritance-related tax within a certain scope in compliance with a foreign national law

6-1-2. 상속세 신고 현황 II (1/5)

Inheritance Tax Return II (1/5)

[단위 : 백만원]

In million won

구분 Classification	피상속인수 Number of Ancestors [A]	총상속재산가액 Total Inheritance Asset			비과세재산가액 Tax-free Assets		
		소계 Sub-Total	상속재산 Value of Assets Inherited	추정상속재산 non-proof amount for Pre-disposed Assets [C]	소계 Sub-Total	금양임야 forest land of ancestor tomb or agricultural land belong to tumb [D]	문화재가액 State-Designated cultural heritage, etc. [E]
	(1)	(2=3+4)	(3)	(4)	(5=6+7+8)	(6)	(7)
상속재산 가액규모별 by Value of Inheritance Property [B]	3,151	7,203,296	7,060,520	142,776	15,505	14,325	203
1억 이하 100 million won or less	60	2,498	2,498	-	-	-	-
3억 이하 300 million won or less	91	17,859	16,996	863	-	-	-
5억 이하 500 million won or less	89	36,511	35,124	1,387	200	200	-
10억 이하 1 billion won or less	682	517,604	502,820	14,784	1,423	1,383	-
20억 이하 2 billion won or less	1,310	1,875,116	1,828,610	46,506	6,889	6,037	46
30억 이하 3 billion won or less	483	1,179,219	1,155,230	23,989	3,948	3,694	140
50억 이하 5 billion won or less	236	910,965	894,191	16,774	1,379	1,360	17
100억 이하 10 billion won or less	129	877,515	865,951	11,564	1,302	1,302	-
500억 이하 50 billion won or less	65	1,230,174	1,203,954	26,220	364	349	-
500억 초과 50 billion won over	6	555,835	555,146	689	-	-	-
과세표준 규모별 by Size of Tax Base	3,151	7,203,296	7,060,520	142,776	15,505	14,325	203
1억 이하 100 million won or less	563	494,906	487,287	7,619	1,162	1,081	-
3억 이하 300 million won or less	671	715,801	701,302	14,499	2,222	2,189	24
5억 이하 500 million won or less	473	615,714	598,073	17,641	2,335	2,282	-
10억 이하 1 billion won or less	613	1,088,959	1,065,307	23,652	3,006	2,783	19
20억 이하 2 billion won or less	470	1,150,390	1,122,484	27,906	3,744	2,969	160
30억 이하 3 billion won or less	145	545,480	535,772	9,708	1,585	1,585	-
50억 이하 5 billion won or less	92	495,959	490,218	5,741	595	595	-
100억 이하 10 billion won or less	72	618,398	604,782	13,616	765	765	-
500억 이하 50 billion won or less	47	987,202	965,497	21,705	91	76	-
500억 초과 50 billion won over	5	490,487	489,798	689	-	-	-

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

[A] 2007년 상속세 과세실적(과세미달 등 제외)을 기준으로 작성

[B] 상속재산 가액규모별은 '상속재산'(3)을 기준으로 작성함

[C] 피상속인이 재산을 처분하였거나 채무를 부담한 경우, 피상속인의 재산에서 인출한 경우로서 용도미입증액

[D] 피상속인이 제사를 주재하고 있던 선조의 분묘에 속한 임야 및 묘토인 농지

[A] Based on inheritance tax returns filed for cases inherited during 2007(Excluding cases under tax threshold)

[B] Based on value of assets inherited(3)

tax address is where the main asset inherited is located

[C] Non-proof amount for pre-disposed assets

[D] Forest land of ancestor tomb or agricultural land belonging to tomb

6-1-2. 상속세 신고 현황 II (2/5)

Inheritance Tax Return II (2/5)

[단위 : 백만원]

In million won

구분 Classification	비과세 재산가액 Others (8)	과세가액 불산입액 Exclusion in Inheritance Assets				공제 금액 Public Imposts, etc. Deducted from Value of Inherited Property	
		소계 Sub-Total (9=10+11+12)	공익법인출연 재산가액 Property Contributed to Public Service Corporation, etc.	공익신탁 재산가액 Property Entrusted with Public Trust	기타 Others (12)	소계 Sub-Total (13=14+15+16)	채무 Debts (14)
			(10)	(11)			
상속재산 가액 규모별 by Value of Inheritance Property [B]	977	80,073	79,618	455	-	761,423	696,425
1억 이하 100 million won or less	-	-	-	-	-	358	170
3억 이하 300 million won or less	-	91	91	-	-	1,801	1,278
5억 이하 500 million won or less	-	-	-	-	-	3,465	2,586
10억 이하 1 billion won or less	40	288	288	-	-	48,615	42,278
20억 이하 2 billion won or less	806	3,604	3,604	-	-	182,446	167,051
30억 이하 3 billion won or less	114	2,547	2,100	447	-	146,324	138,400
50억 이하 5 billion won or less	2	2,342	2,334	8	-	109,474	101,193
100억 이하 10 billion won or less	-	1,603	1,603	-	-	92,541	86,279
500억 이하 50 billion won or less	15	10,262	10,262	-	-	147,049	130,646
500억 초과 50 billion won over	-	59,336	59,336	-	-	29,350	26,544
과세표준 규모별 by Size of Tax Base	977	80,073	79,618	455	-	761,423	696,425
1억 이하 100 million won or less	81	218	218	-	-	83,702	78,022
3억 이하 300 million won or less	9	602	602	-	-	92,942	85,197
5억 이하 500 million won or less	53	521	513	8	-	81,849	76,463
10억 이하 1 billion won or less	204	3,123	3,123	-	-	152,732	139,667
20억 이하 2 billion won or less	615	2,832	2,385	447	-	108,206	101,131
30억 이하 3 billion won or less	-	2,302	2,302	-	-	68,585	61,699
50억 이하 5 billion won or less	-	5,290	5,290	-	-	40,711	38,042
100억 이하 10 billion won or less	-	713	713	-	-	50,487	48,167
500억 이하 50 billion won or less	15	5,136	5,136	-	-	67,779	56,213
500억 초과 50 billion won over	-	59,336	59,336	-	-	14,430	11,824

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

[E] 국가·시·도 지정 문화재 및 문화재보호구역안의 토지
[E] Statement, city- and province-Designated cultural heritage, etc

6-1-2. 상속세 신고 현황 II (3/5)

Inheritance Tax Return II (3/5)

[단위 : 백만원]

In million won

구분 Classification		공제 금액 Public Imposts, etc. Deducted from Value of Inherited Property		가산하는증여재산가액 Addition the property value for Ex-gifted Asset			상속세 과세가액 Taxable Value of Inheritance Tax	상속공제 Inheritance Deductions	
		공과금 Public Imposts	장례비용 Funeral expenses	소계 Sub-Total	증여재산 Addition for Ex- gifted Assers	창업자금 Special Cases of Taxation of Gift Tax on Start-up Business Fund [F]			소계 Sub-Total
		(15)	(1+)	(17=18+19)	(18)	(19)			(20=2-5-9-13+17)
상속재산 가액규모별	by Value of Inheritance Property [B]	39,256	25,742	516,179	514,849	1,330	6,862,474	2,905,771	
1억 이하	100 million won or less	-	188	27,507	27,507	-	29,647	488	
3억 이하	300 million won or less	54	469	22,294	22,294	-	38,261	9,091	
5억 이하	500 million won or less	447	432	19,664	19,664	-	52,510	21,256	
10억 이하	1 billion won or less	1,439	4,898	69,083	69,083	-	536,361	347,321	
20억 이하	2 billion won or less	4,205	11,190	113,930	113,930	-	1,796,107	1,185,326	
30억 이하	3 billion won or less	3,499	4,425	48,024	48,024	-	1,074,424	538,089	
50억 이하	5 billion won or less	6,010	2,271	48,993	48,993	-	846,763	341,318	
100억 이하	10 billion won or less	5,044	1,218	86,198	84,868	1,330	868,267	268,208	
500억 이하	50 billion won or less	15,807	596	53,126	53,126	-	1,125,625	175,673	
500억 초과	50 billion won over	2,751	55	27,360	27,360	-	494,509	19,001	
과세표준 규모별	by Size of Tax Base	39,256	25,742	516,179	514,849	1,330	6,862,474	2,905,771	
1억 이하	100 million won or less	1,664	4,016	5,215	5,215	-	415,039	388,068	
3억 이하	300 million won or less	2,398	5,347	22,455	22,455	-	642,490	511,951	
5억 이하	500 million won or less	1,618	3,768	27,150	27,150	-	558,159	371,581	
10억 이하	1 billion won or less	7,890	5,175	51,949	51,949	-	982,047	546,910	
20억 이하	2 billion won or less	3,016	4,059	93,564	93,564	-	1,129,172	475,873	
30억 이하	3 billion won or less	5,523	1,363	60,119	60,119	-	533,127	178,220	
50억 이하	5 billion won or less	1,780	889	54,205	54,205	-	503,568	147,908	
100억 이하	10 billion won or less	1,650	670	67,924	66,594	1,330	634,357	147,624	
500억 이하	50 billion won or less	11,156	410	108,006	108,006	-	1,022,202	122,135	
500억 초과	50 billion won over	2,561	45	25,592	25,592	-	442,313	15,501	

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

[F] 창업을 위해 금전 등을 증여받을때 낮은 세율로 증여세를 과세하고 증여자가 사망할때 상속재산가액에 가산하여 상속세로 정산
[F] Taxing gifted money for business start-up at a low tax rate and adjusting as inheritance tax by adding the money to the inherited amount when the donor dies

6-1-2. 상속세 신고 현황 II (4/5)

Inheritance Tax Return II (4/5)

[단위 : 백만원]

In million won

구분 Classification		상속공제 Inheritance Deductions				과세 표준 Tax Base (26=20-21)	산출세액 Calculated Tax Amount (27)	문화재 등 징 수유예세액 Deferment of Collection of Cultural Heritage Data, etc. (28)
		기초공제 Basic Deduction (22)	배우자공제 Spousal Inheritance Deduction [G] (23)	기타인적 공제 Other Personal Reliefs (24)	기타공제 Other Deductions [H] (25)			
		상속재산 가액 규모별 by Value of Inheritance Property [B]	24,172	1,439,729	24,800			
1억 이하 100 million won or less	92	315	81	-	29,159	9,163	-	
3억 이하 300 million won or less	1,333	7,682	76	-	29,170	4,035	-	
5억 이하 500 million won or less	2,020	13,152	570	5,514	31,254	3,926	-	
10억 이하 1 billion won or less	3,605	64,246	2,665	276,805	189,040	27,059	-	
20억 이하 2 billion won or less	9,400	522,276	11,620	642,030	610,781	121,618	-	
30억 이하 3 billion won or less	3,900	275,847	6,583	251,759	536,335	138,384	6	
50억 이하 5 billion won or less	2,622	213,636	2,540	122,520	505,445	165,093	-	
100억 이하 10 billion won or less	1,000	190,649	665	75,894	600,059	243,871	-	
500억 이하 50 billion won or less	200	136,926	-	38,547	949,952	406,975	-	
500억 초과 50 billion won over	-	15,000	-	4,001	475,508	264,662	-	
과세표준 규모별 by Size of Tax Base	24,172	1,439,729	24,800	1,417,070	3,956,703	1,384,786	6	
1억 이하 100 million won or less	3,952	150,055	4,795	229,266	26,971	2,691	-	
3억 이하 300 million won or less	3,900	210,370	2,785	294,896	130,539	17,027	-	
5억 이하 500 million won or less	3,425	158,491	2,190	207,475	186,578	28,337	-	
10억 이하 1 billion won or less	5,095	260,029	5,900	275,886	435,137	83,328	6	
20억 이하 2 billion won or less	6,000	246,434	7,440	215,999	653,299	170,098	-	
30억 이하 3 billion won or less	400	105,040	415	72,365	354,907	111,856	-	
50억 이하 5 billion won or less	800	97,514	665	48,929	355,660	134,608	-	
100억 이하 10 billion won or less	200	104,782	305	42,337	486,733	206,632	-	
500억 이하 50 billion won or less	400	95,014	305	26,416	900,067	424,435	-	
500억 초과 50 billion won over	-	12,000	-	3,501	426,812	205,774	-	

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

[G] 배우자공제는 배우자의 법정상속지분의 범위내에서 실제 상속받은 재산가액에서 공제하는 것임(최소 5억원에서 최대 30억원)

[H] 기타공제(25)에는 일괄공제, 금융재산상속공제 등이 포함됨

[G] Meaning that the deduction for spouse from inherited assets is within the scope of legal interest of spouse(from the minimum of 500 million won to the maximum of 3 billion won)

[H] Including lump-sum deductions and deductions for financial asset

6-1-2. 상속세 신고 현황 II (5/5)

Inheritance Tax Return II (5/5)

[단위 : 백만원]

In million won

구분 Classification	세액공제 Tax Credit						차가감 납부할세액 Tax Amount Due
	소계 Sub-total (29=30+~+34)	증여세액 Gift Tax Credit [I] (30)	창업자금증여 Special Cases of Taxation of Gift Tax on Start-up Business Fund (31)	신고세액 Credit Granted for Tax Report (32)	단기상속 Tax Credit Pertaining to Short-Term Re-Succession [J] (33)	외국납부세액 foreign tax credit [K] (34)	
상속재산 가액규모별 by Value of Inheritance Property [B]	250,328	109,924	91	123,083	16,954	276	1,134,452
1억 이하 100 million won or less	7,990	7,776	-	119	95	-	1,173
3억 이하 300 million won or less	2,985	2,894	-	91	-	-	1,050
5억 이하 500 million won or less	2,467	2,283	-	153	31	-	1,459
10억 이하 1 billion won or less	10,726	8,933	-	1,668	125	-	16,333
20억 이하 2 billion won or less	28,340	17,674	-	9,874	792	-	93,278
30억 이하 3 billion won or less	21,648	7,678	-	12,423	1,271	276	116,730
50억 이하 5 billion won or less	29,605	13,661	-	14,575	1,369	-	135,488
100억 이하 10 billion won or less	51,082	26,947	91	21,217	2,827	-	192,789
500억 이하 50 billion won or less	61,805	15,077	-	37,299	9,429	-	345,170
500억 초과 50 billion won over	33,680	7,001	-	25,664	1,015	-	230,982
과세표준 규모별 by Size of Tax Base	250,328	109,924	91	123,083	16,954	276	1,134,452
1억 이하 100 million won or less	376	115	-	183	78	-	2,315
3억 이하 300 million won or less	2,592	995	-	1,482	115	-	14,435
5억 이하 500 million won or less	4,444	1,699	-	2,435	310	-	23,893
10억 이하 1 billion won or less	13,325	5,248	-	7,390	687	-	69,997
20억 이하 2 billion won or less	30,730	14,324	-	15,023	1,107	276	139,368
30억 이하 3 billion won or less	23,208	13,052	-	9,601	555	-	88,648
50억 이하 5 billion won or less	27,505	14,509	-	11,561	1,435	-	107,103
100억 이하 10 billion won or less	38,704	18,636	91	17,501	2,476	-	167,928
500억 이하 50 billion won or less	81,608	34,702	-	37,730	9,176	-	342,827
500억 초과 50 billion won over	27,836	6,644	-	20,177	1,015	-	177,938

생산부서 : 재산세과(장병식 397-1766)

[2007년 6-1-2]

[I] 증여세액공제(30)는 사전증여재산가액(18) 결정시 산출세액 한도내에서 공제

[J] 이미 상속세가 부과된 재산에 대하여 재상속이 될 경우 그 재상속이 개시되는 기간에 따라 일정금액을 공제

[K] 외국법령에 의하여 상속과 관련하여 납부한 세액에 대하여 일정 범위내에서 공제(이중과세 방지)

[I] Meaning pre-paid gift tax for pre-gifted assets

[J] Deduction of certain amount depending on the period when the re-succession starts in case assets that inheritance tax is already imposed is resucceeded

[K] Deduction of inheritance-related tax within a certain scope in compliance with a foreign national law

6-1-3. 피상속인의 연령별 신고 현황

Return of Inheritance Tax by Age of Ancestors

[단위 : 명]

In Person

구분 Classification		합계 Total (1)	40세 미만 under 40 years (2)	40세 이상 40 years or more (3)	50세 이상 50 years or more (4)	60세 이상 60 years or more (5)	70세 이상 70 years or more (6)	80세 이상 80 years or more (7)	기타 Others [B] (8)
2005년	2005 Total	1,861	29	63	202	431	621	508	7
2006년	2006 Total	2,354	18	112	259	524	724	702	15
2007년	2007 Total [A]	3,151	30	112	338	726	998	929	18
납세지별	by Tax Address	3,151	30	112	338	726	998	929	18
서울	Seoul	1,327	14	49	157	287	385	429	6
인천	Incheon	127	1	3	10	31	48	34	-
경기	Gyeonggi	874	9	26	86	225	312	214	2
강원	Gangwon	49	-	2	5	10	17	15	-
대전	Daejeon	64	1	3	7	8	22	23	-
충북	Chungbuk	31	-	2	2	11	5	11	-
충남	Chungnam	102	-	2	20	19	34	27	-
광주	Gwangju	47	1	2	-	10	12	22	-
전북	Jeonbuk	45	-	2	6	7	15	14	1
전남	Jeonnam	33	2	2	3	9	8	8	1
대구	Daegu	83	-	4	8	22	25	23	1
경북	Gyeongbuk	49	-	1	5	9	15	19	-
부산	Busan	164	1	5	14	36	55	51	2
울산	Ulsan	38	-	3	4	10	14	7	-
경남	Gyeongnam	77	-	4	9	24	18	20	2
제주	Jeju	41	1	2	2	8	13	12	3
상속세 과세가액	Taxable Amount [C]	3,151	30	112	338	726	998	929	18
10억 이하	1 billion won or less	60	2	-	2	7	18	30	1
30억 이하	3 billion won or less	91	-	8	6	20	20	33	4
50억 이하	5 billion won or less	89	-	3	5	17	26	37	1
100억 이하	10 billion won or less	682	11	25	58	108	228	247	5
200억 이하	20 billion won or less	1,310	13	47	158	334	421	332	5
300억 이하	30 billion won or less	483	2	20	56	132	159	112	2
500억 이하	50 billion won or less	236	1	5	33	60	69	68	-
1000억 이하	100 billion won or less	129	-	3	13	31	36	46	-
5000억 이하	500 billion won or less	65	1	1	6	16	20	21	-
5000억 초과	500 billion won over	6	-	-	1	1	1	3	-

생산부서 : 재산세과(장병식 397-1766)

[2007년 6-1-3]

[A] 2007년도 상속세 신고자중 과세미달을 제외하고 작성

[B] 피상속인(사망자)이 비거주자 등인 경우

[C] 상속세과세가액 규모별은 6-1-2 통계표의 상속재산가액(3)을 기준으로 작성

[A] Based on the number of inheritance tax returns filed for cases inherited during 2007

[B] In case of non-resident ancestor

[C] Based on the value of assets inherited(3) in table 6-1-2

6-2-1. 상속세 결정 현황 I (1/5)

Assessment of Inheritance Tax I (1/5)

[단위 : 백만원]

In million won

		피상속인수 Number of Ancestors	총상속재산가액 Total Inheritance Property			비과세재산가액 Tax-free Assets		
			소계 Sub-Total	상속재산 Value of Inheritance Property	추정상속재산 non-proof amount for Pre-disposed Assets [C]	소계 Sub-Total	금양임야 forest land of ancestor tomb or agricultural land belong to tumb [D]	문화재가액 State-Designated cultural heritage, etc. [E]
구분	Classification	(1)	(2=3+4)	(3)	(4)	(5=6+7+8)	(6)	(7)
2005년	2005 Total	1,816	3,799,637	3,638,902	160,735	46,027	**	**
2006년	2006 Total	2,221	4,159,079	4,021,351	137,728	45,429	**	**
2007년	2007 Total [A]	2,603	5,794,589	5,639,492	155,097	27,667	9,355	151
납세지별	by Tax Address [B]	2,603	5,794,589	5,639,492	155,097	27,667	9,355	151
서울	Seoul	1,133	3,382,489	3,303,713	78,776	20,640	3,192	113
인천	Incheon	168	182,837	175,421	7,416	412	412	-
경기	Gyeonggi	577	998,756	965,845	32,911	3,922	3,591	-
강원	Gangwon	33	40,024	39,308	716	72	15	-
대전	Daejeon	67	120,394	117,878	2,516	1,097	740	38
충북	Chungbuk	55	61,554	59,182	2,372	370	370	-
충남	Chungnam	64	63,916	61,780	2,136	382	381	-
광주	Gwangju	43	131,881	129,037	2,844	258	258	-
전북	Jeonbuk	33	52,816	52,610	206	51	51	-
전남	Jeonnam	30	44,341	43,235	1,106	249	200	-
대구	Daegu	73	183,955	175,851	8,104	120	66	-
경북	Gyeongbuk	72	72,726	71,981	745	39	39	-
부산	Busan	147	264,370	254,212	10,158	50	35	-
울산	Ulsan	24	38,692	38,359	333	-	-	-
경남	Gyeongnam	52	120,950	118,067	2,883	-	-	-
제주	Jeju	32	34,888	33,013	1,875	5	5	-

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

[A] 2007년 상속세 과세실적(과세미달 등 제외)을 기준으로 작성

[B] 상속세의 납세지는 피상속인(사망자)의 주소지(거소지)이며, 피상속인이 비거주자인 경우 국내의 주된 상속재산의 소재지가 납세지임

[C] 피상속인이 재산을 처분하였거나 채무를 부담한 경우, 피상속인의 재산에서 인출한 경우로써 용도미입증액

[D] 피상속인이 제사를 주재하고 있던 선조의 분묘에 속한 임야 및 묘토인 농지

[E] 국가·시·도 지정 문화재 및 문화재보호구역안의 토지

[A] Based on inheritance tax returns filed for cases inherited during 2007(Excluding cases under tax threshold)

[B] Tax address of inheritance tax is the address of the ancestor. In case the ancestor is non-resident, tax address is where the main asset inheritee is located

[C] Non-proof amount for Pre-disposed Assets

[D] Forest land of ancestor tomb or agricultural land belonging to tomb

[E] Statement, city- and province-Designated cultural heritage, etc

6-2-1. 상속세 결정 현황 I (2/5)

Assessment of Inheritance Tax I (2/5)

[단위 : 백만원]

In million won

		비과세 재산가액	과세가액 불산입액 Exclusion in Inheritance Assets			공제 금액 Public Imposts, etc. Deducted from Value of Inherited Property		
		기타	소계	공익법인출연 재산가액	공익신탁 재산가액	기타	소계	채무
		Others	Sub-Total	Property Contributed to Public Service Corporation, etc.	Property Entrusted with Public Trust	Others	Sub-Total	Debts
구분 Classification		(8)	(9=10+11+12)	(10)	(11)	(12)	(13=14+15+16)	(14)
2005년	2005 Total	**	**	**	**	**	463,739	421,749
2006년	2006 Total	**	**	**	**	**	446,704	409,545
2007년	2007 Total [A]	18,161	95,637	95,507	130	-	616,140	546,232
납세지별	by Tax Address [B]	18,161	95,637	95,507	130	-	616,140	546,232
서울	Seoul	17,335	78,474	78,444	30	-	318,482	272,484
인천	Incheon	-	2,941	2,841	100	-	22,495	20,397
경기	Gyeonggi	331	3,980	3,980	-	-	123,564	114,333
강원	Gangwon	57	1,810	1,810	-	-	1,865	1,575
대전	Daejeon	319	451	451	-	-	18,171	17,193
충북	Chungbuk	-	103	103	-	-	5,510	4,637
충남	Chungnam	1	42	42	-	-	5,414	4,814
광주	Gwangju	-	5,225	5,225	-	-	14,408	13,429
전북	Jeonbuk	-	-	-	-	-	3,303	2,746
전남	Jeonnam	49	-	-	-	-	11,032	10,646
대구	Daegu	54	230	230	-	-	26,004	23,753
경북	Gyeongbuk	-	-	-	-	-	5,681	4,930
부산	Busan	15	2,281	2,281	-	-	38,022	34,663
울산	Ulsan	-	-	-	-	-	8,017	7,607
경남	Gyeongnam	-	100	100	-	-	10,859	9,916
제주	Jeju	-	-	-	-	-	3,313	3,109

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

6-2-1. 상속세 결정 현황 I (3/5)

Assessment of Inheritance Tax I (3/5)

[단위 : 백만원]

In million won

		공제 금액 Public Imposts, etc. Deducted from Value of Inherited Property		가산하는증여재산가액 Adding the property for Ex-gifted Asset			상속세 과세가액 Taxable Value of Inheritance Tax	상속공제 소계 Sub-Total
		공과금 Public Imposts	장례비용 Funeral expenses	소계 Sub-Total	증여재산 Addition for Ex- gifted Assers	창업자금 Special Cases of Taxation of Gift Tax on Start-up Business Fund [F]		
구분 Classification		(15)	(16)	(17=18+19)	(18)	(19)	(20=2-5-9-13+17)	(21=22+ ~ +25)
2005년	2005 Total	**	**	845,274	**	**	4,135,145	1,489,310
2006년	2006 Total	**	**	577,262	**	**	4,244,208	1,733,798
2007년	2007 Total [A]	52,537	17,531	748,272	748,272	-	5,803,417	2,186,698
납세지별	by Tax Address [B]	52,377	17,531	748,272	748,272	-	5,803,417	2,186,698
서울	Seoul	38,858	7,140	401,941	401,941	-	3,366,834	1,091,684
인천	Incheon	1,068	1,030	35,691	35,691	-	192,680	89,363
경기	Gyeonggi	4,914	4,317	132,784	132,784	-	1,000,074	465,685
강원	Gangwon	58	232	4,150	4,150	-	40,427	28,699
대전	Daejeon	467	511	13,380	13,380	-	114,055	50,540
충북	Chungbuk	467	406	4,183	4,183	-	59,754	35,241
충남	Chungnam	140	460	14,530	14,530	-	72,608	39,443
광주	Gwangju	652	327	26,125	26,125	-	138,115	39,754
전북	Jeonbuk	312	245	8,367	8,367	-	57,829	26,619
전남	Jeonnam	196	190	4,404	4,404	-	37,464	18,789
대구	Daegu	1,671	580	27,407	27,407	-	185,008	84,755
경북	Gyeongbuk	319	432	12,193	12,193	-	79,199	27,470
부산	Busan	2,400	959	37,672	37,672	-	261,689	99,898
울산	Ulsan	253	157	7,312	7,312	-	37,987	20,791
경남	Gyeongnam	577	366	14,708	14,708	-	124,699	49,816
제주	Jeju	25	179	3,425	3,425	-	34,995	18,151

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

[F] 창업을 위해 금전 등을 증여받을때 낮은 세율로 증여세를 과세하고 증여자가 사망할때 상속재산가액에 가산하여 상속세로 정산

[F] Taxing gifted money for business start-up at a low tax rate and adjusting as inheritance tax by adding the money to the inherited amount when the donor dies

6-2-1. 상속세 결정 현황 I (4/5)

Assessment of Inheritance Tax I (4/5)

[단위 : 백만원]

In million won

		상속공제 Inheritance Deductions				과세표준 Tax Base (26=20-21)	산출세액 Calculated Tax Amount (27)	문화재 등 징수유예 세액 Deferment of Collection of Cultural Heritage Data, etc. (28)
		기초공제 Basic Deduction (22)	배우자공제 Spousal Inheritance Deduction [G] (23)	기타 인적공제 Other Personal Reliefs (24)	기타공제 Other Deductions [H] (25)			
구분 Classification		(22)	(23)	(24)	(25)	(26=20-21)	(27)	(28)
2005년	2005 Total	47,426	763,963	25,562	652,359	2,645,835	1,032,624	**
2006년	2006 Total	62,823	920,127	24,730	726,118	2,510,410	931,919	**
2007년	2007 Total [A]	61,741	1,140,435	24,401	960,121	3,616,719	1,390,659	-
납세지별	by Tax Address [B]	61,741	1,140,435	24,401	960,121	3,616,719	1,390,659	-
서울	Seoul	15,210	586,774	5,604	484,096	2,275,150	923,312	-
인천	Incheon	9,830	43,125	3,195	33,213	103,317	34,281	-
경기	Gyeonggi	13,706	232,818	5,180	213,981	534,389	181,568	-
강원	Gangwon	200	14,650	607	13,242	11,728	2,614	-
대전	Daejeon	600	26,131	1,185	22,624	63,515	22,164	-
충북	Chungbuk	1,620	17,395	620	15,606	24,513	6,609	-
충남	Chungnam	1,600	17,941	630	19,272	33,165	8,428	-
광주	Gwangju	1,100	20,210	1,355	17,089	98,361	41,915	-
전북	Jeonbuk	800	11,672	350	13,797	31,210	9,643	-
전남	Jeonnam	200	7,265	30	11,294	18,675	5,147	-
대구	Daegu	1,200	45,366	930	37,259	100,253	35,327	-
경북	Gyeongbuk	6,200	15,363	960	4,947	51,729	20,222	-
부산	Busan	3,520	55,442	1,205	39,731	161,791	60,613	-
울산	Ulsan	1,600	12,089	1,595	5,507	17,196	5,175	-
경남	Gyeongnam	2,755	27,468	955	18,638	74,883	29,254	-
제주	Jeju	1,600	6,726	-	9,825	16,844	4,387	-

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

[G] 배우자공제(23)는 배우자의 법정상속지분의 범위내에서 실제 상속받은 재산가액에서 공제하는 것임(최소 5억원에서 최대 30억원)

[H] 기타공제(25)에는 일괄공제, 금융재산상속공제 등이 포함됨

[G] Meaning that the deduction for spouse from inherited assets is within the scope of legal interest of spouse(from the minimum of 500 million won to the maximum of 3 billion won)

[H] Including lump-sum deductions and deductions for financial asset

6-2-1. 상속세 결정 현황 I (5/5)

Assessment of Inheritance Tax I (5/5)

[단위 : 백만원]

In million won

구분 Classification	세액공제 Tax Credit							가산세 Penalty Tax	총결정세액 Total Tax Due
	소계 Sub-total	증여세액 Gift Tax Credit [I]	창업자금 증여 Special Cases of Taxation of Gift Tax on Start-up Business Fund	신고세액 Credit Granted for Tax Report	단기상속 Tax Credit Pertaining to Short-Term Re-Succession [J]	외국납부 세액 foreign tax credit [K]			
	(29=30+~+34)	(30)	(31)	(32)	(33)	(34)	(35)	(36=27-28-29+35)	
2005년 2005 Total	337,886	230,792	**	62,622	**	**	30,967	725,607	
2006년 2006 Total	210,277	128,971	**	62,997	**	**	36,925	757,582	
2007년 2007 Total [A]	276,810	154,683	-	101,020	21,101	6	52,706	1,166,555	
납세지별 by Tax Address [B]	276,810	154,683	-	101,020	21,101	6	52,706	1,166,555	
서울 Seoul	174,002	87,631	-	67,952	18,419	-	35,593	784,903	
인천 Incheon	8,687	6,460	-	2,220	7	-	1,821	27,415	
경기 Gyeonggi	39,787	23,837	-	13,489	2,455	6	5,350	147,131	
강원 Gangwon	695	510	-	185	-	-	71	1,990	
대전 Daejeon	4,314	2,797	-	1,491	26	-	1,334	19,184	
충북 Chungbuk	902	331	-	481	90	-	245	5,952	
충남 Chungnam	2,943	2,415	-	520	8	-	367	5,852	
광주 Gwangju	10,190	7,372	-	2,818	-	-	1,632	33,357	
전북 Jeonbuk	1,968	1,317	-	643	8	-	525	8,200	
전남 Jeonnam	957	620	-	295	42	-	217	4,407	
대구 Daegu	6,802	4,503	-	2,295	4	-	1,718	30,243	
경북 Gyeongbuk	3,365	1,802	-	1,563	-	-	611	17,468	
부산 Busan	14,096	9,695	-	4,363	38	-	1,585	48,102	
울산 Ulsan	1,315	1,032	-	283	-	-	226	4,086	
경남 Gyeongnam	6,337	4,033	-	2,304	-	-	510	23,427	
제주 Jeju	450	328	-	118	4	-	901	4,838	

생산부서 : 재산세과(장병식 397-1766)

[2007년 6-2-1]

[I] 증여세액공제(30)는 사전증여재산가액(18) 결정시 산출세액 한도내에서 공제

[J] 이미 상속세가 부과된 재산에 대하여 재상속이 될 경우 그 재상속이 개시되는 기간에 따라 일정금액을 공제

[K] 외국법령에 의하여 상속과 관련하여 납부한 세액에 대하여 일정 범위내에서 공제(이중과세 방지)

[I] Meaning pre-paid gift tax for pre-gifted assets

[J] Deduction of certain amount depending on the period when the re-succession starts in case assets that inheritance tax is already imposed is resucceeded

[K] Deduction of inheritance-related tax within a certain scope in compliance with a foreign national law

6-2-2. 상속세 결정 현황 II (1/5)

Assessment of Inheritance Tax II (1/5)

[단위 : 백만원]

In million won

구분 Classification	피상속인수 Number of Ancestors [A]	총상속재산가액 Total Inheritance Property			비과세재산가액 Tax-free Assets		
		소계 Sub-Total	상속재산 Value of Inheritance Property	추정상속재산 non-proof amount for Pre-disposed Assets [C]	소계 Sub-Total	금양임야 forest land of ancestor tomb or agricultural land belong to tumb [D]	문화재가액 State-Designated cultural heritage, etc. [E]
		(1)	(2=3+4)	(3)	(4)	(5=6+7+8)	(6)
상속재산 가액규모별 by Value of Inheritance Property [B]	2,603	5,794,589	5,639,492	155,097	27,667	9,355	151
1억 이하 100 million won or less	259	2,429	2,429	-	-	-	-
3억 이하 300 million won or less	169	13,828	13,290	538	-	-	-
5억 이하 500 million won or less	78	16,496	15,878	618	-	-	-
10억 이하 1 billion won or less	436	284,711	271,980	12,731	644	644	-
20억 이하 2 billion won or less	903	1,203,744	1,159,387	44,357	3,575	3,402	26
30억 이하 3 billion won or less	330	747,757	721,159	26,598	3,126	2,575	70
50억 이하 5 billion won or less	208	709,791	690,693	19,098	1,201	999	17
100억 이하 10 billion won or less	134	820,232	795,641	24,591	1,097	1,097	-
500억 이하 50 billion won or less	82	1,417,020	1,395,297	21,723	18,024	638	38
500억 초과 50 billion won over	4	578,581	573,738	4,843	-	-	-
과세표준 규모별 by Size of Tax Base	2,603	5,794,589	5,639,492	155,097	27,667	9,355	151
1억 이하 100 million won or less	746	346,226	332,756	13,470	735	640	-
3억 이하 300 million won or less	492	456,259	437,596	18,663	1,162	1,160	-
5억 이하 500 million won or less	304	398,588	388,268	10,320	962	938	24
10억 이하 1 billion won or less	429	729,205	703,857	25,348	2,647	2,541	-
20억 이하 2 billion won or less	313	794,325	772,430	21,895	2,503	1,990	89
30억 이하 3 billion won or less	115	470,849	458,991	11,858	948	763	-
50억 이하 5 billion won or less	84	418,977	406,460	12,517	616	616	-
100억 이하 10 billion won or less	63	553,078	536,872	16,206	496	496	-
500억 이하 50 billion won or less	53	1,080,866	1,057,743	23,123	17,598	211	38
500억 초과 50 billion won over	4	546,216	544,519	1,697	-	-	-

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

[A] 2007년 상속세 과세실적(과세미달 등 제외)을 기준으로 작성

[B] 상속재산가액 규모별은 총상속재산가액에 가산하는 증여재산가액을 합산한 금액을 기준

[C] 피상속인이 재산을 처분하였거나 채무를 부담한 경우, 피상속인의 재산에서 인출한 경우로써 용도미입증액

[D] 피상속인이 제사를 주재하고 있던 선조의 분묘에 속한 임야 및 묘토인 농지

[E] 국가·시·도 지정 문화재 및 문화재보호구역안의 토지

[A] Based on inheritance tax returns filed for cases inherited during 2007(Excluding cases under tax threshold)

[B] Based on total value of inheritance property[(2)+(17)]

[C] Non-proof amount for Pre-disposed Assets

[D] Forest land of ancestor tomb or agricultural land belonging to tomb

[E] Statement, city- and province-Designated cultural heritage, etc

6-2-2. 상속세 결정 현황 II (2/5)

Assessment of Inheritance Tax II (2/5)

[단위 : 백만원]

In million won

	비과세 재산가액	과세가액 불산입액 Exclusion in Inheritance Assets				공제 금액 Amount of Deduction		
		기타	소계	공익법인출 연재산가액	공익신탁 재산가액	기타	소계	공과금
	Others	Sub-Total	Property Contributed to Public Service Corporation, etc.	Property Entrusted with Public Trust	Others	Sub-Total	Public Imposts	
구분 Classification	(8)	(9=10+11+12)	(10)	(11)	(12)	(13=14+15+16)	(14)	
상속재산 가액규모별	by Value of Assets Inherited [B]	18,161	95,637	95,507	130	-	616,140	52,377
1억 이하	100 million won or less	-	451	451	-	-	1,230	-
3억 이하	300 million won or less	-	-	-	-	-	937	-
5억 이하	500 million won or less	-	-	-	-	-	1,154	59
10억 이하	1 billion won or less	-	306	306	-	-	23,539	726
20억 이하	2 billion won or less	147	1,078	1,078	-	-	109,291	2,180
30억 이하	3 billion won or less	481	1,562	1,532	30	-	93,664	4,720
50억 이하	5 billion won or less	185	5,510	5,510	-	-	83,428	3,209
100억 이하	10 billion won or less	-	4,963	4,963	-	-	113,380	12,548
500억 이하	50 billion won or less	17,348	29,673	29,573	100	-	172,433	13,293
500억 초과	50 billion won over	-	52,094	52,094	-	-	17,084	15,642
과세표준 규모별	by Size of Tax Base	18,161	95,637	95,507	130	-	616,140	52,377
1억 이하	100 million won or less	95	1,100	1,100	-	-	49,672	2,203
3억 이하	300 million won or less	2	1,101	1,101	-	-	51,775	906
5억 이하	500 million won or less	-	1,903	1,903	-	-	56,321	1,222
10억 이하	1 billion won or less	106	1,428	1,398	30	-	86,501	2,370
20억 이하	2 billion won or less	424	7,742	7,742	-	-	86,175	7,289
30억 이하	3 billion won or less	185	70	70	-	-	84,354	3,246
50억 이하	5 billion won or less	-	210	210	-	-	46,436	8,529
100억 이하	10 billion won or less	-	3,580	3,580	-	-	50,815	3,599
500억 이하	50 billion won or less	17,349	26,409	26,309	100	-	88,045	9,197
500억 초과	50 billion won over	-	52,094	52,094	-	-	16,046	13,816

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

6-2-2. 상속세 결정 현황 II (3/5)

Assessment of Inheritance Tax II (3/5)

[단위 : 백만원]

In million won

구분 Classification		공제 금액 Amount of Deduction		가산하는 증여재산가액 Adding the property for Ex-gifted Asset			상속세 과세가액 Taxable Amount
		장례비용 Funeral expenses	채무 Debts	소계 Sub-Total	증여재산 Addition for Ex-gifted Assers	창업자금 Special Cases of Taxation of Gift Tax on Start-up Business Fund [F]	
		(15)	(16)	(17=18+19+20)	(18)	(19)	
상속재산 가액 규모별	by Value of Inheritance Property [B]	17,531	546,232	748,272	748,272	-	5,803,417
1억 이하	100 million won or less	1,230	-	11,821	11,821	-	12,569
3억 이하	300 million won or less	822	115	14,628	14,628	-	27,519
5억 이하	500 million won or less	389	706	14,624	14,624	-	29,966
10억 이하	1 billion won or less	2,886	19,927	37,757	37,757	-	297,979
20억 이하	2 billion won or less	5,659	101,452	113,347	113,347	-	1,203,147
30억 이하	3 billion won or less	2,897	86,047	70,223	70,223	-	719,628
50억 이하	5 billion won or less	1,843	78,376	112,650	112,650	-	732,302
100억 이하	10 billion won or less	1,089	99,743	139,783	139,783	-	840,575
500억 이하	50 billion won or less	676	158,464	218,031	218,031	-	1,414,921
500억 초과	50 billion won over	40	1,402	15,408	15,408	-	524,811
과세표준 규모별	by Size of Tax Base	17,531	546,232	748,272	748,272	-	5,803,417
1억 이하	100 million won or less	3,606	43,863	36,179	36,179	-	330,898
3억 이하	300 million won or less	2,960	47,909	47,018	47,018	-	449,239
5억 이하	500 million won or less	2,447	52,652	42,357	42,357	-	381,759
10억 이하	1 billion won or less	2,945	81,186	79,760	79,760	-	718,389
20억 이하	2 billion won or less	2,689	76,197	98,320	98,320	-	796,225
30억 이하	3 billion won or less	1,068	80,040	80,064	80,064	-	465,541
50억 이하	5 billion won or less	726	37,181	104,695	104,695	-	476,410
100억 이하	10 billion won or less	564	46,652	91,278	91,278	-	589,465
500억 이하	50 billion won or less	486	78,362	160,417	160,417	-	1,109,231
500억 초과	50 billion won over	40	2,190	8,184	8,184	-	486,260

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

[F] 창업을 위해 금전 등을 증여받을 때 낮은 세율로 증여세를 과세하고 증여자가 사망할 때 상속재산가액에 가산하여 상속세로 정산

[F] Special cases of taxation of gift tax on start-up business fund

6-2-2. 상속세 결정 현황 II (4/5)

Assessment of Inheritance Tax II (4/5)

[단위 : 백만원]

In million won

구분 Classification	상속공제 Inheritance Deduction (21)	과세표준 Tax Base (22=20-21)	산출세액 Calculated Tax Amount (23)	문화재등 징수 유예세액 Deferment of Collection of Cultural Heritage Data, etc. (24)	세액공제 Tax Credit	
					소계 Sub-total (25=26+~+30)	증여세액 Gift Tax Credit (26)
상속재산 가액규모별 by Value of Assets Inherited [B]	2,186,698	3,616,719	1,390,659	-	276,810	154,683
1억 이하 100 million won or less	5,004	7,565	950	-	902	902
3억 이하 300 million won or less	13,495	14,024	1,758	-	1,581	1,577
5억 이하 500 million won or less	16,988	12,978	1,995	-	1,543	1,518
10억 이하 1 billion won or less	214,587	83,392	13,555	-	4,611	3,908
20억 이하 2 billion won or less	804,182	398,965	82,328	-	18,371	13,314
30억 이하 3 billion won or less	359,540	360,088	96,534	-	17,784	10,264
50억 이하 5 billion won or less	286,088	446,214	145,140	-	31,623	21,683
100억 이하 10 billion won or less	252,609	587,966	234,888	-	47,809	28,100
500억 이하 50 billion won or less	221,117	1,193,804	559,492	-	120,013	68,849
500억 초과 50 billion won over	13,088	511,723	254,019	-	32,573	4,568
과세표준 규모별 by Size of Tax Base	2,186,698	3,616,719	1,390,659	-	276,810	154,683
1억 이하 100 million won or less	299,065	31,833	3,190	-	1,684	1,575
3억 이하 300 million won or less	342,091	107,148	18,089	-	4,706	3,981
5억 이하 500 million won or less	245,855	135,904	25,937	-	4,997	3,665
10억 이하 1 billion won or less	387,909	330,480	76,558	-	15,054	10,389
20억 이하 2 billion won or less	337,382	458,843	133,837	-	24,247	14,503
30억 이하 3 billion won or less	159,100	306,441	105,538	-	23,024	16,105
50억 이하 5 billion won or less	128,574	347,836	133,513	-	34,490	23,577
100억 이하 10 billion won or less	125,783	463,682	202,990	-	39,777	23,974
500억 이하 50 billion won or less	146,130	963,101	457,253	-	102,704	54,677
500억 초과 50 billion won over	14,809	471,451	233,754	-	26,127	2,237

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

6-2-2. 상속세 결정 현황 II (5/5)

Assessment of Inheritance Tax II (5/5)

[단위 : 백만원]

In million won

구분 Classification		세액공제 Tax Credit				가산세 Penalty Tax	총결정세액 Tax Total Due (32=23-24-25+31)
		창업자금증여 Special Cases of Taxation of Gift Tax on Start-up Business Fund (27)	신고세액 Credit Granted for Tax Report (28)	단기상속 Tax Credit Pertaining to Short-Term Re-Succession [G] (29)	외국납부세액 foreign tax credit (30)		
상속재산 가액규모별	by Value of Assets Inherited [B]	-	101,020	21,101	6	52,706	1,166,555
1억 이하	100 million won or less	-	-	-	-	41	89
3억 이하	300 million won or less	-	4	-	-	25	202
5억 이하	500 million won or less	-	25	-	-	53	505
10억 이하	1 billion won or less	-	525	172	6	1,194	10,138
20억 이하	2 billion won or less	-	4,822	235	-	5,330	69,287
30억 이하	3 billion won or less	-	7,025	495	-	4,258	83,008
50억 이하	5 billion won or less	-	9,589	351	-	7,730	121,247
100억 이하	10 billion won or less	-	15,661	4,048	-	12,527	199,606
500억 이하	50 billion won or less	-	40,494	10,670	-	16,749	456,228
500억 초과	50 billion won over	-	22,875	5,130	-	4,799	226,245
과세표준 규모별	by Size of Tax Base	-	101,020	21,101	6	52,706	1,166,555
1억 이하	100 million won or less	-	77	32	-	430	1,936
3억 이하	300 million won or less	-	631	88	6	1,940	15,323
5억 이하	500 million won or less	-	1,246	86	-	2,490	23,430
10억 이하	1 billion won or less	-	4,433	232	-	5,561	67,065
20억 이하	2 billion won or less	-	9,057	687	-	6,721	116,311
30억 이하	3 billion won or less	-	6,847	72	-	5,266	87,780
50억 이하	5 billion won or less	-	7,952	2,961	-	6,626	105,649
100억 이하	10 billion won or less	-	14,475	1,328	-	10,202	173,415
500억 이하	50 billion won or less	-	33,427	14,600	-	12,946	367,495
500억 초과	50 billion won over	-	22,875	1,015	-	524	208,151

생산부서 : 재산세과(장병식 397-1766)

[2007년 6-2-2]

[G] 이미 상속세가 부과된 재산에 대하여 재상속이 될 경우 그 재상속이 개시되는 기간에 따라 일정금액을 공제

[G] Tax credit pertaining to short-term re-succession

6-2-3. 과세유형별 상속세 결정 현황

Assessment of Inheritance Tax by Type of taxation

[단위 : 백만원]

In million won

		합계		과세			과세미달	
		Total		Case with Tax Base			Case under Minimum Taxables	
구분 Classification		피상속인수 Number of Ancestors (1=3+6)	상속 재산가액 Value of Assets Inherited (2=4+7)	피상속인수 Number of Ancestors (3)	상속 재산가액 Value of Assets Inherited (4)	총결정 세액 Total Determined Tax Amount (5)	피상속인수 Number of Ancestors (6)	상속 재산가액 Value of Assets Inherited (7)
2003년	2003 Total	227,209	11,995,521	1,720	3,127,966	462,331	225,489	8,867,555
2004년	2004 Total	258,021	15,668,786	1,808	4,791,927	953,973	256,213	10,876,859
2005년	2005 Total	227,004	13,891,030	1,816	4,644,911	725,607	225,188	9,246,119
2006년	2006 Total	304,215	17,804,629	2,221	4,736,341	757,582	301,994	13,068,288
2007년	2007 Total [A]	355,789	21,103,460	2,603	6,542,861	1,166,555	353,186	14,560,599
납세지별 by Tax Address		355,789	21,103,460	2,603	6,542,861	1,166,555	353,186	14,560,599
서울	Seoul	51,660	6,969,224	1,133	3,784,430	784,903	50,527	3,184,794
인천	Incheon	17,269	884,596	168	218,528	27,415	17,101	666,068
경기	Gyeonggi	61,275	4,168,032	577	1,131,540	147,131	60,698	3,036,492
강원	Gangwon	14,502	543,079	33	44,174	1,990	14,469	498,905
대전	Daejeon	10,666	519,784	67	133,774	19,184	10,599	386,010
충북	Chungbuk	13,269	526,462	55	65,737	5,952	13,214	460,725
충남	Chungnam	21,164	840,010	64	78,446	5,852	21,100	761,564
광주	Gwangju	11,596	584,538	43	158,006	33,357	11,553	426,532
전북	Jeonbuk	20,871	662,205	33	61,183	8,200	20,838	601,022
전남	Jeonnam	21,260	623,697	30	48,745	4,407	21,230	574,952
대구	Daegu	16,393	843,324	73	211,362	30,243	16,320	631,962
경북	Gyeongbuk	30,777	999,910	72	84,919	17,468	30,705	914,991
부산	Busan	28,868	1,277,687	147	302,042	48,102	28,721	975,645
울산	Ulsan	5,704	290,795	24	46,004	4,086	5,680	244,791
경남	Gyeongnam	26,022	1,097,000	52	135,658	23,427	25,970	961,342
제주	Jeju	4,493	273,117	32	38,313	4,838	4,461	234,804
상속재산 가액규모별 by Value of Inheritance Property [B]		355,789	21,103,460	2,603	6,542,861	1,166,555	353,186	14,560,599
1억 이하	100 million won or less	310,816	4,301,667	259	14,250	89	310,557	4,287,417
3억 이하	300 million won or less	34,015	5,545,209	169	28,456	202	33,846	5,516,753
5억 이하	500 million won or less	5,703	2,183,262	78	31,120	505	5,625	2,152,142
10억 이하	1 billion won or less	3,267	2,251,910	436	322,468	10,138	2,831	1,929,442
20억 이하	2 billion won or less	1,205	1,681,976	903	1,317,091	69,287	302	364,885
30억 이하	3 billion won or less	349	861,801	330	817,980	83,008	19	43,821
50억 이하	5 billion won or less	210	829,039	208	822,441	121,247	2	6,598
100억 이하	10 billion won or less	137	977,427	134	960,015	199,606	3	17,412
500억 이하	50 billion won or less	82	1,635,051	82	1,635,051	456,228	-	-
500억 초과	50 billion won over	5	836,118	4	593,989	226,245	1	242,129

생산부서 : 재산세과(장병식 397-1766)

[2007년 6-2-3]

[A] 2007년중 상속세 결정 기준으로 작성

[B] 상속재산가액규모별은 총상속재산가액(사전증여 재산액 포함)을 기준으로 작성

[A] Based on the number of assesment of Inheritance tax returns filed for cases inherited during 2007

[B] Based on the gross value of inheritance property including the pre-disposed assets

6-2-4. 자산종류별 상속세 결정 현황

Assessment of Inheritance Tax by Type of Property

[단위 : 백만원]

In million won

구분 Classification	합계 Total [C]		토지 Land		건물 Building		유가증권 Securities		금융자산 Financial Asset		기타상속재산 Other Asset		
	인원 In Person	금액 Amount	인원 In Person	금액 Amount	인원 In Person	금액 Amount	인원 In Person	금액 Amount	인원 In Person	금액 Amount	인원 In Person	금액 Amount	
	(1)		(2)		(3)		(4)		(5)		(6)		
2005년	2005 Total	1,816	3,638,902	**	1,633,167	**	525,654	**	643,828	**	611,218	**	225,035
2006년	2006 Total	2,221	4,021,351	**	1,839,823	**	705,798	**	575,872	**	647,900	**	251,958
2007년	2007 Total [A]	2,603	5,639,492	1,876	2,293,302	1,821	1,208,156	506	905,222	2,311	931,546	1,127	301,266
납세지별	by Tax Address	2,603	5,639,492	1,876	2,293,302	1,821	1,208,156	506	905,222	2,311	931,546	1,127	301,266
서울	Seoul	1,133	3,303,713	755	1,036,646	879	794,100	282	693,620	868	606,964	445	172,383
인천	Incheon	168	175,421	101	91,686	83	24,739	19	25,574	120	26,187	46	7,235
경기	Gyeonggi	577	965,845	443	575,706	374	202,847	75	52,269	376	100,999	155	34,024
강원	Gangwon	33	39,308	29	28,727	27	7,150	4	65	60	3,222	29	144
대전	Daejeon	67	117,878	55	55,714	48	19,755	14	25,151	78	10,845	42	6,413
충북	Chungbuk	55	59,182	45	36,028	36	11,561	8	1,785	68	5,512	34	4,296
충남	Chungnam	64	61,780	51	40,095	37	9,407	5	660	75	8,277	36	3,341
광주	Gwangju	43	129,037	33	54,533	32	15,511	11	20,895	71	28,735	34	9,363
전북	Jeonbuk	33	52,610	26	27,973	21	4,839	10	8,519	62	8,573	30	2,706
전남	Jeonnam	30	43,235	23	25,628	19	9,772	5	1,775	60	4,703	30	1,357
대구	Daegu	73	175,851	65	84,777	63	31,422	21	8,641	101	36,949	55	14,062
경북	Gyeongbuk	72	71,981	50	35,503	33	7,755	6	7,128	61	7,283	35	14,312
부산	Busan	147	254,212	103	121,667	93	46,054	25	18,844	126	51,314	62	16,333
울산	Ulsan	24	38,359	22	24,511	16	4,537	6	3,010	50	4,111	28	2,190
경남	Gyeongnam	52	118,067	47	33,968	39	13,624	13	35,492	76	22,557	40	12,426
제주	Jeju	32	33,013	28	20,140	21	5,083	2	1,794	59	5,315	26	681
상속재산 가액규모별	by Value of Inheritance Property [B]	2,603	5,639,492	1,876	2,293,302	1,821	1,208,156	506	905,222	2,311	931,546	1,127	301,266
1억 이하	100 million won or less	259	2,429	66	1,089	30	786	10	25	90	452	39	77
3억 이하	300 million won or less	169	13,290	75	4,884	74	6,761	6	36	98	1,117	40	492
5억 이하	500 million won or less	78	15,878	52	9,087	36	5,431	4	308	84	1,021	37	31
10억 이하	1 billion won or less	436	271,980	298	122,348	298	103,296	41	6,121	277	32,730	92	7,485
20억 이하	2 billion won or less	903	1,159,387	721	534,358	738	391,262	179	45,976	767	143,808	326	43,983
30억 이하	3 billion won or less	330	721,159	283	344,007	274	194,700	82	42,738	338	105,008	187	34,706
50억 이하	5 billion won or less	208	690,693	183	331,140	178	163,687	72	49,755	255	113,769	141	32,342
100억 이하	10 billion won or less	134	795,641	121	342,736	119	172,747	55	92,473	184	135,508	125	52,177
500억 이하	50 billion won or less	82	1,395,297	73	484,126	70	159,933	54	408,478	144	220,177	99	122,583
500억 초과	50 billion won over	4	573,738	4	119,527	4	9,553	3	259,312	74	177,956	41	7,390

생산부서 : 재산세과(장병석 397-1766)

[2007년 6-2-1]

[A] 2007년도 상속세 결정자증 과세미달을 제외하고 작성

[B] 상속재산가액규모별은 6-1-2 통계표의 상속재산가액(3)을 기준으로 작성

[C] 2007년 상속세 결정인원을 기준으로 작성(상속재산에 여러종류의 자산이 존재하므로 자산종류별 인원의 합계와 차이발생)

[A] Based on the number of assesment of Inheritance tax returns filed for cases inherited during 2007 (excluding those under tax threshold)

[B] Based on value of assets inherited(3) in table 6-1-2

[c] Based on the number of persons to file Inheritance Tax for cases inherited during 2007 (There are differences between the [C] and the total number of persons who file inheritance tax since assets vary in inheritance assets)

6-2-5. 피상속인의 연령별 결정 현황

Assessment of Inheritance Tax, by Age of Ancestors

[단위 : 명]

In Person

구분 Classification		합계 Total	40세 미만 under 40 years	40세 이상 40 years or more	50세 이상 50 years or more	60세 이상 60 years or more	70세 이상 70 years or more	80세 이상 80 years or more	기타 Others [B]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2007년	2007 Total [A]	2,603	17	68	225	504	829	940	20
납세지별	by Tax Address	2,603	17	68	225	504	829	940	20
서울	Seoul	1,133	10	27	116	213	332	429	6
인천	Incheon	168	1	11	11	33	50	57	5
경기	Gyeonggi	577	2	12	43	116	197	205	2
강원	Gangwon	33	-	-	2	9	8	14	-
대전	Daejeon	67	-	2	7	11	25	22	-
충북	Chungbuk	55	-	1	2	12	20	20	-
충남	Chungnam	64	-	-	5	12	22	25	-
광주	Gwangju	43	-	1	2	11	9	20	-
전북	Jeonbuk	33	-	-	2	8	8	15	-
전남	Jeonnam	30	1	2	4	8	10	5	-
대구	Daegu	73	1	2	10	17	27	16	-
경북	Gyeongbuk	72	-	-	2	13	30	26	1
부산	Busan	147	-	5	10	21	57	51	3
울산	Ulsan	24	-	2	3	2	7	9	1
경남	Gyeongnam	52	1	3	5	11	19	13	-
제주	Jeju	32	1	-	1	7	8	13	2
상속재산 가액규모별	by Value of Inheritance Property [C]	2,603	17	68	225	504	829	940	20
1억 이하	100 million won or less	259	2	7	6	25	89	124	6
3억 이하	300 million won or less	169	1	2	6	22	64	73	1
5억 이하	500 million won or less	78	-	1	6	6	29	34	2
10억 이하	1 billion won or less	436	7	8	26	58	120	212	5
20억 이하	2 billion won or less	903	3	27	93	214	295	268	3
30억 이하	3 billion won or less	330	3	9	36	84	99	97	2
50억 이하	5 billion won or less	208	-	8	27	47	64	62	-
100억 이하	10 billion won or less	134	-	4	15	33	40	41	1
500억 이하	50 billion won or less	82	1	2	9	14	28	28	-
500억 초과	50 billion won over	4	-	-	1	1	1	1	-

생산부서 : 재산세과(장병식 397-1766)

[2008년 신규]

[A] 2007년도 상속세 결정자중 과세미달을 제외하고 작성

[B] 피상속인(사망자)이 비거주자 등인 경우

[C] 상속재산가액규모별은 총상속재산가액에 가산하는증여가액을 합산한 금액을 기준

[A] Based on the number of persons who file inheritance tax for cases inherited during 2007 excluding those under tax threshold

[B] In case of non-resident ancestor

[C] Based on the gross value of inheritance property including the pre-disposed assets

6-2-6. 상속세 분납신고 및 연부연납 허가 현황

Inheritance Tax Payment in Installment and Approved Payment in Long-term Yearly Installment

[단위 : 백만원]

In million won

구분 Classification		신고세액 Tax Amount Filed [A]		분납세액 Tax Amount Paid in Installment [B]		연부연납세액 Tax amount paid by Annual Installments [C]	
		건수 Number of Cases	세액 Tax Amount	건수 Number of Cases	세액 Tax Amount	건수 Number of Cases	세액 Tax Amount
		(1)		(2)		(3)	
2006년	2006 Total	2,354	866,508	580	148,946	363	242,450
2007년	2007 Total	3,151	1,134,452	888	174,770	533	220,668
납세지별	by Tax Adress [D]	3,151	1,134,452	888	174,770	533	220,668
서울	Seoul	1,327	728,418	449	120,342	277	169,295
인천	Incheon	127	16,202	29	2,994	11	1,110
경기	Gyeonggi	874	184,300	243	32,101	125	21,415
강원	Gangwon	49	3,041	6	183	4	147
대전	Daejeon	64	36,397	15	2,215	7	493
충북	Chungbuk	31	2,906	7	377	11	373
충남	Chungnam	102	12,231	18	802	11	1,000
광주	Gwangju	47	23,175	11	849	9	3,209
전북	Jeonbuk	45	4,772	9	306	4	619
전남	Jeonnam	33	3,369	6	759	2	650
대구	Daegu	83	15,481	23	2,592	25	7,978
경북	Gyeongbuk	49	10,904	11	794	11	2,352
부산	Busan	164	58,164	36	5,736	16	7,118
울산	Ulsan	38	4,446	5	252	4	82
경남	Gyeongnam	77	24,593	15	3,133	10	4,448
제주	Jeju	41	6,053	5	1,335	6	370

생산부서 : 재산세과(장병식 397-1766)

[2007년 6-3-1]

[A] 2007년 상속세 신고자중 과세미달을 제외하고 작성

[B] 2007년 상속세 신고자중 분납 신청한 것을 말함

[C] 2007년에 연부연납을 허가한 실적을 말함

[D] 상속세의 납세지는 피상속인(사망자)의 주소지(거소지)이며, 피상속인이 비거주자인 경우 국내의 주된 상속재산의 소재지가 납세지임

[A] Based on inheritance tax returns filed for cases inherited during 2007(Excluding cases under tax threshold)

[B] Based on installment payment request made during 2007

[C] Based on long-term yearly installment agreements concluded during 2007

[D] Tax address of inheritance tax is the address of the ancestor. In case the ancestor is non-resident, tax address is where the main asset inherited is located

6-3-1. 증여세 신고 현황 I (1/3)

Gift Tax Return I (1/3)

[단위 : 백만원]

In million won

구분 Classification		신고인원 Number of Returns (1)	증여재산가액 Value of Assets gifted (2)	비과세 재산가액 Tax-free Assets (3)	채무 Obligation (4)	증여세 과세가액 Taxable Value of Gift (5=2-3-4)	재차증여 가산액 Addition for Ex-gifted Assets [C] (6)
2005년	2005 Total	59,377	7,437,159	1,711	632,614	6,802,834	1,373,833
2006년	2006 Total	73,178	10,274,716	958	948,599	9,325,159	1,807,884
2007년	2007 Total [A]	98,600	12,898,040	1,281	898,396	11,998,363	1,961,023
납세지별	by Tax Address [B]	98,600	12,898,040	1,281	898,396	11,998,363	1,961,023
서울	Seoul	30,907	6,747,102	463	513,051	6,233,588	1,304,488
인천	Incheon	4,890	534,883	-	28,454	506,429	59,156
경기	Gyeonggi	25,516	2,976,224	322	224,886	2,751,016	306,160
강원	Gangwon	2,118	130,808	4	6,572	124,232	13,508
대전	Daejeon	2,820	227,286	28	13,759	213,499	21,647
충북	Chungbuk	2,233	135,491	98	4,029	131,364	11,224
충남	Chungnam	4,179	322,377	20	10,337	312,020	23,099
광주	Gwangju	2,336	147,623	3	6,806	140,814	14,630
전북	Jeonbuk	1,967	105,235	65	6,460	98,710	4,474
전남	Jeonnam	1,893	86,958	33	5,375	81,550	3,914
대구	Daegu	3,361	307,884	3	26,714	281,167	54,594
경북	Gyeongbuk	3,900	218,984	47	6,662	212,275	12,810
부산	Busan	5,168	451,807	136	26,869	424,802	95,501
울산	Ulsan	1,893	132,077	37	4,221	127,819	9,738
경남	Gyeongnam	3,888	267,754	22	11,369	256,363	15,769
제주	Jeju	1,531	105,547	-	2,832	102,715	10,311

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

[A] 2007년 증여세 과세실적(과세미달 등 제외)을 기준으로 작성

[B] 증여세는 수증자(증여받는자)의 주소지가 납세지이며, 수증자가 비거주자인 경우는 증여자(증여하는자)의 주소지가 납세지임

[C] 동일인으로부터 10년 이내에 1천만원 이상 재산을 증여받을 경우 그 재산액을 합산(부모는 동일인)

[A] Based on the number of gift tax return filled for cases gifted during 2007(Excluding cases under tax threshold)

[B] Tax address of gift tax is the donee's address. In case of non-resident donee, tax address is the donor's address

[C] Combining assets in case more than 10 million won was inherited from the same person within 10 years
(Parents are the same person)

6-3-1. 증여세 신고 현황 I (2/3)

Gift Tax Return I (2/3)

[단위 : 백만원]

In million won

구분 Classification	증여재산공제 Gift Deduction [D]				재해손실 공제 Deduction for losses [E]	감정평가 수수료 Appraisal Fee [F]	과세 표준 Tax Base (13=5+6-7-11-12)
	소계 Sub-Total (7=8+9+10)	배우자 for Spouse (8)	직계존비속 for Dependents (9)	그 밖의 친족 for Other Relatives (10)			
	2005년 2005 Total	1,476,325	353,516	1,074,646			
2006년 2006 Total	1,644,688	322,414	1,267,565	54,709	31	-	9,488,324
2007년 2007 Total [A]	2,098,804	402,432	1,614,915	81,457	47	180	11,860,355
납세지별 by Tax Address [B]	2,098,804	402,432	1,614,915	81,457	47	180	11,860,355
서울 Seoul	774,324	197,664	552,868	23,792	5	114	6,763,633
인천 Incheon	103,335	15,767	83,090	4,478	2	15	462,233
경기 Gyeonggi	516,407	107,008	389,493	19,906	35	32	2,540,702
강원 Gangwon	40,714	4,502	33,799	2,413	-	-	97,026
대전 Daejeon	51,209	8,335	40,741	2,133	-	1	183,936
충북 Chungbuk	40,248	1,214	36,859	2,175	-	8	102,332
충남 Chungnam	85,072	12,728	68,925	3,419	-	1	250,046
광주 Gwangju	43,046	5,462	35,608	1,976	-	3	112,395
전북 Jeonbuk	35,397	1,893	31,579	1,925	5	-	67,782
전남 Jeonnam	32,234	1,230	29,080	1,924	-	-	53,230
대구 Daegu	75,354	12,502	59,890	2,962	-	2	260,405
경북 Gyeongbuk	71,738	5,600	62,617	3,521	-	-	153,347
부산 Busan	88,504	17,190	67,129	4,185	-	2	431,797
울산 Ulsan	39,374	3,300	34,426	1,648	-	-	98,183
경남 Gyeongnam	69,696	5,247	60,734	3,715	-	1	202,435
제주 Jeju	32,152	2,790	28,077	1,285	-	1	80,873

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

[D] 합산대상기간 10년 이내에 배우자 6억원, 직계존비속 3천만원(미성년자 15백만원), 그 밖의 친족 5백만원임

[E] 신고기한이내에 재난으로 인하여 증여재산이 멸실·훼손된 경우에 공제

[F] 증여세 신고·납부를 위하여 증여재산평가에 소요된 비용

[D] 600 million won for spouse, 30 million won for lineal family members(15 million won for minors), 5 million won for other relatives for the period of 10 years

[E] Deduction in case gifted assets are lost or damaged due to disaster within the reporting period

[F] Expenditure spent on evaluating gifted assets to report and pay gift tax

6-3-1. 증여세 신고 현황 I (3/3)

Gift Tax Return I (3/3)

[단위 : 백만원]

In million won

구분 Classification	산출세액 Calculated Tax Amount (14)	징수유예 및 감면세액 Suspension & Exemption[G] (15)	세액공제 Tax Credit				차가감 납부할세액 Tax Amount Payable (20=14-15-16)
			소계 Sub-Total (16=17+18+19)	기납부세액 Credit for pre-paid (17)	신고세액 Credit Granted for Tax Report (18)	외국납부 Foreign Tax Payment Credit [H] (19)	
2005년 2005 Total	1,558,744	31,504	554,676	444,933	109,144	599	972,564
2006년 2006 Total	2,426,757	41,956	793,061	616,748	175,225	1,088	1,591,740
2007년 2007 Total [A]	2,537,602	52,601	748,847	556,436	190,995	1,416	1,736,154
납세지별 by Tax Address [B]	2,537,602	52,601	748,847	556,436	190,995	1,416	1,736,154
서울 Seoul	1,615,118	632	529,171	408,607	119,758	806	1,085,315
인천 Incheon	95,649	4,397	25,334	18,098	7,198	38	65,918
경기 Gyeonggi	465,736	28,041	103,827	66,413	36,939	475	333,868
강원 Gangwon	13,339	1,619	2,284	1,251	1,033	-	9,436
대전 Daejeon	31,860	426	6,465	3,592	2,871	2	24,969
충북 Chungbuk	13,886	1,927	2,243	1,186	1,041	16	9,716
충남 Chungnam	35,083	6,359	5,223	2,481	2,717	25	23,501
광주 Gwangju	19,454	206	5,984	4,644	1,339	1	13,264
전북 Jeonbuk	9,359	608	1,159	347	812	-	7,592
전남 Jeonnam	6,970	513	897	364	533	-	5,560
대구 Daegu	48,173	633	13,958	10,211	3,745	2	33,582
경북 Gyeongbuk	23,131	2,519	2,876	926	1,949	1	17,736
부산 Busan	94,563	460	38,766	32,771	5,985	10	55,337
울산 Ulsan	13,758	661	2,407	1,304	1,089	14	10,690
경남 Gyeongnam	40,142	1,032	6,476	3,233	3,220	23	32,634
제주 Jeju	11,381	2,568	1,777	1,008	766	3	7,036

생산부서 : 재산세과(장병식 397-1766)

[2007년 6-4-1]

[G] 징수유예, 영농자녀 등에 대한 감면세액이 포함되어 있음

[H] 외국법령에 의해 증여와 관련하여 납부한 세액을 일정 범위내에서 공제(이중과세 방지)

[G] Including the amount of tax reduced and/or exempted for children from farming family and suspension

[H] Deduction of gift-related tax within a certain scope in compliance with a foreign national law

6-3-2. 증여세 신고 현황 II (1/3)

Gift Tax Return II (1/3)

[단위 : 백만원]

In million won

구분 Classification	신고인원	증여재산가액	비과세 재산가액	채무	증여세 과세가액	재차증여 가산액
	Number of Returns [A]	Value of Assets gifted	Tax-free Assets	Obligation	Taxable Value of Gift	Addition for Ex-gifted Assets [C]
	(1)	(2)	(3)	(4)	(5=2-3-4)	(6)
증여재산 가액규모별 by Value of Gift Property [B]	98,600	12,898,040	1,281	898,396	11,998,363	1,961,023
1천만 이하 10 million won or less	15,038	69,597	221	19	69,357	234
5천만 이하 50 million won or less	32,407	994,684	125	6,026	988,533	21,438
1억 이하 100 million won or less	21,788	1,540,586	154	58,040	1,482,392	53,390
3억 이하 300 million won or less	19,465	3,025,107	264	291,932	2,732,911	175,715
5억 이하 500 million won or less	5,137	1,836,902	167	150,833	1,685,902	162,296
10억 이하 1 billion won or less	3,308	2,013,283	103	193,559	1,819,621	273,459
20억 이하 2 billion won or less	951	998,284	-	105,520	892,764	281,586
30억 이하 3 billion won or less	240	440,113	97	35,693	404,323	140,360
50억 이하 5 billion won or less	131	380,898	150	32,834	347,914	128,272
50억 초과 5 billion won over	135	1,598,586	-	23,940	1,574,646	724,273
과세표준 규모별 by Size of Tax Base	98,600	12,898,040	1,281	898,396	11,998,363	1,961,023
1천만 이하 10 million won or less	29,271	590,068	362	68,661	521,045	11,776
5천만 이하 50 million won or less	32,427	1,655,293	341	173,529	1,481,423	45,846
1억 이하 100 million won or less	16,538	1,723,547	51	137,275	1,586,221	68,247
3억 이하 300 million won or less	13,020	2,617,152	430	225,503	2,391,219	193,925
5억 이하 500 million won or less	3,622	1,479,816	-	87,897	1,391,919	152,619
10억 이하 1 billion won or less	2,519	1,686,337	-	107,554	1,578,783	259,608
20억 이하 2 billion won or less	746	826,183	97	50,135	775,951	254,308
30억 이하 3 billion won or less	217	406,474	-	17,711	388,763	147,603
50억 이하 5 billion won or less	111	339,875	-	15,873	324,002	113,901
50억 초과 5 billion won over	129	1,573,295	-	14,258	1,559,037	713,190

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

[A] 2007년 증여세 과세실적(과세미달 등 제외)을 기준으로 작성

[B] 증여재산가액 규모별은 증여재산가액(재차 증여액 포함)을 기준으로 작성

[C] 동일인으로부터 10년 이내에 1천만원 이상 재산을 증여받을 경우 그 재산액을 합산(부모는 동일인)

[A] Based on the number of gift tax return filled for cases gifted during 2007(Excluding cases under tax threshold)

[B] Based on Value of gift property[(2)+(6)]

[C] Combining assets in case more than 10 million won was inherited from the same person within 10 years
(Parents are the same person)

6-3-2. 증여세 신고 현황 II (2/3)

Gift Tax Return II (2/3)

[단위 : 백만원]

In million won

구분 Classification	증여재산공제 Gift Deduction [D]	재해손실 공제 Deduction for losses [E]	감정평가 수수료 Appraisal Fee [F]	과세표준 Tax Base
증여재산 가액규모별 by Value of Assets Gifted [B]	2,098,804	47	180	11,860,355
1천만 이하 10 million won or less	14,940	5	-	54,646
5천만 이하 50 million won or less	527,630	27	11	482,303
1억 이하 100 million won or less	492,585	-	8	1,043,189
3억 이하 300 million won or less	465,954	10	15	2,442,647
5억 이하 500 million won or less	377,717	-	31	1,470,450
10억 이하 1 billion won or less	166,892	-	55	1,926,133
20억 이하 2 billion won or less	38,204	-	17	1,136,129
30억 이하 3 billion won or less	6,683	-	-	538,000
50억 이하 5 billion won or less	4,677	-	9	471,500
50억 초과 5 billion won over	3,522	5	34	2,295,358
과세표준 규모별 by Size of Tax Base	2,098,804	47	180	11,860,355
1천만 이하 10 million won or less	411,925	25	2	120,869
5천만 이하 50 million won or less	672,500	7	22	854,740
1억 이하 100 million won or less	414,576	-	9	1,239,883
3억 이하 300 million won or less	384,494	10	35	2,200,605
5억 이하 500 million won or less	103,916	-	28	1,440,594
10억 이하 1 billion won or less	76,122	-	32	1,762,237
20억 이하 2 billion won or less	23,464	-	12	1,006,783
30억 이하 3 billion won or less	5,358	-	-	531,008
50억 이하 5 billion won or less	3,082	-	6	434,815
50억 초과 5 billion won over	3,367	5	34	2,268,821

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

[D] 합산대상기간 10년 이내에 배우자 6억원, 직계존비속 3천만원(미성년자 15백만원), 그 밖의 친족 5백만원임

[E] 신고기한이내에 재난으로 인하여 증여재산이 멸실·훼손된 경우에 공제

[F] 증여세 신고·납부를 위하여 증여재산평가에 소요된 비용

[D] 600 million won for spouse, 30 million won for lineal family members(15 million won for minors), 5 million won for other relatives for the period of 10 years

[E] Deduction in case gifted assets are lost or damaged due to disaster within the reporting period

[F] Expenditure spent on evaluating gifted assets to report and pay gift tax

6-3-2. 증여세 신고 현황 II (3/3)

Gift Tax Return II (3/3)

[단위 : 백만원]

In million won

구분 Classification	산출세액 Calculated Tax Amount (14)	징수유예 및 감면세액 Suspension & Exemption [G] (15)	세액공제 Tax Credit				추가감 납부할세액 Tax Amount Payable (20=14-15-16)
			소계 Sub-Total (16=17+18+19)	기납부세액 Credit for pre-paid (17)	신고세액 Credit Granted for Tax Report (18)	외국납부 Foreign Tax Payment Credit [H] (19)	
증여재산 가액규모별 by Value of Assets Gifted [B]	2,537,602	52,601	748,847	556,436	190,995	1,416	1,736,154
1천만 이하 10 million won or less	5,414	25	534	18	515	1	4,855
5천만 이하 50 million won or less	47,641	843	5,253	836	4,403	14	41,545
1억 이하 100 million won or less	104,916	3,727	12,682	3,163	9,477	42	88,507
3억 이하 300 million won or less	315,566	14,871	45,442	17,477	27,991	174	255,253
5억 이하 500 million won or less	248,875	9,149	43,650	21,741	21,787	122	196,076
10억 이하 1 billion won or less	397,988	11,542	79,928	46,024	33,616	288	306,518
20억 이하 2 billion won or less	309,574	6,972	89,955	66,792	22,950	213	212,647
30억 이하 3 billion won or less	177,008	3,639	55,773	42,686	13,087	-	117,596
50억 이하 5 billion won or less	175,252	1,833	56,297	43,374	12,840	83	117,122
50억 초과 5 billion won over	755,368	-	359,333	314,325	44,529	479	396,035
과세표준 규모별 by Size of Tax Base	2,537,602	52,601	748,847	556,436	190,995	1,416	1,736,154
1천만 이하 10 million won or less	12,102	187	1,210	73	1,134	3	10,705
5천만 이하 50 million won or less	85,180	2,598	9,464	1,660	7,778	26	73,118
1억 이하 100 million won or less	125,261	4,104	15,674	4,211	11,396	67	105,483
3억 이하 300 million won or less	309,764	14,053	46,611	19,464	26,991	156	249,100
5억 이하 500 million won or less	253,430	8,802	45,449	23,128	22,193	128	199,179
10억 이하 1 billion won or less	380,150	10,743	80,650	48,690	31,687	273	288,757
20억 이하 2 billion won or less	285,064	7,359	83,639	62,482	20,956	201	194,066
30억 이하 3 billion won or less	177,320	3,015	58,167	45,253	12,914	-	116,138
50억 이하 5 billion won or less	164,505	1,740	52,693	40,471	12,139	83	110,072
50억 초과 5 billion won over	744,826	-	355,290	311,004	43,807	479	389,536

생산부서 : 재산세과(장병식 397-1766)

[2007년 6-4-2]

[G] 징수유예, 영농자녀 등에 대한 감면세액이 포함되어 있음

[H] 외국법령에 의해 증여와 관련하여 납부한 세액을 일정 범위내에서 공제(이중과세 방지)

[G] Including the amount of tax reduced and/or exempted for children from farming family and suspension

[H] Deduction of gift-related tax within a certain scope in compliance with a foreign national law

6-3-3. 증여재산가액규모별 신고인원 현황

Number of Donees, by Value of Gift Property

[단위 : 명]

In person

구분 Classification		합계 Total	1천만 이하 10 million won or less	5천만 이하 50 million won or less	1억 이하 100 million won or less	3억 이하 300 million won or less	5억 이하 500 million won or less	10억 이하 1 billion won or less	20억 이하 2 billion won or less	30억 이하 3 billion won or less	50억 이하 5 billion won or less	50억 초과 5 billion won over
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
2005년	2005 Total	59,377	7,357	20,911	13,708	11,879	3,104	1,729	493	112	44	40
2006년	2006 Total	73,178	10,392	23,194	16,707	14,851	4,263	2,655	776	163	94	83
2007년	2007 Total [A]	98,600	15,038	32,407	21,788	19,465	5,137	3,308	951	240	131	135
납세지별	by Tax Address [B]	98,600	15,038	32,407	21,788	19,465	5,137	3,308	951	240	131	135
서울	Seoul	30,907	2,807	8,017	6,532	8,035	2,662	1,906	602	144	100	102
인천	Incheon	4,890	628	1,646	1,247	1,008	212	107	30	7	-	5
경기	Gyeonggi	25,516	4,197	7,751	5,463	5,582	1,397	854	197	39	16	20
강원	Gangwon	2,118	379	917	485	262	54	18	2	1	-	-
대전	Daejeon	2,820	491	1,005	748	433	78	51	7	4	3	-
충북	Chungbuk	2,233	386	957	520	315	31	21	3	-	-	-
충남	Chungnam	4,179	654	1,516	1,107	692	144	56	8	2	-	-
광주	Gwangju	2,336	547	1,030	477	205	41	15	14	5	2	-
전북	Jeonbuk	1,967	436	934	383	178	20	10	4	2	-	-
전남	Jeonnam	1,893	492	875	352	149	16	7	1	1	-	-
대구	Daegu	3,361	410	1,279	845	593	124	71	31	6	1	1
경북	Gyeongbuk	3,900	832	1,672	914	404	52	22	1	2	-	1
부산	Busan	5,168	1,514	1,654	973	685	177	109	26	19	7	4
울산	Ulsan	1,893	254	802	489	283	39	22	4	-	-	-
경남	Gyeongnam	3,888	822	1,722	838	396	53	29	17	7	2	2
제주	Jeju	1,531	189	630	415	245	37	10	4	1	-	-
수증인 연령별	by Age of Donee	98,600	15,038	32,407	21,788	19,465	5,137	3,308	951	240	131	135
10세 미만	Under 10 years	2,453	136	1,445	371	354	75	54	15	2	1	-
10세 이상	10 years or more	4,631	292	2,305	835	771	195	138	64	15	9	7
20세 이상	20 years or more	16,880	1,240	4,796	4,362	4,636	917	653	193	51	20	12
30세 이상	30 years or more	25,428	2,826	7,103	6,083	6,193	1,617	1,124	291	77	51	63
40세 이상	40 years or more	24,040	4,116	7,812	5,383	4,334	1,242	783	241	65	30	34
50세 이상	50 years or more	14,378	3,402	4,970	2,806	2,005	685	365	96	21	14	14
60세 이상	60 years or more	10,231	2,840	3,765	1,883	1,114	383	178	51	7	5	5
기타	Others [C]	559	186	211	65	58	23	13	-	2	1	-

생산부서 : 재산세과(장병식 397-1766)

[2007년 6-4-3]

[A] 2007년 증여세 신고자중 과세미달을 제외하고 작성

[B] 증여세는 수증자(증여받는자)의 주소지가 납세지이며, 수증자가 비거주자인 경우는 증여자(증여하는자)의 주소지가 납세지임

[C] 수증자가 비거주자 등인 경우

[A] Based on the number of gift tax returns filed for cases gifted during 2007(excluding cases under tax threshold)

[B] Tax address of gift tax is the donee's address. In case of non-resident donee, tax address is the donor's address

[C] In case of non-resident donee

6-3-3. 증여재산가액규모별 신고인원 현황

Number of Donees, by Value of Gift Property

[단위 : 명]

In person

구분 Classification		합계 Total	1천만 이하 10 million won or less	5천만 이하 50 million won or less	1억 이하 100 million won or less	3억 이하 300 million won or less	5억 이하 500 million won or less	10억 이하 1 billion won or less	20억 이하 2 billion won or less	30억 이하 3 billion won or less	50억 이하 5 billion won or less	50억 초과 5 billion won over
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
2005년	2005 Total	59,377	7,357	20,911	13,708	11,879	3,104	1,729	493	112	44	40
2006년	2006 Total	73,178	10,392	23,194	16,707	14,851	4,263	2,655	776	163	94	83
2007년	2007 Total [A]	98,600	15,038	32,407	21,788	19,465	5,137	3,308	951	240	131	135
납세지별	by Tax Address [B]	98,600	15,038	32,407	21,788	19,465	5,137	3,308	951	240	131	135
서울	Seoul	30,907	2,807	8,017	6,532	8,035	2,662	1,906	602	144	100	102
인천	Incheon	4,890	628	1,646	1,247	1,008	212	107	30	7	-	5
경기	Gyeonggi	25,516	4,197	7,751	5,463	5,582	1,397	854	197	39	16	20
강원	Gangwon	2,118	379	917	485	262	54	18	2	1	-	-
대전	Daejeon	2,820	491	1,005	748	433	78	51	7	4	3	-
충북	Chungbuk	2,233	386	957	520	315	31	21	3	-	-	-
충남	Chungnam	4,179	654	1,516	1,107	692	144	56	8	2	-	-
광주	Gwangju	2,336	547	1,030	477	205	41	15	14	5	2	-
전북	Jeonbuk	1,967	436	934	383	178	20	10	4	2	-	-
전남	Jeonnam	1,893	492	875	352	149	16	7	1	1	-	-
대구	Daegu	3,361	410	1,279	845	593	124	71	31	6	1	1
경북	Gyeongbuk	3,900	832	1,672	914	404	52	22	1	2	-	1
부산	Busan	5,168	1,514	1,654	973	685	177	109	26	19	7	4
울산	Ulsan	1,893	254	802	489	283	39	22	4	-	-	-
경남	Gyeongnam	3,888	822	1,722	838	396	53	29	17	7	2	2
제주	Jeju	1,531	189	630	415	245	37	10	4	1	-	-
수증인 연령별	by Age of Donee	98,600	15,038	32,407	21,788	19,465	5,137	3,308	951	240	131	135
10세 미만	Under 10 years	2,453	136	1,445	371	354	75	54	15	2	1	-
10세 이상	10 years or more	4,631	292	2,305	835	771	195	138	64	15	9	7
20세 이상	20 years or more	16,880	1,240	4,796	4,362	4,636	917	653	193	51	20	12
30세 이상	30 years or more	25,428	2,826	7,103	6,083	6,193	1,617	1,124	291	77	51	63
40세 이상	40 years or more	24,040	4,116	7,812	5,383	4,334	1,242	783	241	65	30	34
50세 이상	50 years or more	14,378	3,402	4,970	2,806	2,005	685	365	96	21	14	14
60세 이상	60 years or more	10,231	2,840	3,765	1,883	1,114	383	178	51	7	5	5
기타	Others [C]	559	186	211	65	58	23	13	-	2	1	-

생산부서 : 재산세과(장병식 397-1766)

[2007년 6-4-3]

[A] 2007년 증여세 신고자중 과세미달을 제외하고 작성

[B] 증여세는 수증자(증여받는자)의 주소지가 납세지이며, 수증자가 비거주자인 경우는 증여자(증여하는자)의 주소지가 납세지임

[C] 수증자가 비거주자 등인 경우

[A] Based on the number of gift tax returns filed for cases gifted during 2007(excluding cases under tax threshold)

[B] Tax address of gift tax is the donee's address. In case of non-resident donee, tax address is the donor's address

[C] In case of non-resident donee

6-4-1. 증여세 결정 현황 I (1/3)

Assessment of Gift Tax I (1/3)

[단위 : 백만원]

In million won

구분 Classification	결정인원 Number of Returns [A]	증여 재산가액 Value of Gift Property	비과세 재산가액 Tax-free Asset	채무 Obligation	증여세 과세가액 Taxable Value of Gift	재차증여 가산액 Addition for Ex- gifted Assets	증여재산공제 Gift Deduction [C]
							소계 Sub-Total
	(1)	(2)	(3)	(4)	(5=2-3-4)	(6)	(7=8+9+10)
2005년 2005 Total	62,925	7,856,396	-	581,230	7,275,166	4,772,031	1,806,778
2006년 2006 Total	88,279	10,790,623	-	850,693	9,939,930	4,579,438	2,236,723
2007년 2007 Total	121,471	15,168,346	-	1,106,267	14,062,079	4,862,288	2,903,843
납세지별 by Tax Address [B]	121,471	15,168,346	-	1,106,267	14,062,079	4,862,288	2,903,843
서울 Seoul	37,335	7,971,297	-	648,945	7,322,352	3,029,297	1,157,684
인천 Incheon	6,027	535,833	-	30,541	505,292	97,712	125,711
경기 Gyeonggi	31,238	3,530,144	-	272,317	3,257,827	893,680	698,385
강원 Gangwon	2,807	160,096	-	7,368	152,728	76,587	52,875
대전 Daejeon	3,221	253,694	-	15,196	238,498	89,183	63,802
충북 Chungbuk	2,690	162,270	-	4,858	157,412	29,272	51,481
충남 Chungnam	4,644	339,064	-	16,807	322,257	59,322	95,365
광주 Gwangju	3,062	173,490	-	7,075	166,415	67,571	57,915
전북 Jeonbuk	2,916	129,353	-	8,639	120,714	33,860	55,270
전남 Jeonnam	2,944	103,528	-	4,652	98,876	13,373	42,176
대구 Daegu	4,247	388,015	-	26,210	361,805	149,239	104,831
경북 Gyeongbuk	5,580	313,115	-	9,830	303,285	39,484	90,630
부산 Busan	5,700	524,585	-	31,364	493,221	175,185	123,029
울산 Ulsan	2,317	142,219	-	4,765	137,454	30,612	54,472
경남 Gyeongnam	5,030	320,726	-	15,011	305,715	38,399	92,260
제주 Jeju	1,713	120,917	-	2,689	118,228	39,512	37,957

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

[A] 2007년중 증여세 결정인원을 (과세미달 제외)을 기준으로 작성

[B] 증여세는 수증자(증여받는자)의 주소지가 납세지이며, 수증자가 비거주자인 경우는 증여자(증여하는자)의 주소지가 납세지임

[C] 합산대상기간 10년 이내에 배우자 6억원, 직계존비속 3천만원(미성년자 15백만원), 그 밖의 친족 5백만원임

[A] Based on the number of persons to file gift tax for cases gifted during 2007 (Excluding cases under tax threshold)

[B] Tax address of gift tax is the donee's address. In case of non-resident donee, tax address is the donor's address

[C] 600 million won for spouse, 30 million won for lineal family members(15 million won for minors), 5 million won for other relatives for the period of years

6-4-1. 증여세 결정 현황 I (2/3)

Assessment of Gift Tax I (2/3)

[단위 : 백만원]

In million won

		증여재산공제 Gift Deduction [C]			재해손실 공제 Deduction for losses	감정평가 수수료 Appraisal Fee	과세 표준 Tax Base	산출세액 Calculated Tax Amount
		배우자 for Spouse	직계존비속 for Dependents	그 밖의 친족 for Other Relatives				
구분 Classification		(8)	(9)	(10)	(11)	(12)	(13=5+6-7-11-12)	(14)
2005년	2005 Total	718,998	1,032,210	55,570	787	**	10,239,632	2,957,755
2006년	2006 Total	741,266	1,428,506	66,951	582	**	12,282,063	3,021,348
2007년	2007 Total	913,673	1,890,660	99,510	303	609	16,019,612	4,058,526
납세지별	by Tax Address [B]	913,673	1,890,660	99,510	303	609	16,019,612	4,058,526
서울	Seoul	495,450	634,283	27,951	145	135	9,193,685	2,679,070
인천	Incheon	30,790	89,676	5,245	62	3	477,228	85,751
경기	Gyeonggi	211,031	463,840	23,514	30	56	3,453,036	720,957
강원	Gangwon	6,856	42,906	3,113	-	-	176,440	33,462
대전	Daejeon	13,800	47,269	2,733	-	2	263,877	57,701
충북	Chungbuk	6,654	42,345	2,482	-	390	134,813	21,517
충남	Chungnam	17,983	73,182	4,200	8	-	286,206	44,599
광주	Gwangju	14,738	40,383	2,794	-	7	176,064	35,964
전북	Jeonbuk	9,271	42,869	3,130	-	3	99,301	14,123
전남	Jeonnam	3,741	35,416	3,019	15	-	70,058	9,386
대구	Daegu	27,656	73,642	3,533	3	-	406,210	87,646
경북	Gyeongbuk	8,100	78,146	4,384	4	-	252,135	54,208
부산	Busan	36,099	81,804	5,126	36	5	545,336	126,473
울산	Ulsan	12,542	40,019	1,911	-	-	113,594	16,698
경남	Gyeongnam	15,000	72,421	4,839	-	7	251,847	50,861
제주	Jeju	3,962	32,459	1,536	-	1	119,782	20,110

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

6-4-1. 증여세 결정 현황 I (3/3)

Assessment of Gift Tax I (3/3)

[단위 : 백만원]

In million won

구분 Classification	징수유예 및 감면세액 Suspension	세액공제 Tax Credit				가산세 Penalty Tax	총결정세액 Tax Amount Payable
		소계 Sub-Total	기납부세액 Credit for pre-paid	신고세액 Credit Granted for Tax Report	외국납부 Foreign Tax Payment Credit		
	(15)	(16=17+18+19)	(17)	(18)	(19)	(20)	(21=14-15-16+20)
2005년 2005 Total	28,170	1,645,007	1,536,073	108,436	**	109,969	1,394,547
2006년 2006 Total	34,568	1,338,076	1,208,105	129,754	**	168,420	1,817,124
2007년 2007 Total	48,992	1,429,781	1,200,315	224,937	4,529	214,833	2,794,586
납세지별 by Tax Address [B]	48,992	1,429,781	1,200,315	224,937	4,529	214,833	2,794,586
서울 Seoul	164	1,006,671	847,153	155,098	4,420	104,704	1,776,939
인천 Incheon	3,765	21,994	17,324	4,667	3	6,429	66,421
경기 Gyeonggi	24,967	236,437	199,553	36,803	81	54,162	513,715
강원 Gangwon	1,734	1,998	991	1,007	-	6,753	36,483
대전 Daejeon	268	25,373	22,669	2,693	11	2,768	34,828
충북 Chungbuk	2,386	5,103	4,059	1,044	-	1,729	15,757
충남 Chungnam	5,156	7,606	5,311	2,294	1	3,094	34,931
광주 Gwangju	304	12,662	11,271	1,391	-	3,508	26,506
전북 Jeonbuk	715	3,271	2,600	671	-	1,539	11,676
전남 Jeonnam	514	1,479	1,009	469	1	1,230	8,623
대구 Daegu	694	39,691	35,720	3,966	5	4,805	52,066
경북 Gyeongbuk	2,911	5,626	3,156	2,470	-	10,330	56,001
부산 Busan	714	43,754	36,677	7,073	4	7,070	89,075
울산 Ulsan	466	3,573	2,647	926	-	1,228	13,887
경남 Gyeongnam	1,331	8,106	4,507	3,596	3	3,957	45,381
제주 Jeju	2,903	6,437	5,668	769	-	1,527	12,297

생산부서 : 재산세과(장병식 397-1766)

[2007년 6-5-1]

6-4-2. 증여세 결정 현황 II (1/3)

Assessment of Gift Tax II (1/3)

[단위 : 백만원]

In million won

구분 Classification	결정인원 Number of Returns [A]	증여 재산가액 Value of Gift Property	비과세 재산가액 Tax-free Asset	채무 Obligation	증여세 과세가액 Taxable Value of Gift	재차증여 가산액 Addition for Ex-gifted Assets	증여재산공제 Gift Deduction [C]	
							소계	
	(1)	(2)	(3)	(4)	(5=2-3-4)	(6)	(7=8+9+10)	
증여재산 가액규모별	by Value of Gift Property [B]	121,471	15,168,346	-	1,106,267	14,062,079	4,862,288	2,903,843
1천만 이하	10 million won or less	22,684	89,493	-	12	89,481	595	21,145
5천만 이하	50 million won or less	38,401	1,137,926	-	7,750	1,130,176	59,318	626,721
1억 이하	100 million won or less	24,349	1,655,936	-	62,362	1,593,574	120,048	552,082
3억 이하	300 million won or less	22,195	3,312,941	-	350,098	2,962,843	391,186	538,439
5억 이하	500 million won or less	6,805	2,220,275	-	174,331	2,045,944	424,573	624,637
10억 이하	1 billion won or less	4,654	2,438,868	-	221,733	2,217,135	788,309	395,121
20억 이하	2 billion won or less	1,579	1,296,375	-	136,489	1,159,886	834,532	101,042
30억 이하	3 billion won or less	380	518,563	-	48,227	470,336	456,323	22,223
50억 이하	5 billion won or less	235	528,967	-	45,843	483,124	372,262	15,607
50억 초과	5 billion won over	189	1,969,002	-	59,422	1,909,580	1,415,142	6,826
과세표준 규모별	by Size of Tax Base	121,471	15,168,346	-	1,106,267	14,062,079	4,862,288	2,903,843
1천만 이하	10 million won or less	39,572	701,902	-	74,278	627,624	34,136	512,058
5천만 이하	50 million won or less	37,938	1,896,612	-	195,389	1,701,223	141,582	855,719
1억 이하	100 million won or less	18,465	1,909,939	-	164,024	1,745,915	166,951	523,686
3억 이하	300 million won or less	15,538	3,014,467	-	266,719	2,747,748	519,256	589,203
5억 이하	500 million won or less	4,611	1,726,961	-	118,348	1,608,613	413,536	191,268
10억 이하	1 billion won or less	3,359	1,986,801	-	137,256	1,849,545	646,140	139,990
20억 이하	2 billion won or less	1,256	1,074,875	-	74,716	1,000,159	771,989	56,466
30억 이하	3 billion won or less	358	512,935	-	46,909	466,026	448,625	18,824
50억 이하	5 billion won or less	200	445,770	-	9,531	436,239	345,394	11,456
50억 초과	5 billion won over	174	1,898,084	-	19,097	1,878,987	1,374,679	5,173

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

[A] 2007년 증여세 신고자중 과세미달을 제외하고 작성

[B] 증여재산가액 규모별은 증여재산가액(재차증여액이 포함)을 기준으로 작성

[C] 합산대상기간 10년 이내에 배우자 6억원, 직계존비속 3천만원(미성년자 15백만원), 그 밖의 친족 5백만원임

6-4-2. 증여세 결정 현황 II (2/3)

Assessment of Gift Tax II (2/3)

[단위 : 백만원]

In million won

구분 Classification	증여재산공제 Gift Deduction [C]			재해손실 공제 Deduction for losses (11)	감정평가 수수료 Appraisal Fee (12)	과세표준 Tax Base (13=5+6-7-11-12)	산출세액 Calculated Tax Amount (14)
	배우자 for Spouse (8)	직계존비속 for Dependents (9)	그 밖의 친족 for Other Relatives (10)				
증여재산 가액규모별 by Value of Gift Property [B]	913,673	1,890,660	99,510	303	609	16,019,612	4,058,526
1천만 이하 10 million won or less	5	507	20,633	23	5	68,903	6,694
5천만 이하 50 million won or less	14	594,102	32,605	26	3	562,744	56,548
1억 이하 100 million won or less	391	535,869	15,822	80	10	1,161,450	117,559
3억 이하 300 million won or less	1,734	514,651	22,054	134	23	2,815,433	368,580
5억 이하 500 million won or less	507,271	113,477	3,889	5	435	1,845,440	312,200
10억 이하 1 billion won or less	306,705	85,813	2,603	-	65	2,610,258	536,471
20억 이하 2 billion won or less	68,422	31,985	635	5	36	1,893,335	517,547
30억 이하 3 billion won or less	14,611	6,912	700	-	9	904,427	302,435
50억 이하 5 billion won or less	11,220	3,891	496	-	6	839,773	312,288
50억 초과 5 billion won over	3,300	3,453	73	30	17	3,317,849	1,528,204
과세표준 규모별 by Size of Tax Base	913,673	1,890,660	99,510	303	609	16,019,612	4,058,526
1천만 이하 10 million won or less	86,461	393,991	31,606	57	6	149,639	14,367
5천만 이하 50 million won or less	186,579	635,911	33,229	97	17	986,972	99,624
1억 이하 100 million won or less	160,153	348,232	15,301	42	401	1,388,737	141,202
3억 이하 300 million won or less	263,077	313,444	12,682	67	38	2,677,696	383,240
5억 이하 500 million won or less	96,653	90,939	3,676	5	49	1,830,827	323,591
10억 이하 1 billion won or less	68,540	69,349	2,101	-	44	2,355,651	510,508
20억 이하 2 billion won or less	29,780	26,089	597	5	27	1,715,650	488,055
30억 이하 3 billion won or less	12,180	6,456	188	-	4	895,823	304,256
50억 이하 5 billion won or less	8,250	3,149	57	-	6	770,171	292,352
50억 초과 5 billion won over	2,000	3,100	73	30	17	3,248,446	1,501,331

생산부서 : 재산세과(장병식 397-1766)

[다음페이지 계속]

[A] Based on the number of persons to filr gift tax return for cases gifted during 2007(Excluding cases under tax threshold)

[B] Based on value of Gift Property (3)

[C] 600 million won for spouse, 30 million won for lineal family members(15 million won for minors), 5 million won for other relatives for the period of 10 years

6-4-2. 증여세 결정 현황 II (3/3)

Assessment of Gift Tax II (3/3)

[단위 : 백만원]

In million won

구분 Classification	증수유예 및 감면세액 Suspension	세액공제 Tax Credit				가산세 Penalty Tax	총결정세액 Tax Amount Payable
		소계	기납부세액	신고세액	외국납부		
		Sub-Total	Credit for pre-paid	Credit Granted for Tax Report	Foreign Tax Payment Credit		
(15)	(16=17+18+19)	(17)	(18)	(19)	(20)	(21=14-15-16+20)	
증여재산 가액규모별 by Value of Gift Property [B]	48,992	1,429,781	1,200,315	224,937	4,529	214,833	2,794,586
1천만 이하 10 million won or less	7	515	37	478	-	468	6,640
5천만 이하 50 million won or less	739	5,441	1,268	4,166	7	3,465	53,833
1억 이하 100 million won or less	3,862	13,734	4,652	9,062	20	5,739	105,702
3억 이하 300 million won or less	14,893	56,793	30,505	26,204	84	19,310	316,204
5억 이하 500 million won or less	8,788	61,308	39,523	21,739	46	16,616	258,720
10억 이하 1 billion won or less	10,887	133,399	99,805	33,420	174	32,412	424,597
20억 이하 2 billion won or less	6,180	199,658	176,323	23,301	34	39,153	350,862
30억 이하 3 billion won or less	2,566	139,632	128,551	11,081	-	23,878	184,115
50억 이하 5 billion won or less	97	130,203	116,324	13,750	129	21,783	203,771
50억 초과 5 billion won over	973	689,098	603,327	81,736	4,035	52,009	890,142
과세표준 규모별 by Size of Tax Base	48,992	1,429,781	1,200,315	224,937	4,529	214,833	2,794,586
1천만 이하 10 million won or less	161	5,542	4,506	1,035	1	1,091	9,755
5천만 이하 50 million won or less	2,702	10,170	2,714	7,443	13	5,358	92,110
1억 이하 100 million won or less	4,147	17,420	6,357	11,035	28	6,441	126,076
3억 이하 300 million won or less	14,220	61,885	36,163	25,637	85	24,236	331,371
5억 이하 500 million won or less	8,111	70,566	48,257	22,262	47	16,080	260,994
10억 이하 1 billion won or less	10,157	136,264	104,278	31,829	157	28,633	392,720
20억 이하 2 billion won or less	6,039	194,886	173,577	21,275	34	36,883	324,013
30억 이하 3 billion won or less	2,385	140,900	129,603	11,297	-	23,098	184,069
50억 이하 5 billion won or less	97	122,351	110,038	12,184	129	22,406	192,310
50억 초과 5 billion won over	973	669,797	584,822	80,940	4,035	50,607	881,168

생산부서 : 재산세과(장병식 397-1766)

[2007년 6-5-2]

6-4-3. 과세유형별 증여세 결정 현황

Gift Tax Assessment by Type of Taxation

[단위 : 백만원]

In million won

구분 Classification		합계 Total		과세 Case with Tax Base			과세미달 Case Under Tax Threshold	
		인원 Number of Taxpayers [A]	증여재산가액 Value of Gift Property	인원 Number of Taxpayers	증여재산가액 Value of Gift Property	총결정세액 Total Determined Tax Amount	인원 Number of Taxpayers	증여재산가액 Value of Gift Property
		(1=3+6)	(2=4+7)	(3)	(4)	(5)	(6)	(7)
2003년	2003 Total	101,976	9,728,961	54,441	7,663,495	958,051	47,535	2,065,466
2004년	2004 Total	196,348	16,498,467	103,024	13,336,640	1,521,199	93,324	3,161,827
2005년	2005 Total	120,866	14,958,087	62,925	12,628,427	1,394,547	57,941	2,329,660
2006년	2006 Total	154,868	17,813,625	88,279	15,370,061	1,817,124	66,589	2,443,564
2007년	2007 Total	239,671	23,251,475	121,471	20,030,634	2,794,586	118,200	3,220,841
납세지별	by Tax Address [B]	239,671	23,251,475	121,471	20,030,634	2,794,586	118,200	3,220,841
서울	Seoul	58,136	11,936,112	37,335	11,000,594	1,776,939	20,801	935,518
인천	Incheon	10,803	781,565	6,027	633,545	66,421	4,776	148,020
경기	Gyeonggi	50,706	5,160,839	31,238	4,423,824	513,715	19,468	737,015
강원	Gangwon	6,051	330,050	2,807	236,683	36,483	3,244	93,367
대전	Daejeon	6,240	422,469	3,221	342,877	34,828	3,019	79,592
충북	Chungbuk	5,902	260,647	2,690	191,542	15,757	3,212	69,105
충남	Chungnam	8,699	496,025	4,644	398,386	34,931	4,055	97,639
광주	Gwangju	9,690	356,558	3,062	241,061	26,506	6,628	115,497
전북	Jeonbuk	10,404	268,067	2,916	163,213	11,676	7,488	104,854
전남	Jeonnam	13,879	237,281	2,944	116,901	8,623	10,935	120,380
대구	Daegu	9,684	700,012	4,247	537,254	52,066	5,437	162,758
경북	Gyeongbuk	13,133	472,618	5,580	352,599	56,001	7,553	120,019
부산	Busan	13,088	891,963	5,700	699,770	89,075	7,388	192,193
울산	Ulsan	4,993	228,031	2,317	172,831	13,887	2,676	55,200
경남	Gyeongnam	15,134	516,309	5,030	359,125	45,381	10,104	157,184
제주	Jeju	3,129	192,929	1,713	160,429	12,297	1,416	32,500
증여재산 가액 규모별	by Value of Gift Property [C]	239,671	23,251,475	121,471	20,030,634	2,794,586	118,200	3,220,841
1천만 이하	10 million won or less	79,624	297,063	22,684	90,088	6,640	56,940	206,975
5천만 이하	50 million won or less	86,820	2,203,412	38,401	1,197,244	53,833	48,419	1,006,168
1억 이하	100 million won or less	29,259	2,132,192	24,349	1,775,984	105,702	4,910	356,208
3억 이하	300 million won or less	29,664	5,151,155	22,195	3,704,127	316,204	7,469	1,447,028
5억 이하	500 million won or less	7,205	2,801,691	6,805	2,644,848	258,720	400	156,843
10억 이하	1 billion won or less	4,707	3,260,625	4,654	3,227,177	424,597	53	33,448
20억 이하	2 billion won or less	1,585	2,138,779	1,579	2,130,907	350,862	6	7,872
30억 이하	3 billion won or less	383	981,185	380	974,886	184,115	3	6,299
50억 이하	5 billion won or less	235	901,229	235	901,229	203,771	-	-
50억 초과	5 billion won over	189	3,384,144	189	3,384,144	890,142	-	-

생산부서 : 재산세과(장병식 397-1766)

[2007년 6-5-3]

[A] 2007년 증여세 결정인원(수증자)을 기준으로 작성

[B] 증여세는 수증자(증여받는자)의 주소지가 납세지이며, 수증자가 비거주자인 경우는 증여자(증여하는자)의 주소지가 납세지임

[C] 증여재산가액 규모별은 증여재산가액(채차증여가산액 포함)을 기준으로 작성

[A] Based on the number of persons to file gift tax for cases gifted during 2007 (Excluding cases under tax threshold)

[B] Tax address of gift tax is the donee's address. In case of non-resident donee, tax address is the donor's address

[C] Based on total value of gift property[(2)+(5)]

6-4-4. 증여재산종류별 결정 현황

Assessment of Gift Tax, by Type of Gift Property

[단위 : 백만원]

In million won

구분 Classification		합계 Total		토지 Land		건물 Building		유가증권 Securities		금융자산 Financial Asset		기타증여재산 Other Asset	
		인원 In Person	금액 Amount	인원 In Person	금액 Amount	인원 In Person	금액 Amount	인원 In Person	금액 Amount	인원 In Person	금액 Amount	인원 In Person	금액 Amount
		(1)	(2)	(3)	(4)	(5)	(6)						
2005년	2005 Total	62,925	7,856,396	**	3,789,737	**	1,278,331	**	1,293,844	**	1,225,809	**	268,675
2006년	2006 Total	88,279	10,790,623	**	4,368,431	**	2,691,117	**	1,489,146	**	1,831,214	**	410,715
2007년	2007 Total [A]	121,471	15,168,346	58,849	4,905,637	35,714	4,393,736	5,430	2,736,405	28,522	2,715,828	2,582	416,740
납세지별	by Tax Address	121,471	15,168,346	58,849	4,905,637	35,714	4,393,736	5,430	2,736,405	28,522	2,715,828	2,582	416,740
서울	Seoul	37,335	7,971,297	12,278	1,834,495	12,952	2,417,438	2,405	1,989,723	11,967	1,478,160	1,223	251,481
인천	Incheon	6,027	535,833	2,868	207,243	1,883	152,737	168	39,364	1,389	125,936	77	10,553
경기	Gyeonggi	31,238	3,530,144	12,679	1,347,813	9,243	1,138,396	1,257	338,942	9,584	628,910	521	76,083
강원	Gangwon	2,807	160,096	1,979	91,332	721	43,906	33	4,607	267	15,900	30	4,351
대전	Daejeon	3,221	253,694	1,434	82,714	944	75,600	111	10,589	899	80,923	65	3,868
충북	Chungbuk	2,690	162,270	1,854	96,593	682	36,689	100	12,053	211	14,971	32	1,964
충남	Chungnam	4,644	339,064	3,181	211,526	898	64,330	45	5,072	781	53,391	37	4,745
광주	Gwangju	3,062	173,490	2,017	66,819	736	33,676	196	37,380	297	30,849	42	4,766
전북	Jeonbuk	2,916	129,353	2,202	73,935	682	31,596	78	7,861	148	13,246	39	2,715
전남	Jeonnam	2,944	103,528	2,374	67,349	500	20,535	54	6,985	189	7,302	38	1,357
대구	Daegu	4,247	388,015	2,310	162,677	1,382	94,619	204	29,979	701	84,028	128	16,712
경북	Gyeongbuk	5,580	313,115	4,326	170,287	1,181	50,841	127	60,260	240	20,879	136	10,848
부산	Busan	5,700	524,585	2,854	182,329	1,664	107,562	338	115,651	1,217	99,221	115	19,822
울산	Ulsan	2,317	142,219	1,503	75,228	752	41,502	84	5,114	121	19,071	20	1,304
경남	Gyeongnam	5,030	320,726	3,552	149,439	1,178	69,986	213	64,263	453	32,269	58	4,769
제주	Jeju	1,713	120,917	1,438	85,858	316	14,323	17	8,562	58	10,772	21	1,402
증여재산 가액규모별	by Value of Gift Property [B]	121,471	15,168,346	58,849	4,905,637	35,714	4,393,736	5,430	2,736,405	28,522	2,715,828	2,582	416,740
1천만 이하	10 million won or less	22,684	89,493	14,723	50,318	1,254	5,630	1,420	4,375	5,183	27,519	452	1,651
5천만 이하	50 million won or less	38,401	1,137,926	19,741	553,296	10,463	318,938	999	26,017	8,746	226,506	527	13,169
1억 이하	100 million won or less	24,349	1,655,936	11,182	669,259	9,121	560,894	746	50,754	4,977	346,879	482	28,150
3억 이하	300 million won or less	22,195	3,312,941	8,723	1,162,471	9,465	1,324,815	965	147,092	5,052	600,109	602	78,454
5억 이하	500 million won or less	6,805	2,220,275	2,174	645,383	2,876	837,163	421	141,918	2,120	528,689	227	67,122
10억 이하	1 billion won or less	4,654	2,438,868	1,536	796,198	1,866	880,145	401	232,173	1,528	447,056	186	83,296
20억 이하	2 billion won or less	1,579	1,296,375	545	497,121	490	282,822	226	239,016	614	230,689	77	46,727
30억 이하	3 billion won or less	380	518,563	116	177,661	93	80,374	89	140,363	159	101,991	10	18,174
50억 이하	5 billion won or less	235	528,967	65	159,723	58	53,390	73	197,603	91	96,831	12	21,420
50억 초과	5 billion won over	189	1,969,002	44	194,207	28	49,565	90	1,557,094	52	109,559	7	58,577

생산부서 : 재산세과(장병식 397-1766)

[2007년 6-5-1]

[A] 2007년 증여세 결정인원(수증자)을 기준으로 작성(동일자에 종류가 다른 자산의 증여가 발생하므로 자산종류별 인원의 합계와 차이발생)
[B] 증여재산가액에는 재차증여가산액 포함안됨

[A] Based on the number of persons to file Gift Tax return for cases gifted during 2007 (There are differences between the [C] and the total number of persons who file inheritance tax since assets vary in inheritance assets)

[B] Excluding value of Gift Property(2)

6-4-5. 수증인의 연령별 결정 현황

Assessment of Gift Tax, by Age of Donee

[단위 : 명]

In Person

구분 Classification		합계 Total (1)	20세 미만 under 20 years (2)	20세 이상 20 years or more (3)	30세 이상 30 years or more (4)	40세 이상 40 years or more (5)	50세 이상 50 years or more (6)	60세 이상 60 years or more (7)	기타 Others [B] (8)
2007년	2007 Total [A]	121,471	6,106	18,327	31,313	30,876	19,139	14,456	1,254
납세지별	by Tax Address	121,471	6,106	18,327	31,313	30,876	19,139	14,456	1,254
서울	Seoul	37,335	2,947	7,894	10,655	7,536	4,751	3,389	163
인천	Incheon	6,027	170	909	1,434	1,644	1,001	836	33
경기	Gyeonggi	31,238	1,326	5,001	8,773	8,081	4,251	3,581	225
강원	Gangwon	2,807	87	258	660	808	527	396	71
대전	Daejeon	3,221	204	388	813	890	508	394	24
충북	Chungbuk	2,690	69	240	620	856	521	321	63
충남	Chungnam	4,644	126	408	968	1,341	926	782	93
광주	Gwangju	3,062	152	302	807	789	528	425	59
전북	Jeonbuk	2,916	86	245	575	786	558	573	93
전남	Jeonnam	2,944	75	172	512	774	693	602	116
대구	Daegu	4,247	259	548	1,017	1,181	722	494	26
경북	Gyeongbuk	5,580	96	383	1,081	1,800	1,366	779	75
부산	Busan	5,700	245	730	1,226	1,585	1,125	740	49
울산	Ulsan	2,317	42	288	621	772	376	212	6
경남	Gyeongnam	5,030	168	406	1,088	1,466	1,024	742	136
제주	Jeju	1,713	54	155	463	567	262	190	22
증여재산 가액규모별	by Value of Gift Property [C]	121,471	6,106	18,327	31,313	30,876	19,139	14,456	1,254
1천만 이하	10 million won or less	22,684	346	1,663	4,063	6,210	5,260	4,453	689
5천만 이하	50 million won or less	38,401	3,126	5,401	8,648	9,635	6,200	5,083	308
1억 이하	100 million won or less	24,349	1,067	4,518	6,886	6,259	3,250	2,277	92
3억 이하	300 million won or less	22,195	1,048	4,735	7,356	5,232	2,372	1,360	92
5억 이하	500 million won or less	6,805	248	1,001	2,123	1,759	1,006	628	40
10억 이하	1 billion won or less	4,654	185	692	1,472	1,179	689	415	22
20억 이하	2 billion won or less	1,579	54	228	506	429	231	127	4
30억 이하	3 billion won or less	380	14	47	122	90	63	41	3
50억 이하	5 billion won or less	235	12	22	74	42	36	46	3
50억 초과	5 billion won over	189	6	20	63	41	32	26	1

생산부서 : 재산세과(장병식 397-1766)

[2008년 신규]

[A] 2007년 증여세 결정인원(수증자)을 기준으로 작성

[B] 수증인이 비거주자 등인 경우

[C] 증여재산가액 규모별은 재차증여액이 포함된 금액을 기준으로 작성(통계표 6-4-2, (2)+(6))

[A] Based on the number of persons to file Gift Tax return for cases gifted during 2007

[B] In case of non-resident

[C] Based on value of gift property(table 6-4-2, (2)+(6))

6-4-6. 증여세 분납 신고 및 연부연납 허가 현황

Gift Tax Payment in Installment and Approved Payment in Long-term Yearly Installment

[단위 : 백만원]

In million won

구분 Classification	신고세액 Tax Amount Filed [A]		분납세액 Tax Amount Paid in Installment [B]		연부연납세액 Tax Amount paid in Long-term Installment [C]	
	건수 Number of Cases	세액 Tax Amount	건수 Number of Cases	세액 Tax Amount	건수 Number of Cases	세액 Tax Amount
	(1)		(2)		(3)	
2006년 2006 Total	73,178	1,591,740	3,732	212,332	1,073	147,499
2007년 2007 Total	98,600	1,736,154	5,404	285,649	1,464	114,835
납세지별 by Tax Address [D]	98,600	1,736,154	5,404	285,649	1,464	114,835
서울 Seoul	30,907	1,085,315	3,228	197,977	916	85,139
인천 Incheon	4,890	65,918	203	9,252	15	273
경기 Gyeonggi	25,516	333,868	1,341	47,179	331	19,682
강원 Gangwon	2,118	9,436	22	711	18	549
대전 Daejeon	2,820	24,969	66	4,221	21	253
충북 Chungbuk	2,233	9,716	34	1,149	7	271
충남 Chungnam	4,179	23,501	69	2,537	28	1,427
광주 Gwangju	2,336	13,264	16	310	34	1,814
전북 Jeonbuk	1,967	7,592	20	691	8	150
전남 Jeonnam	1,893	5,560	7	297	12	65
대구 Daegu	3,361	33,582	113	3,662	21	1,317
경북 Gyeongbuk	3,900	17,736	42	2,789	5	125
부산 Busan	5,168	55,337	120	5,350	32	3,285
울산 Ulsan	1,893	10,690	31	954	3	247
경남 Gyeongnam	3,888	32,634	63	7,439	7	117
제주 Jeju	1,531	7,036	29	1,131	6	121

생산부서 : 재산세과(장병식 397-1766)

[2007년 6-6-1]

[A] 2007년 증여세 신고자중 과세미달을 제외하고 작성

[B] 2007년 증여세 신고자중 분납 신청한 것을 말함

[C] 2007년에 연부연납을 허가한 실적을 말함

[D] 증여세는 수증자(증여받는자)의 주소지가 납세지이며, 수증자가 비거주자인 경우는 증여자(증여하는자)의 주소지가 납세지임

[A] Based on gift tax returns filed for cases gifted during 2007(Excluding cases under tax threshold)

[B] Based on installment payment request made during 2007

[C] Based on long-term installment agreements concluded during 2007

[D] Tax address of gift tax is the donee's address. In case of non-resident donee, tax address is the donor's address

7

종합부동산세

Comprehensive Real Estate Holding Tax

7 종합부동산세

1) 납세의무자

- (1) 종합부동산세의 과세기준일(매년 6월 1일) 현재 과세대상 부동산인 주택과 토지(분리과세대상 제외)를 보유하고 있는 개인 또는 법인으로서, 과세대상별로 구분하여 공시가격의 합계액(주택 또는 종합합산토지의 소유자가 개인인 경우 세대별로 합산한 금액)이 과세기준금액을 초과하는 자

2) 과세대상

- (1) 지방세법상 재산세 과세대상 재산 중 주택(주거용 건축물을 말함)과 토지(종합합산과세대상 토지와 별도합산과세대상 토지를 말함)

3) 과세표준

- (1) 주택 : 주택에 대한 종합부동산세의 과세표준은 납세의무자별로 주택의 공시 가격을 합산한 금액에서 6억원(개인의 경우 세대별로 합산한 금액을 말함)을 공제한 금액이다. 다만, 별장과 일정 요건이 충족된 임대주택 및 사원용주택, 기숙사, 미분양 주택, 가정보육 시설용 주택은 합산대상이 되는 주택의 범위에 포함하지 아니함
- (2) 종합합산토지 : 종합합산토지에 대한 종합부동산세의 과세표준은 납세의무자별로 종합합산 토지의 공시가격을 합산한 금액에서 3억원을 공제한 금액
- (3) 별도합산토지 : 별도합산토지에 대한 종합부동산세의 과세표준은 납세의무자별로 별도합산 토지의 공시가격을 합산한 금액에서 40억원을 공제한 금액

4) 세부담의 상한

- (1) 주택·종합합산토지 : 당해연도에 납부하여야 할 재산세액과 종합부동산세액의 합계가 전년도에 부과된 세액의 300%를 초과하는 경우 그 초과금액은 없는 것으로 한다.
- (2) 별도합산토지 : 당해연도에 납부하여야 할 재산세액과 종합부동산세액의 합계가 전년도에 부과된 세액의 150%를 초과하는 경우 그 초과금액은 없는 것으로 한다.

5) 서울 (2007년 기준)

(1) 주택

과 세 표 준	세 율	누진공제액	적용비율
3억원 이하	1,000분의 10	-	80%
3억원 초과 ~ 14억원 이하	1,000분의 15	150만원	
14억원 초과 ~ 94억원 이하	1,000분의 20	850만원	
94억원 초과	1,000분의 30	10,250만원	

(2) 종합합산 토지

과 세 표 준	세 율	누진공제액	적용비율
17억원 이하	1,000분의 10	-	80%
17억원 초과 ~ 97억원 이하	1,000분의 20	17백만원	
97억원 초과	1,000분의 40	211백만원	

(3) 별도합산 토지

과 세 표 준	세 율	누진공제액	적용비율
160억원 이하	1,000분의 6	-	60%
160억원 초과 ~ 960억원 이하	1,000분의 10	64백만원	
960억원 초과	1,000분의 16	640백만원	

6) 종합부동산세법의 개정

- (1) 2005.1.5.부터 시행된 종합부동산세제가 2005.12.31. 개정되어 2006년부터 과세표준 적용률이 연차적으로 상향조정되고 과세기준금액이 하향조정 되었으며 세대별 합산과세방식으로 전환되는 등 보유자산 가격에 상응하는 세부담구조로 바뀜
- (2) 2008년 귀속 종합부동산세는 현행 신고납부에서 정부부과로 전환될 예정

종합부동산세 계산 흐름도

구 분	주택분 (개인은 세대별 합산과세)	종합합산 토지분 (개인은 세대별 합산과세)	별도합산 토지분 (인별 합산과세)						
공시가격 합계	주택 공시가격합계	종합합산토지 공시가격합계	별도합산토지 공시가격합계						
(-)		(-)							
공 제 액	6억원	3억원	40억원						
(=)		(=)							
종합부동산세 과세표준	주택분 종합부동산세 과세표준	종합합산 토지분 종합부동산세 과세표준	별도합산 토지분 종합부동산세 과세표준						
(×)		(×)							
세 율	과세표준	세율	누진공제	과세표준	세율	누진공제	과세표준	세율	누진공제
	3억원 이하	1%	0	17억원 이하	1%	0	160억원 이하	0.6%	0
	14억원 이하	1.5%	150만원	97억원 이하	2%	1,700만원	960억원 이하	1%	6,400만원
	94억원 이하	2%	850만원				960억원 초과	1.6%	64,000만원
	94억원 초과	3%	10,250만원	97억원 초과	4%	21,100만원	960억원 초과	1.6%	64,000만원
(×)		(×)							
적용비율	80%	80%	60%	↳ 간편한 세액산출을 위하여 종합부동산세법상 계산순서와 상이하게 작성하였음					
(=)		(=)							
종합부동산 세 액	주택분 종합부동산세액	토지분 종합합산세액	토지분 별도합산세액						
(-)		(-)							
공 제 할 재산세액	재산세로 부과된 세액의 합계액 중 종합부동산세 과세기준금액(6억원, 3억원, 40억원) 초과분에 대한 재산세액 ↳ 과세대상 유형별(주택, 종합합산토지, 별도합산토지)로 구분하여 계산								
(-)									
세부담상한 초과세액	[전년도 총세액(재산세+종합부동산세) 상당액×300%(별도합산토지는 150%)]를 초과하는 세액 ↳ 과세대상 유형별(주택, 종합합산토지, 별도합산토지)로 구분하여 계산								
(=)									
산출세액	주택분 산출세액	종합합산토지분 산출세액	별도합산토지분 산출세액	종합부동산세 산출세액(각 과세유형별 산출세액 합계액)					
(-)									
감면세액	감면세액(현재 감면세액 해당분 없음)								
(-)									
세액공제	종합부동산세 산출세액 × 3% (시행후 3년간 한시 적용)								
(+)									
가산세	신고불성실가산세 (무신고 또는 과소신고 세액×20%) 납부불성실가산세 (무납부 또는 과소납부 세액×일수×1만분의 3) * 시행후 3년간 유예								
(=)									
자진납부할 세 액	자진납부할 세액(분납 및 물납신청 가능)								

7-1-1. 종합부동산세 신고 현황 I

Tax Return of Comprehensive Real Estate Holding Tax I

[단위 : 백만원]

In million won

구분 Classification		개인 Individuals			법인 Corporations		
		신고대상 Number of Taxpayers to File Return	신고인원 Number of Returns Filed	신고세액 Tax Amount	신고대상 Number of Taxpayers to File Return	신고인원 Number of Returns Filed	신고세액 Tax Amount
		(1)	(2)	(3)	(1)	(2)	(3)
2005년	2005 Total [A]	64,914	62,089	89,179	8,717	8,587	553,432
2006년	2006 Total	333,952	327,797	767,169	13,001	12,950	950,789
2007년	2007 Total [B]	469,559	468,529	1,573,116	14,104	14,093	1,194,014
지역별	by Region	469,559	468,529	1,573,116	14,104	14,093	1,194,014
서울	Seoul	258,937	258,133	1,045,711	5,039	5,037	716,636
인천	Incheon	8,586	8,564	19,961	525	524	32,392
경기	Gyeonggi	142,658	142,480	377,418	3,023	3,018	241,897
강원	Gangwon	4,064	4,059	9,901	321	320	9,232
대전	Daejeon	5,613	5,612	11,698	337	337	25,066
충북	Chungbuk	3,323	3,318	7,401	332	332	7,844
충남	Chungnam	7,834	7,829	18,828	525	525	29,845
광주	Gwangju	2,972	2,971	6,684	379	379	6,555
전북	Jeonbuk	3,403	3,402	6,484	292	291	6,419
전남	Jeonnam	2,458	2,457	5,242	282	282	7,747
대구	Daegu	6,275	6,274	12,827	457	457	8,733
경북	Gyeongbuk	4,806	4,803	10,728	500	500	29,143
부산	Busan	8,537	8,536	20,507	960	960	38,666
울산	Ulsan	3,178	3,177	5,834	244	243	9,272
경남	Gyeongnam	4,985	4,984	9,850	673	673	14,870
제주	Jeju	1,930	1,930	4,042	215	215	9,697

생산부서 : 종합부동산세과(오상휴 397-1796)

[2007년 7-1-1]

[A] 종합부동산세는 2005.1.5.부터 시행되었음

[B] 2007.12월 신고분을 기준으로 작성함

[A] Comprehensive Real Estate Holding Tax took effect on Jan.5, 2005

[B] The statistics are based on the returns filed as of Dec, 2007

7-1-2. 종합부동산세 신고 현황 II

Tax Return of Comprehensive Real Estate Holding Tax II

[단위 : 백만원]

In million won

구분 Classification	신고인원 Number of Returns (1)	합계 Total		주택분 Residence		종합합산토지분 Land of General Aggregation		별도합산토지분 Land of Special Aggregation	
		신고세액 Tax Amount (2=4+6+8)	점유비 Ratio (3)	신고세액 Tax Amount (4)	점유비 Ratio (5)	신고세액 Tax Amount (6)	점유비 Ratio (7)	신고세액 Tax Amount (8)	점유비 Ratio (9)
2005년 2005 Total [A]	70,676	642,611	100.0	39,118	100.0	241,981	100.0	361,512	100.0
2006년 2006 Total	340,747	1,717,958	100.0	522,238	100.0	706,263	100.0	489,457	100.0
2007년 2007 Total [B]	482,622	2,767,130	100.0	1,261,102	100.0	917,007	100.0	589,021	100.0
10분위 분포별 by Ten Tax Bracket	482,622	2,767,130	100.0	1,261,102	100.0	917,007	100.0	589,021	100.0
상위 10% 내 within high position 10%	48,262	1,959,920	70.8	619,637	49.1	766,752	83.6	573,531	97.4
상위 20% 내 within high position 20%	48,262	297,742	10.7	243,439	19.3	46,637	5.1	7,666	1.3
상위 30% 내 within high position 30%	48,262	180,770	6.5	142,770	11.3	34,348	3.7	3,652	0.6
상위 40% 내 within high position 40%	48,262	115,925	4.2	88,850	7.1	25,063	2.7	2,012	0.3
상위 50% 내 within high position 50%	48,263	79,084	2.9	63,808	5.1	14,420	1.6	856	0.2
상위 60% 내 within high position 60%	48,262	56,946	2.1	45,182	3.6	11,182	1.2	582	0.1
상위 70% 내 within high position 70%	48,262	38,436	1.4	29,294	2.3	8,748	1.0	394	0.1
상위 80% 내 within high position 80%	48,262	24,053	0.9	17,955	1.4	5,897	0.6	201	0.0
상위 90% 내 within high position 90%	48,262	12,043	0.4	8,661	0.7	3,275	0.4	107	0.0
상위 100% 내 within high position 100%	48,263	2,211	0.1	1,506	0.1	685	0.1	20	0.0

생산부서 : 종합부동산세과(오상휴 397-1796)

[2007년 7-1-2]

[A] 종합부동산세는 2005.1.5.부터 시행되었음

[B] 2007.12월 신고분을 기준으로 작성함

[A] Comprehensive Real Estate Holding Tax took effect on Jan.5, 2005

[B] The statistics are based on the returns filed as of Dec, 2007

7-1-3. 종합부동산세 분납 신고 현황

CREHT Tax Payment in Installment

[단위 : 백만원]

In million won

구분 Classification		개인 Individuals				법인 Corporations			
		신고세액 Tax Amount Filed		분납세액 Tax Amount Paid in Installment		신고세액 Tax Amount Filed		분납세액 Tax Amount Paid in Installment	
		인원 Number of Taxpayers	세액 Tax Amount	인원 Number of Taxpayers	세액 Tax Amount	인원 Number of Taxpayers	세액 Tax Amount	인원 Number of Taxpayers	세액 Tax Amount
		(1)	(2)	(3)	(4)	(1)	(2)	(3)	(4)
2005년	2005 Total [A]	62,089	89,179	288	6,517	8,587	553,432	663	172,054
2006년	2006 Total	327,797	767,169	8,535	97,388	12,950	950,789	2,853	422,815
2007년	2007 Total [B]	468,529	1,573,116	26,469	244,437	14,093	1,194,014	3,573	548,596
지역별	by Region	468,529	1,573,116	26,469	244,437	14,093	1,194,014	3,573	548,596
서울	Seoul	258,133	1,045,711	19,660	177,798	5,037	716,636	1,701	326,556
인천	Incheon	8,564	19,961	225	3,259	524	32,392	133	15,594
경기	Gyeonggi	142,480	377,418	5,065	46,571	3,018	241,897	751	116,807
강원	Gangwon	4,059	9,901	117	1,291	320	9,232	55	4,036
대전	Daejeon	5,612	11,698	132	1,195	337	25,066	77	8,583
충북	Chungbuk	3,318	7,401	100	901	332	7,844	56	3,607
충남	Chungnam	7,829	18,828	230	2,750	525	29,845	88	14,230
광주	Gwangju	2,971	6,684	74	977	379	6,555	71	2,704
전북	Jeonbuk	3,402	6,484	75	548	291	6,419	34	2,593
전남	Jeonnam	2,457	5,242	63	788	282	7,747	47	3,599
대구	Daegu	6,274	12,827	162	1,645	457	8,733	89	3,212
경북	Gyeongbuk	4,803	10,728	103	1,766	500	29,143	81	13,957
부산	Busan	8,536	20,507	248	2,859	960	38,666	196	17,832
울산	Ulsan	3,177	5,834	57	539	243	9,272	41	4,113
경남	Gyeongnam	4,984	9,850	108	1,050	673	14,870	103	6,583
제주	Jeju	1,930	4,042	50	500	215	9,697	50	4,590

생산부서 : 종합부동산세과(오상휴 397-1796)

[2007년 7-1-3]

[A] 종합부동산세는 2005.1.5.부터 시행되었음

[B] 2007.12월 신고분을 기준으로 작성함

[A] Comprehensive Real Estate Holding Tax took effect on Jan.5,2005

[B] The statistics are based on the returns filed as of Dec, 2007

7-1-4. 종합부동산세에 따른 농어촌특별세 신고 현황

Special Tax for Rural Development

[단위 : 백만원]

In million won

구분 Classification		신고인원 Number of Returns (1)	과세표준 Tax Base (2)	산출세액 Calculated Tax Amount (3)	가산세 Penalty Tax (4)	기납부세액 Prepaid Tax Amount (5)	환급세액 Tax Refund (6)	납부할세액 Tax Amount to be Paid (7=3+4-5+6)
2005년	2005 Total	70,676	642,611	128,522	-	-	-	128,522
2006년	2006 Total	340,747	1,717,958	343,592	-	-	-	343,592
2007년	2007 Total [A]	482,622	2,767,130	553,426	-	-	-	553,426
지역별	by Region	482,622	2,767,130	553,426	-	-	-	553,426
서울	Seoul	263,170	1,762,347	352,469	-	-	-	352,469
인천	Incheon	9,088	52,353	10,471	-	-	-	10,471
경기	Gyeonggi	145,498	619,315	123,863	-	-	-	123,863
강원	Gangwon	4,379	19,133	3,827	-	-	-	3,827
대전	Daejeon	5,949	36,764	7,353	-	-	-	7,353
충북	Chungbuk	3,650	15,245	3,049	-	-	-	3,049
충남	Chungnam	8,354	48,673	9,734	-	-	-	9,734
광주	Gwangju	3,350	13,239	2,648	-	-	-	2,648
전북	Jeonbuk	3,693	12,903	2,580	-	-	-	2,580
전남	Jeonnam	2,739	12,989	2,598	-	-	-	2,598
대구	Daegu	6,731	21,560	4,312	-	-	-	4,312
경북	Gyeongbuk	5,303	39,871	7,974	-	-	-	7,974
부산	Busan	9,496	59,173	11,835	-	-	-	11,835
울산	Ulsan	3,420	15,106	3,021	-	-	-	3,021
경남	Gyeongnam	5,657	24,720	4,944	-	-	-	4,944
제주	Jeju	2,145	13,739	2,748	-	-	-	2,748
납세자 종류별	by Type of Taxpayer	482,622	2,767,130	553,426	-	-	-	553,426
법인	Corporations	14,093	1,194,014	238,803	-	-	-	238,803
개인	Individuals	468,529	1,573,116	314,623	-	-	-	314,623

생산부서 : 종합부동산세과(오상휴 397-1796)

[2007년 7-1-4]

[A] 2007.12월 종합부동산세 신고자로서 농어촌특별세를 신고한자를 기준으로 작성

[A] Based on taxpayers who filed special tax for rural development returns as well as CREHT returns in Dec. 2007

7-2-1. 주택분 종합부동산세 신고 현황 I

Tax Return of CREHT on Residential House | [C]

[단위 : 백만원]

In million won

구분 Classification	신고인원 Number of Returns (1)	과세표준 Tax Base (2)	종합부동산 세액 CREHT Amount (3)	공제할 재산세액 Deductible Property Tax (4)	세부담상한 초과세액 Amount Exceeding Qualified Tax Cap (5)	산출세액 Calculated Tax Amount (6=3-4-5)	세액공제 Tax Credit (7)	결정세액 Determined Tax Amount (8=6-7)
2005년 2005 Total [A]	36,441	6,747,876	96,039	22,879	32,833	40,327	1,209	39,118
2006년 2006 Total	235,317	76,782,137	683,261	95,272	49,599	538,390	16,152	522,238
2007년 2007 Total [B]	381,636	144,170,745	1,497,459	195,076	2,278	1,300,105	39,003	1,261,102
지역별 by Region	381,636	144,170,745	1,497,459	195,076	2,278	1,300,105	39,003	1,261,102
서울 Seoul	240,157	103,167,567	1,081,643	148,398	1,539	931,706	27,951	903,755
인천 Incheon	4,471	1,002,256	9,856	1,382	38	8,436	253	8,183
경기 Gyeonggi	112,461	32,771,567	330,558	36,259	562	293,737	8,812	284,925
강원 Gangwon	1,833	643,032	6,821	775	9	6,037	181	5,856
대전 Daejeon	3,460	856,621	8,469	1,025	11	7,433	223	7,210
충북 Chungbuk	1,473	495,493	5,179	597	5	4,577	137	4,440
충남 Chungnam	2,760	921,666	9,838	1,149	21	8,668	260	8,408
광주 Gwangju	1,148	342,953	3,561	423	2	3,136	94	3,042
전북 Jeonbuk	1,341	397,982	4,046	492	2	3,552	107	3,445
전남 Jeonnam	942	288,064	2,907	371	11	2,525	76	2,449
대구 Daegu	3,062	729,826	7,336	985	25	6,326	190	6,136
경북 Gyeongbuk	1,706	511,454	5,235	627	36	4,572	137	4,435
부산 Busan	3,266	932,336	9,681	1,259	3	8,419	253	8,166
울산 Ulsan	820	290,777	3,752	299	8	3,445	103	3,342
경남 Gyeongnam	1,974	577,471	6,096	726	4	5,366	161	5,205
제주 Jeju	762	241,680	2,481	309	2	2,170	65	2,105
납세자 종류별 by Type of Taxpayer	381,636	144,170,745	1,497,459	195,076	2,278	1,300,105	39,003	1,261,102
법인 Corporations	3,664	3,717,115	62,375	3,656	175	58,544	1,756	56,788
개인 Individuals	377,972	140,453,630	1,435,084	191,420	2,103	1,241,561	37,247	1,204,314

생산부서 : 종합부동산세과(오상휴 397-1796)

[2007년 7-2-1]

[A] 종합부동산세는 2005.1.5.부터 시행되었음

[B] 2007.12월 신고분을 기준으로 작성함

[C] 주택은 종합부동산세법 제2조 3호의 규정에 의한 주택을 의미함

[A] Comprehensive Real Estate Holding Tax took effect on Jan.5, 2005

[B] The statistics are based on the returns filed as of Dec, 2007

[C] The definition of residence is prescribed in subparagraph 3 of article 2 of the Comprehensive Real Estate Holding Tax Law

7-2-2. 주택분 종합소득세 신고 현황 II

Tax Return of CREHT on Residential House II

[단위 : 백만원]

In million won

구분 Classification	신고인원 Number of Returns (1)	과세표준 Tax Base (2)	종합부동산 세액 CREHT Amount (3)	공제할 재산세액 Deductible Property Tax (4)	세부담상한 초과세액 Amount Exceeding Qualified Tax Cap (5)	산출세액 Calculated Tax Amount (6=3-4-5)	세액공제 Tax Credit (7)	결정세액 Determined Tax Amount (8=6-7)
과세표준 규모별 by Size of Tax Base	381,636	144,170,745	1,497,459	195,076	2,278	1,300,105	39,003	1,261,102
1천만 이하 10 million won or less	25,950	53,529	428	54	2	372	11	361
5천만 이하 50 million won or less	42,276	1,257,540	10,060	1,337	2	8,721	262	8,459
1억 이하 100 million won or less	45,387	3,378,418	27,027	3,683	9	23,335	700	22,635
2억 이하 200 million won or less	65,185	9,556,728	76,454	10,976	84	65,394	1,962	63,432
3억 이하 300 million won or less	50,339	12,315,503	98,524	15,206	180	83,138	2,494	80,644
4억 이하 400 million won or less	35,702	12,410,127	106,078	15,988	360	89,730	2,692	87,038
5억 이하 500 million won or less	24,780	11,074,241	103,155	15,189	428	87,538	2,626	84,912
6억 이하 600 million won or less	19,007	10,386,262	101,827	14,265	208	87,354	2,621	84,733
7억 이하 700 million won or less	15,519	10,019,587	101,612	14,270	159	87,183	2,616	84,567
8억 이하 800 million won or less	10,194	7,600,844	78,977	10,650	181	68,146	2,044	66,102
9억 이하 900 million won or less	8,244	6,976,198	73,822	9,830	178	63,814	1,914	61,900
10억 이하 1 billion won or less	7,132	6,761,077	72,575	9,481	86	63,008	1,890	61,118
14억 이하 1.4 billion won or less	17,115	19,986,972	219,306	28,337	98	190,871	5,726	185,145
20억 이하 2 billion won or less	9,434	15,465,519	183,297	22,225	52	161,020	4,831	156,189
30억 이하 3 billion won or less	3,841	9,097,830	119,446	13,342	12	106,092	3,183	102,909
50억 이하 5 billion won or less	1,220	4,417,049	62,377	6,356	-	56,021	1,681	54,340
80억 이하 8 billion won or less	219	1,316,835	19,580	1,733	239	17,608	528	17,080
94억 이하 9.4 billion won or less	27	236,033	3,593	279	-	3,314	99	3,215
100억 이하 10 billion won or less	8	77,692	1,209	95	-	1,114	33	1,081
100억 초과 10 billion won over	57	1,782,761	38,112	1,780	-	36,332	1,090	35,242
보유 주택수별 by Number of Residences Held[A]	381,636	144,170,745	1,497,459	195,076	2,278	1,300,105	39,003	1,261,102
1호 1	152,969	45,790,367	439,578	69,455	668	369,455	11,084	358,371
2호 2	110,652	45,679,776	468,267	61,024	425	406,818	12,205	394,613
3호 3	37,978	18,994,964	204,349	24,871	319	179,159	5,375	173,784
4호 4	18,566	8,812,582	95,498	11,350	152	83,996	2,520	81,476
5호 5	11,206	4,770,168	51,612	6,019	114	45,479	1,364	44,115
6~10호 6~10	27,001	9,447,621	100,688	11,257	277	89,154	2,674	86,480
11호 이상 11 or more	23,264	10,675,267	137,467	11,100	323	126,044	3,781	122,263

생산부서 : 종합부동산세과(오상휴 397-1796)

[2007년 7-2-2]

[A] 다가구 주택은 1구를 1호로 산출

[A] For multiple-family residence, each family unit is regarded as one residence.

7-3-1. 종합합산 토지분 종합부동산세 신고 현황 I

Tax Return of CREHT on Land Subject to Comprehensive Aggregation I [C]

[단위 : 백만원]

In million won

구분 Classification	신고인원 Number of Returns (1)	과세표준 Tax Base (2)	종합부동산 세액 CREHT Amount (3)	공제할 재산세액 Deductible Property Tax (4)	세부담상한 초과세액 Amount Exceeding Qualified Tax Cap (5)	산출세액 Calculated Tax Amount (6=3-4-5)	세액공제 Tax Credit (7)	결정세액 Determined Tax Amount (8=6-7)
2005년 2005 Total [A]	31,729	19,154,440	411,477	92,724	69,288	249,465	7,484	241,981
2006년 2006 Total	109,445	74,311,671	948,149	171,408	48,635	728,106	21,843	706,263
2007년 2007 Total [B]	112,665	78,555,351	1,171,590	208,051	18,171	945,368	28,361	917,007
지역별 by Region	112,665	78,555,351	1,171,590	208,051	18,171	945,368	28,361	917,007
서울 Seoul	29,477	29,773,524	495,915	80,714	2,605	412,596	12,378	400,218
인천 Incheon	4,691	3,102,965	46,460	8,202	204	38,054	1,142	36,912
경기 Gyeonggi	36,996	23,849,627	324,110	60,547	2,957	260,606	7,818	252,788
강원 Gangwon	2,671	1,255,354	15,428	3,374	281	11,773	353	11,420
대전 Daejeon	2,559	1,541,370	21,553	4,235	41	17,277	518	16,759
충북 Chungbuk	2,251	1,265,610	19,398	3,468	5,591	10,339	310	10,029
충남 Chungnam	5,829	3,045,152	46,070	7,762	118	38,190	1,146	37,044
광주 Gwangju	2,251	1,090,127	12,570	2,957	262	9,351	281	9,070
전북 Jeonbuk	2,413	969,183	12,103	2,515	522	9,066	272	8,794
전남 Jeonnam	1,851	920,426	12,958	2,517	154	10,287	309	9,978
대구 Daegu	3,754	1,670,556	17,312	4,457	708	12,147	364	11,783
경북 Gyeongbuk	3,702	2,336,320	41,533	6,118	3,515	31,900	957	30,943
부산 Busan	6,305	3,782,120	52,662	10,529	118	42,015	1,260	40,755
울산 Ulsan	2,659	1,161,870	14,645	3,075	37	11,533	346	11,187
경남 Gyeongnam	3,788	1,861,995	23,793	5,103	164	18,526	556	17,970
제주 Jeju	1,468	929,152	15,080	2,478	894	11,708	351	11,357
납세자 종류별 by Type of Taxpayer	112,665	78,555,351	1,171,590	208,051	18,171	945,368	28,361	917,007
법인 Corporations	8,473	32,708,125	722,950	92,929	14,106	615,915	18,477	597,438
개인 Individuals	104,192	45,847,226	448,640	115,122	4,065	329,453	9,884	319,569

생산부서 : 종합부동산세과(오상휴 397-1796)

[2007년 7-3-1]

[A] 종합부동산세는 2005.1.5.부터 시행되었음

[B] 2007.12월 신고분을 기준으로 작성함

[C] 종합합산 토지는 지방세법 제182조 1항 1호의 규정에 의한 토지를 의미함

[A] Comprehensive Real Estate Holding Tax took effect on Jan.5, 2005

[B] The statistics are based on the returns filed as of Dec, 2007

[C] The definition of land of general aggregation is prescribed in subparagraph 1 of paragraph 1 of article 182 of the Local Tax Law

7-3-2. 종합합산 토지분 종합부동산세 신고 현황 II

Tax Return of CREHT on Land Subject to Comprehensive Aggregation II [C]

[단위 : 백만원]

In million won

구분 Classification	신고인원 Number of Returns[A][B]	과세표준 Tax Base	종합부동산 세액 CREHT Amount	공제할 재산세액 Deductible Property Tax	세부담상한 초과세액 Amount Exceeding Qualified Tax Cap	산출세액 Calculated Tax Amount	세액공제 Tax Credit	결정세액 Determined Tax Amount
	(1)	(2)	(3)	(4)	(5)	(6=3-4-5)	(7)	(8=6-7)
과세표준 규모별 by Size of Tax Base	112,665	78,555,351	1,171,590	208,051	18,171	945,368	28,361	917,007
5천만 이하 50 million won or less	21,624	471,434	3,771	945	138	2,688	81	2,607
1억 이하 100 million won or less	14,638	1,080,308	8,642	2,488	65	6,089	183	5,906
2억 이하 200 million won or less	19,742	2,878,113	23,025	6,675	324	16,026	481	15,545
3억 이하 300 million won or less	12,476	3,081,427	24,651	7,262	364	17,025	511	16,514
5억 이하 500 million won or less	14,888	5,796,802	46,374	13,945	632	31,797	954	30,843
10억 이하 1 billion won or less	15,264	10,720,826	85,767	26,652	825	58,290	1,749	56,541
15억 이하 1.5 billion won or less	5,687	6,912,852	55,303	17,669	496	37,138	1,114	36,024
17억 이하 1.7 billion won or less	1,264	2,020,181	16,161	5,189	155	10,817	324	10,493
20억 이하 2 billion won or less	1,385	2,557,145	22,078	6,685	117	15,276	458	14,818
30억 이하 3 billion won or less	2,371	5,738,421	59,569	15,115	536	43,918	1,317	42,601
50억 이하 5 billion won or less	1,606	6,094,986	75,678	16,537	665	58,476	1,754	56,722
80억 이하 8 billion won or less	715	4,470,879	61,810	12,468	552	48,790	1,464	47,326
97억 이하 9.7 billion won or less	199	1,743,986	25,197	4,983	55	20,159	605	19,554
150억 이하 15 billion won or less	340	4,060,563	72,546	11,611	785	60,150	1,804	58,346
200억 이하 20 billion won or less	127	2,204,242	49,098	6,296	867	41,935	1,258	40,677
300억 이하 30 billion won or less	137	3,320,111	83,118	9,539	1,321	72,258	2,168	70,090
500억 이하 50 billion won or less	106	4,000,958	110,138	11,193	2,914	96,031	2,881	93,150
700억 이하 70 billion won or less	38	2,181,143	63,382	6,289	1,995	55,098	1,653	53,445
1,000억 이하 100 billion won or less	22	1,816,464	54,413	5,228	-	49,185	1,475	47,710
1,000억 초과 100 billion won over	36	7,404,510	230,869	21,282	5,365	204,222	6,127	198,095

생산부서 : 종합부동산세과(오상휴 397-1796)

[2007년 7-3-2]

[A] 종합부동산세는 2005.1.5.부터 시행되었음

[B] 2007.12월 신고분을 기준으로 작성함

[C] 종합합산 토지는 지방세법 제182조 1항 1호의 규정에 의한 토지를 의미함

[A] Comprehensive Real Estate Holding Tax took effect on Jan.5, 2005

[B] The statistics are based on the returns filed as of Dec, 2007

[C] The definition of land of general aggregation is prescribed in subparagraph 1 of paragraph 1 of article 182 of the Local Tax Law

7-4-1. 별도합산 토지분 종합부동산세 신고 현황 I

Tax Return of CREHT on Land Subject to Separate Aggregation I [C]

[단위 : 백만원]

In million won

구분 Classification	신고인원 Number of Returns (1)	과세표준 Tax Base (2)	종합부동산 세액 CREHT Amount (3)	공제할 재산세액 Deductible Property Tax (4)	세부담상한 초과세액 Amount Exceeding Qualified Tax Cap (5)	산출세액 Calculated Tax Amount (6=3-4-5)	세액공제 Tax Credit (7)	결정세액 Determined Tax Amount (8=6-7)
2005년 2005 Total [A]	8,596	56,268,153	606,275	214,668	18,914	372,693	11,181	361,512
2006년 2006 Total	11,024	136,514,650	800,003	285,748	9,660	504,595	15,138	489,457
2007년 2007 Total [B]	14,606	154,704,612	968,351	357,306	3,807	607,238	18,217	589,021
지역별 by Region	14,606	154,704,612	968,351	357,306	3,807	607,238	18,217	589,021
서울 Seoul	8,808	117,398,334	747,257	272,657	2,050	472,550	14,176	458,374
인천 Incheon	381	2,412,318	12,967	5,404	81	7,482	224	7,258
경기 Gyeonggi	3,235	20,989,757	132,478	47,831	521	84,126	2,524	81,602
강원 Gangwon	116	754,475	3,541	1,622	5	1,914	57	1,857
대전 Daejeon	173	2,656,866	19,278	6,082	5	13,191	396	12,795
충북 Chungbuk	106	433,082	1,801	956	45	800	24	776
충남 Chungnam	186	1,052,880	5,668	2,301	46	3,321	100	3,221
광주 Gwangju	130	604,826	2,534	1,369	3	1,162	35	1,127
전북 Jeonbuk	80	340,511	1,474	756	34	684	20	664
전남 Jeonnam	88	301,169	1,267	678	10	579	17	562
대구 Daegu	329	1,616,367	7,465	3,692	19	3,754	113	3,641
경북 Gyeongbuk	114	1,120,616	7,292	2,624	36	4,632	139	4,493
부산 Busan	569	3,742,125	19,223	8,628	26	10,569	317	10,252
울산 Ulsan	63	291,734	1,287	659	33	595	18	577
경남 Gyeongnam	174	798,504	4,080	1,611	876	1,593	48	1,545
제주 Jeju	54	191,048	739	436	17	286	9	277
납세자 종류별 by Type of Taxpayer	14,606	154,704,612	968,351	357,306	3,807	607,238	18,217	589,021
법인 Corporations	5,089	123,909,504	846,258	286,834	2,942	556,482	16,694	539,788
개인 Individuals	9,517	30,795,108	122,093	70,472	865	50,756	1,523	49,233

생산부서 : 종합부동산세과(오상휴 397-1796)

[2007년 7-4-1]

[A] 종합부동산세는 2005.1.5.부터 시행되었음

[B] 2007.12월 신고분을 기준으로 작성함

[C] 별도합산 토지는 지방세법 제182조 1항 2호의 규정에 의한 토지를 의미함

[A] Comprehensive Real Estate Holding Tax took effect on Jan.5, 2005

[B] The statistics are based on the returns filed as of Dec, 2007

[C] The definition of land of special aggregation is prescribed in subparagraph 2 of paragraph 1 of article 182 of the Local Tax Law

7-4-2. 별도합산 토지분 종합부동산세 신고 현황 II

Tax Return of CREHT on Land Subject to Separate Aggregation II [C]

[단위 : 백만원]

In million won

구분 Classification	신고인원 Number of Returns[A][B] (1)	과세표준 Tax Base (2)	종합부동산 세액 CREHT Amount (3)	공제할 재산세액 Deductible Property Tax (4)	세부담상한 초과세액 Amount Exceeding Qualified Tax Cap (5)	산출세액 Calculated Tax Amount (6=3-4-5)	세액공제 Tax Credit (7)	결정세액 Determined Tax Amount (8=6-7)
과세표준 규모별 by Size of Tax Base	14,606	154,704,612	968,351	357,306	3,807	607,238	18,217	589,021
1억 이하 100 million won or less	2,166	23,061	83	51	1	31	1	30
5억 이하 500 million won or less	1,580	457,462	1,647	1,022	31	594	18	576
10억 이하 1 billion won or less	1,524	1,133,654	4,081	2,549	98	1,434	43	1,391
20억 이하 2 billion won or less	2,174	3,163,533	11,401	7,145	210	4,046	121	3,925
40억 이하 4 billion won or less	2,397	6,886,745	24,819	15,706	191	8,922	268	8,654
60억 이하 6 billion won or less	1,314	6,416,122	23,163	14,634	165	8,364	251	8,113
100억 이하 10 billion won or less	1,267	9,733,191	35,172	22,288	241	12,643	379	12,264
160억 이하 16 billion won or less	820	10,254,403	37,074	23,583	268	13,223	397	12,826
200억 이하 20 billion won or less	275	4,922,946	19,043	11,412	109	7,522	226	7,296
300억 이하 30 billion won or less	369	8,894,325	39,278	20,625	256	18,397	552	17,845
500억 이하 50 billion won or less	299	11,438,847	56,964	26,609	355	30,000	900	29,100
700억 이하 70 billion won or less	136	7,838,440	41,573	18,063	142	23,368	701	22,667
960억 이하 96 billion won or less	76	6,202,177	34,233	14,258	88	19,887	596	19,291
1,000억 이하 100 billion won or less	3	293,367	1,664	651	-	1,013	30	983
1,500억 이하 150 billion won or less	55	6,713,936	42,383	15,169	144	27,070	812	26,258
2,000억 이하 200 billion won or less	47	8,097,718	58,500	18,939	-	39,561	1,187	38,374
3,000억 이하 300 billion won or less	43	10,299,870	79,467	23,736	1,293	54,438	1,633	52,805
5,000억 이하 500 billion won or less	33	12,977,164	107,584	30,146	215	77,223	2,317	74,906
7,000억 이하 700 billion won or less	7	3,980,692	35,527	9,179	-	26,348	790	25,558
7,000억 초과 700 billion won over	21	34,976,959	314,695	81,541	-	233,154	6,995	226,159

생산부서 : 종합부동산세과(오상휴 397-1796)

[2007년 7-4-2]

[A] 종합부동산세는 2005.1.5.부터 시행되었음

[B] 2007.12월 신고분을 기준으로 작성함

[C] 별도합산 토지는 지방세법 제182조 1항 2호의 규정에 의한 토지를 의미함

[A] Comprehensive Real Estate Holding Tax took effect on Jan.5, 2005

[B] The statistics are based on the returns filed as of Dec, 2007

[C] The definition of land of special aggregation is prescribed in subparagraph 2 of paragraph 1 of article 182 of the Local Tax Law

8

법 인 세

Corporation Tax

8 법인세

1) 납세의무자

- (1) 내국법인과 국내원천소득이 있는 외국법인
- (2) 내국법인 및 외국법인에게 '토지 등 양도소득이' 있는 경우
- (3) 내국법인 및 외국법인과 소득세법에 의한 거주자 및 비거주자는 법인세법에 의하여 법인세를 원천징수하는 경우

2) 과세소득의 범위

- (1) 각 사업연도의 소득, 청산소득
- (2) 비영리내국법인의 각 사업연도 소득은 '수익사업'에서 생기는 소득
- (3) 외국법인의 각 사업연도의 소득은 국내원천 소득(비영리외국법인의 경우 국내원천소득중 수익사업에서 생기는 소득에 한함)

법인종류별		과세소득별	각사업연도 소득에 대한 법인세	토지 등 양도소득에 대한 법인세	청산소득에 대한 법인세
내국법인	영리법인		국내외의 모든 소득	납세의무 있음	납세의무 있음
	비영리법인		국내외의 수익사업에서 생긴 소득	상동	납세의무 없음
외국법인	영리법인		국내원천소득	상동	상동
	비영리법인		국내원천소득 중 수익사업에서 생긴 소득	상동	상동

3) 실질과세

- (1) 자산 또는 사업에서 생기는 수입의 전부 또는 일부가 법률상 귀속되는 법인과 실질상 귀속되는 법인이 서로 다를 경우에는 그 수입이 실질상 귀속되는 법인의 귀속으로 한다.
- (2) 법인세의 과세소득이 되는 금액의 계산에 관한 규정은 소득·수익 등의 명칭이나 형식에 불구하고 그 실질내용에 따라 적용한다.

4) 사업연도

(1) 사업연도는 법령 또는 법인의 정관 등에서 정하는 1회계기간(1년을 초과하지 못함)

5) 납세지

- (1) 내국법인 : 당해 법인의登記부상 본점 또는 주사무소의 소재지(국내에 본점 또는 주사무소가 없는 경우에는 사업의 실질적 관리장소의 소재지)
- (2) 외국법인 : 국내사업장의 소재지(국내사업장이 없는 외국법인으로서 과세대상 소득이 있는 경우 그 자산의 소재지)

6) 과세표준

(1) 각사업연도 소득에 대한 법인세

$$\text{총익금} - \text{총손금} = \text{각사업연도소득}$$

$$\text{각사업연도소득} - \text{이월결손금} - \text{비과세소득} - \text{소득공제} = \text{과세표준}$$

- 익금 : 순자산을 증가시키는 거래로 인하여 발생하는 수익의 금액
- 손금 : 순자산을 감소시키는 거래로 인하여 발생하는 손비의 금액

(2) 토지 등 양도소득에 대한 법인세

$$\text{양도금액} - \text{장부가액} = \text{양도소득}$$

7) 세율(2007년 기준)

법인종류 \ 소득종류	각 사업연도 소득에 대한 법인세		토지 등 양도소득에 대한 법인세	
	과세표준	세율	등기	미등기
영리법인	1억 이하	13%	10%·30%	20%·40%
비영리법인	1억 초과	25%		
조합법인	12%		상동	상동

- 주) 1. 영리 내국법인의 청산소득에 대한 법인세율은 각 사업연도 소득에 대한 법인세율과 같음
2. 조합법인 : 신흥, 새마을금고, 농협, 수협, 중소기업협동조합, 산림조합 등 당기 순이익 과세법인

법인세 계산 흐름도

결산서상 당기순이익
(±)

○ 기업회계기준에 의해 작성한 재무제표상의 당기순이익(= 수익 - 비용)

세무조정
(=)

결산조정	결산에 반영되어야 인정	감가상각비, 퇴직급여충당금, 대손충당금, 일정대손금, 재고자산평가손, 고정자산평가손 등
신고조정	결산반영 없이 신고서에 계상 가능	국고보조금의 손금산입, 손익귀속사업연도 차이 등

차가감 소득금액
(±)

○ 외부조정 신고대상 법인(국세청 고시 제2007-30호) ⇒ 미이행시 2004사업연도부터 가산세 부과
외형 70억원 이상 법인 및 외감법 적용법인, 추계결정·경정받은 법인, 2년 이내 신설 법인, 조세특례(감면 등)받는 법인, 합병·분할법인, 국외사업장·외국자회사를 가진 법인 등

기부금 한도초과 및 이월액 손금산입
(=)

법정 기부금	국가 등 기증품, 국방헌금, 이재민 구호금품	소득금액 75%
특례 기부금	문화예술진흥기금, 대학병원, 정부출연 연구기관 등	소득금액 50%
지정 기부금	지정기부금단체에 지출하는 기부금, 불우이웃돕기성금 등	소득금액 5%
비지정기부금	업무무관 무상지출 금액, 저가양도 및 고가매입가액	전액 손금불산입

각사업연도 소득금액
(-)

○ 이월결손금 : 5년 이내의 것(결손금소급공제 적용받거나 자산수증의·채무면제이익으로 충당된 것 제외)
* 중소기업은 직전사업연도 법인세를 한도로 결손금소급공제에 의한 환급방법 선택가능
○ 소득공제: 유동화전문화사 등이 배당가능이익의 90% 이상 배당시 배당금액

이월결손금, 비과세, 소득공제
(=)

과세표준
(×)

○ 법인세율 : 과표 1억이하 13%, 1억초과 25%
토지등 양도소득 : 지가금등지역 토지 10(20)%, 주택·비사업용토지 30(40)%

세율
(=)

산출세액
(토지등 양도소득에 대한 법인세 포함)
(-)

중소기업특별세액감면 (조특§ 7)	수도권내 소기업(①)	20%
	수도권외 중소기업(②)	15%, 30%
	①, ② 중 도소매, 의료 등	5%, 10%
임시투자세액공제 (조특§ 26)	사업용자산 투자금액	'05.1.1. ~ '05.12.31.: 10%
		'06.1.1. ~ '06.12.31.: 7%
연구및인력개발비세액공제 (조특§ 10)	일반법인	① 직전4년 평균발생액 초과액 × 40(50)%
	중소기업	② 당해연도 연구개발비 × 15%(① 선택가능)

* 공제·감면 최저한세 한도 : 각종 감면전 과세표준 × 15% [(과세표준 1천억까지 13%), 중소기업 10%]

공제·감면세액
(+)

가산세
(+)

감면추가납부세액
(-)

기납부세액
(=)

○ 중간예납: 사업연도개시일 ~ 6월간을 중간예납기간으로 하여 2월이내에 신고납부
① 직전사업연도 산출세액 × 1/2 (원칙) ② 가결산하여 납부세액 계산(선택가능)

납부할 세액

○ 확정신고·납부기한 : 사업연도의 종료일이 속하는 달의 말일부터 3개월이내('08.1.1 이후 신고분)
○ 분납 : 납부세액 1천만원 초과시 1월(중소기업은 45일)이내

8-1-1. 법인세 신고 현황 I (1/8)

Corporation Tax Return I (1/8)

[단위 : 백만원]

In million won

구분 Classification	총 신고 법인수 Total Number of Returns [A]	결산서상 당기순손실 Net Loss [B]			결산서상 당기순이익 Net Income [B]		
		법인수 Number of Returns	수입금액 Total Revenue	당기순손실 Net Loss	법인수 Number of Returns	수입금액 Total Revenue	당기순이익 Net Income
		(1=2+3)	(2)		(3)		
2003년 2003 Total	303,462	**	**	**	**	**	**
2004년 2004 Total	316,777	**	**	**	**	**	**
2005년 2005 Total	333,313	**	**	**	**	**	**
2006년 2006 Total	352,647	**	**	**	**	**	**
2007년 2007 Total	372,141	124,273	249,675,916	-51,363,379	247,868	2,193,428,153	149,336,090
법인소재지별 by Location of Corporation	372,141	124,273	249,675,916	-51,363,379	247,868	2,193,428,153	149,336,090
서울 Seoul	135,725	54,759	142,811,760	-27,692,047	80,966	1,205,848,419	86,014,611
인천 Incheon	14,914	4,016	6,416,128	-1,818,905	10,898	80,155,345	4,309,530
경기 Gyeonggi	74,795	24,106	36,174,790	-7,665,459	50,689	377,599,612	26,997,857
강원 Gangwon	8,500	2,014	2,047,637	-444,361	6,486	14,984,814	1,053,820
대전 Daejeon	8,383	2,707	6,859,756	-1,695,103	5,676	27,314,156	2,442,596
충북 Chungbuk	9,928	2,584	3,918,160	-1,096,657	7,344	27,954,841	1,516,802
충남 Chungnam	12,527	3,641	6,561,610	-1,290,691	8,886	60,587,264	2,989,614
광주 Gwangju	8,964	2,621	2,868,921	-477,605	6,343	25,216,223	1,185,388
전북 Jeonbuk	10,461	2,857	3,558,660	-545,680	7,604	22,957,489	1,047,245
전남 Jeonnam	12,826	2,921	2,747,372	-708,632	9,905	32,043,442	1,753,925
대구 Daegu	12,319	3,875	4,827,997	-1,340,767	8,444	35,453,103	2,976,166
경북 Gyeongbuk	15,408	3,763	7,958,789	-1,622,578	11,645	75,971,406	6,745,120
부산 Busan	20,978	7,027	9,500,898	-2,729,321	13,951	73,744,479	3,759,482
울산 Ulsan	5,259	1,438	3,888,698	-540,836	3,821	43,903,069	2,168,986
경남 Gyeongnam	17,669	4,712	8,632,137	-1,419,230	12,957	84,139,232	4,028,515
제주 Jeju	3,485	1,232	902,603	-275,507	2,253	5,555,259	346,433
업태별 by Industry [C]	372,141	124,273	249,675,916	-51,363,379	247,868	2,193,428,153	149,336,090
농·임·어업 Agriculture, Forestry & Fishing	2,726	1,035	725,533	-114,367	1,691	4,170,608	233,885
광업 Mining	1,008	355	406,358	-203,616	653	2,786,934	310,880
제조업 Manufacturing	81,134	23,031	101,731,472	-16,428,505	58,103	867,673,237	55,182,918
전기·가스·수도업 Utilities	318	142	327,248	-37,297	176	78,199,963	4,752,550
건설업 Construction	72,095	16,143	16,291,064	-6,257,767	55,952	238,476,402	13,227,612
도매업 Wholesale	76,496	25,545	27,850,633	-3,472,444	50,951	292,945,658	8,847,418
소매업 Retail	11,635	4,574	5,895,150	-714,829	7,061	73,347,956	3,930,315
음식·숙박업 Food Services & Accommodation	3,105	1,614	2,361,038	-438,071	1,491	9,852,151	712,901
운수·창고·통신업 Transportation, Warehousing & Telecommunication	22,583	8,518	18,834,032	-3,125,001	14,065	109,588,190	7,509,813
금융·보험업 Finance & Insurance	12,224	4,367	40,133,457	-9,815,526	7,857	368,950,359	39,937,855
부동산업 Real Estate	13,290	7,194	7,447,477	-3,444,401	6,096	29,326,190	4,628,211
서비스업 Services	67,283	30,171	17,465,802	-6,716,554	37,112	106,978,979	9,623,819
보건업 Health Care	881	328	8,789,831	-308,103	553	8,886,188	247,712
기타 업종 Others	7,363	1,256	1,416,821	-286,898	6,107	2,245,338	190,201

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] 2007년에 법인세를 신고한 것을 기준으로 함

[B] 당기순이익은 법인세 신고시 제출한 표준손익계산서상 회사계상 금액임

[C] 업태분류는 법인세 신고서상 기재된 주업종으로 분류한 것으로 여러 업종을 겸업하는 경우 주업종에 실적이 포함됨

8-1-1. 법인세 신고 현황 I (2/8)

Corporation Tax Return I (2/8)

[단위 : 백만원]

In million won

구분 Classification		세무조정 Tax Adjustment							
		익금산입 Inclusion of Gains		손금산입 Inclusion of Losses		기부금한도초과 Excessive Donation		기부금한도초과이월 Excessive Donation Carried Over	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(4)		(5)		(6)		(7)	
2003년	2003 Total	**	**	**	**	**	**	**	**
2004년	2004 Total	**	**	**	**	**	**	**	**
2005년	2005 Total	**	**	**	**	**	**	**	**
2006년	2006 Total	**	247,783,649	**	220,175,699	**	332,425	**	157,415
2007년	2007 Total	300,632	342,632,637	111,923	313,369,802	11,556	665,391	1,908	163,640
법인소재지별	by Location of Corporation	300,632	342,632,637	111,923	313,369,802	11,556	665,391	1,908	163,640
서울	Seoul	108,504	247,630,196	42,158	235,525,618	4,570	471,262	772	126,730
인천	Incheon	13,079	12,389,258	5,548	11,652,055	394	11,900	66	1,241
경기	Gyeonggi	63,419	39,506,373	25,630	31,751,053	2,074	51,408	320	14,827
강원	Gangwon	6,898	2,002,517	3,073	1,738,992	361	7,697	60	961
대전	Daejeon	6,593	4,635,584	2,130	3,341,145	274	7,264	38	493
충북	Chungbuk	8,041	1,922,438	3,010	1,231,773	418	4,170	71	464
충남	Chungnam	9,893	3,472,392	3,598	2,370,272	433	4,957	70	676
광주	Gwangju	6,394	1,395,057	1,458	1,074,328	187	9,149	30	5,105
전북	Jeonbuk	7,857	1,270,468	2,624	867,453	295	4,668	40	1,159
전남	Jeonnam	9,295	1,615,831	2,263	1,446,107	276	8,377	47	292
대구	Daegu	9,704	3,353,965	2,361	3,184,372	319	31,358	55	191
경북	Gyeongbuk	12,348	7,015,075	3,868	5,165,145	485	12,588	80	628
부산	Busan	17,128	6,771,192	5,799	5,875,229	639	22,805	106	1,932
울산	Ulsan	4,349	3,873,733	1,740	3,557,751	119	2,926	39	181
경남	Gyeongnam	14,482	5,528,012	5,233	4,382,795	527	12,830	91	8,720
제주	Jeju	2,648	250,546	1,430	205,714	185	2,032	23	40
업태별	by Industry [C]	300,632	342,632,637	111,923	313,369,802	11,556	665,391	1,908	163,640
농·임·어업	Agriculture, Forestry & Fishing	1,432	170,212	517	124,131	64	732	9	72
광업	Mining	764	553,875	307	345,852	56	436	8	52
제조업	Manufacturing	71,262	85,089,226	32,274	71,695,144	3,047	217,383	491	25,265
전기·가스·수도업	Utilities	222	9,697,844	129	8,411,892	19	1,161	2	9
건설업	Construction	63,386	20,858,296	23,696	16,666,385	1,671	74,622	268	14,841
도매업	Wholesale	63,035	14,945,435	21,501	12,340,178	1,934	39,465	322	10,320
소매업	Retail	8,837	6,077,184	2,668	5,519,759	357	4,280	48	423
음식·숙박업	Food Services & Accommodation	2,380	1,479,562	842	1,378,499	212	2,345	27	764
운수·창고·통신업	Transportation, Warehousing & Telecommunication	18,850	10,643,776	5,993	7,607,570	754	12,670	134	42,382
금융·보험업	Finance & Insurance	5,975	162,167,961	2,382	164,007,416	261	147,902	66	47,304
부동산업	Real Estate	9,336	13,367,590	3,418	10,726,744	538	62,037	92	14,560
서비스업	Services	52,144	16,219,581	17,107	13,437,475	2,389	72,487	398	4,558
보건업	Health Care	779	663,281	406	474,816	176	28,119	31	3,052
기타 업종	Others	2,230	698,814	683	633,941	78	1,752	12	38

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] Based on corporation tax returns filed during 2007

[B] The income on the standard income statement submitted when filing corporation tax return

[C] Industry classification is based on the business category as reported on the corporation tax return. In case a taxpayer operates two or more categories of business, only the category of the main business is counted

8-1-1. 법인세 신고 현황 I (3/8)

Corporation Tax Return I (3/8)

[단위 : 백만원]

In million won

구분 Classification		각사업연도 소득금액 Income during Each Business Year				과세표준계산 Calculation of Tax Base			
		적자법인 Corporations in Deficit		흑자법인 Corporations with Profit		이월결손금 Deficit Carried over		비과세소득 Non-taxable Income	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(8)		(9=2+3+4-5+6-7-8)		(10)		(11)	
2003년	2003 Total	102,387	-54,315,702	201,075	127,251,465	**	22,108,751	**	505,455
2004년	2004 Total	106,617	-56,128,329	210,160	124,434,816	**	20,254,179	**	447,298
2005년	2005 Total	109,982	-47,174,756	223,331	155,133,171	**	25,238,358	**	543,322
2006년	2006 Total	115,525	-43,986,425	237,122	160,850,577	**	24,188,952	**	645,873
2007년	2007 Total	120,480	-45,291,637	251,661	173,028,934	55,859	21,479,099	79	470,430
법인소재지별 by Location of Corporation		120,480	-45,291,637	251,661	173,028,934	55,859	21,479,099	79	470,430
서울	Seoul	53,241	-24,432,426	82,484	95,204,100	23,125	13,329,052	47	435,000
인천	Incheon	3,871	-2,058,466	11,043	5,296,953	2,041	308,510	3	22,267
경기	Gyeonggi	23,506	-6,058,584	51,289	33,182,883	11,090	4,035,942	10	2,504
강원	Gangwon	1,926	-363,432	6,574	1,243,152	1,032	91,734	-	-
대전	Daejeon	2,598	-1,279,637	5,785	3,328,340	1,317	429,904	-	-
충북	Chungbuk	2,471	-803,941	7,457	1,918,457	1,334	130,056	1	5
충남	Chungnam	3,516	-935,595	9,011	3,740,919	1,659	342,126	1	-
광주	Gwangju	2,552	-438,896	6,412	1,471,452	1,269	318,386	1	207
전북	Jeonbuk	2,732	-435,106	7,729	1,343,195	1,486	140,830	2	27
전남	Jeonnam	2,850	-781,933	9,976	2,005,035	1,542	89,673	5	4,167
대구	Daegu	3,715	-1,483,932	8,604	3,320,091	1,647	1,099,529	1	97
경북	Gyeongbuk	3,580	-1,182,267	11,828	8,166,699	1,837	221,249	3	387
부산	Busan	6,772	-3,049,402	14,206	4,996,399	3,065	385,169	4	5,768
울산	Ulsan	1,399	-453,793	3,860	2,400,670	712	116,107	-	-
경남	Gyeongnam	4,539	-1,279,470	13,130	5,038,082	2,177	374,351	1	1
제주	Jeju	1,212	-254,757	2,273	372,507	526	66,481	-	-
업태별 by Industry [C]		120,480	-45,291,637	251,661	173,028,934	55,859	21,479,099	79	470,430
농·임·어업	Agriculture, Forestry & Fishing	1,009	-109,029	1,717	275,288	364	29,269	7	308
광업	Mining	350	-160,390	658	476,061	181	31,650	-	-
제조업	Manufacturing	22,419	-12,966,088	58,715	65,306,701	11,366	5,364,985	4	327
전기·가스·수도업	Utilities	141	-39,048	177	6,041,405	39	30,573	-	-
건설업	Construction	15,584	-5,934,055	56,511	17,155,592	8,077	2,011,377	1	24
도매업	Wholesale	25,004	-3,007,326	51,492	11,016,702	10,525	978,734	3	1,034
소매업	Retail	4,456	-605,361	7,179	4,382,129	1,899	299,729	1	10
음식·숙박업	Food Services & Accommodation	1,569	-382,483	1,536	759,957	602	133,959	1	17
운수·창고·통신업	Transportation, Warehousing & Telecommunication	8,113	-2,205,055	14,470	9,596,361	4,936	857,056	15	423,479
금융·보험업	Finance & Insurance	4,321	-10,857,681	7,903	39,241,153	1,965	9,189,916	32	40,191
부동산업	Real Estate	6,716	-2,954,475	6,574	6,826,608	2,283	1,061,130	2	30
서비스업	Services	29,318	-5,633,597	37,965	11,390,897	12,878	1,350,606	12	4,982
보건업	Health Care	274	-166,780	607	319,921	202	94,679	-	-
기타 업종	Others	1,206	-270,269	6,157	240,159	542	45,436	1	28

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-1-1. 법인세 신고 현황 I (4/8)

Corporation Tax Return I (4/8)

[단위 : 백만원]

In million won

구분 Classification		과세표준계산 Calculation of Tax Base						산출세액계산 Calculated Tax Amount	
		소득공제 Income Deduction		선박표준이익 Sum of shipping income per ship		과세표준 Tax base		소계 Sub- Total	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(12)		(13)		(14=9-10-11-12+13)		(15=16+17)	
2003년	2003 Total	**	2,943,615	**	**	**	101,693,644	**	26,352,669
2004년	2004 Total	**	1,927,960	**	**	**	101,805,379	**	26,264,867
2005년	2005 Total	**	2,373,747	**	**	**	126,977,744	**	32,971,144
2006년	2006 Total	**	2,959,111	**	**	**	133,056,641	**	31,834,677
2007년	2007 Total	849	3,395,586	67	79,717	204,711	147,763,536	204,817	35,416,888
법인소재지별 by Location of Corporation		849	3,395,586	67	79,717	204,711	147,763,536	204,817	35,416,888
서울	Seoul	781	3,233,036	52	79,004	62,656	78,286,016	62,711	19,136,981
인천	Incheon	3	7,577	1	241	9,517	4,958,840	9,524	1,165,351
경기	Gyeonggi	8	99,944	-	-	43,178	29,044,493	43,187	6,912,928
강원	Gangwon	-	2	-	-	5,597	1,151,416	5,601	248,721
대전	Daejeon	3	14,286	-	-	4,693	2,884,150	4,693	685,936
충북	Chungbuk	4	8,995	-	-	6,420	1,779,401	6,420	396,174
충남	Chungnam	-	1	-	-	7,578	3,398,792	7,580	787,318
광주	Gwangju	-	1	-	-	5,198	1,152,858	5,200	256,037
전북	Jeonbuk	1	84	-	-	6,427	1,202,254	6,428	258,007
전남	Jeonnam	-	-	-	-	8,360	1,911,195	8,361	425,528
대구	Daegu	-	2	-	-	7,074	2,220,463	7,080	501,461
경북	Gyeongbuk	1	38	-	-	9,904	7,945,025	9,910	1,911,042
부산	Busan	43	30,540	14	472	11,604	4,575,394	11,608	1,055,458
울산	Ulsan	-	-	-	-	3,330	2,284,563	3,330	540,104
경남	Gyeongnam	-	3	-	-	11,355	4,663,727	11,365	1,074,497
제주	Jeju	5	1,077	-	-	1,820	304,949	1,819	61,345
업태별 by Industry [C]		849	3,395,586	67	79,717	204,711	147,763,536	204,817	35,416,888
농·임·어업	Agriculture, Forestry & Fishing	3	225	-	-	1,247	245,486	1,247	49,144
광업	Mining	-	-	-	-	519	444,411	519	107,316
제조업	Manufacturing	4	323	2	242	50,664	59,941,308	50,660	14,583,097
전기·가스·수도업	Utilities	-	-	-	-	140	6,010,832	140	1,501,636
건설업	Construction	1	-	-	-	51,103	15,144,191	51,100	3,515,829
도매업	Wholesale	1	20	3	3,739	43,865	10,040,653	43,865	2,231,122
소매업	Retail	-	-	-	-	5,740	4,082,390	5,739	953,232
음식·숙박업	Food Services & Accommodation	-	-	-	-	1,030	625,981	1,030	149,699
운수·창고·통신업	Transportation, Warehousing & Telecommunication	25	329,535	61	75,712	10,743	8,062,003	10,739	1,968,278
금융·보험업	Finance & Insurance	761	2,655,029	-	-	5,330	27,356,017	5,328	6,612,884
부동산업	Real Estate	28	170,215	-	-	4,425	5,595,233	4,424	1,369,246
서비스업	Services	4	225,226	-	-	28,073	9,810,083	28,068	2,283,621
보건업	Health Care	-	-	-	-	406	225,242	406	52,577
기타 업종	Others	22	15,013	1	24	1,426	179,706	1,552	39,207

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-1-1. 법인세 신고 현황 I (5/8)

Corporation Tax Return I (5/8)

[단위 : 백만원]

In million won

구분 Classification		산출세액계산 Calculated Tax Amount				공제감면세액 합계 Tax Credit and Exemption		가산세액 합계 Penalty Tax [D]	
		산출세액 Calculated Tax Amount		지점유보소득산출세액 Branch Tax					
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount				
		(16)		(17)		(18)		(19)	
2003년	2003 Total	**	**	**	**	**	4,077,777	**	71,197
2004년	2004 Total	**	**	**	**	**	4,760,452	**	45,686
2005년	2005 Total	**	**	**	**	**	6,313,031	**	56,152
2006년	2006 Total	**	**	**	**	**	5,374,931	48,167	6,992
2007년	2007 Total	204,817	35,410,565	21	6,323	124,412	5,588,501	46,301	7,910
법인소재지별 by Location of Corporation		204,817	35,410,565	21	6,323	124,412	5,588,501	46,301	7,910
서울	Seoul	62,711	19,130,673	16	6,308	31,853	1,609,301	14,607	3,225
인천	Incheon	9,524	1,165,351	-	-	6,442	235,740	1,971	279
경기	Gyeonggi	43,187	6,912,924	1	4	29,184	2,018,916	9,504	1,430
강원	Gangwon	5,601	248,721	-	-	2,795	37,833	1,239	188
대전	Daejeon	4,693	685,926	2	10	2,958	84,655	832	307
충북	Chungbuk	6,420	396,174	-	-	3,760	83,123	1,438	223
충남	Chungnam	7,580	787,318	-	-	4,903	209,307	2,428	274
광주	Gwangju	5,200	256,037	-	-	3,395	45,012	605	90
전북	Jeonbuk	6,428	258,007	-	-	3,578	69,065	1,901	198
전남	Jeonnam	8,361	425,528	-	-	5,654	93,962	1,014	170
대구	Daegu	7,080	501,461	-	-	4,634	84,701	1,273	201
경북	Gyeongbuk	9,910	1,911,042	-	-	6,329	485,251	2,693	304
부산	Busan	11,608	1,055,458	-	-	7,703	171,280	2,616	486
울산	Ulsan	3,330	540,104	-	-	2,316	87,473	784	136
경남	Gyeongnam	11,365	1,074,496	2	1	8,010	264,098	2,647	313
제주	Jeju	1,819	61,345	-	-	898	8,784	749	86
업태별 by Industry [C]		204,817	35,410,565	21	6,323	124,412	5,588,501	46,301	7,910
농·임·어업	Agriculture, Forestry & Fishing	1,247	49,144	-	-	816	12,493	289	349
광업	Mining	519	107,316	-	-	335	49,379	168	31
제조업	Manufacturing	50,660	14,583,057	2	40	41,810	4,169,387	11,151	1,820
전기·가스·수도업	Utilities	140	1,501,636	-	-	77	42,048	21	4
건설업	Construction	51,100	3,515,829	-	-	32,736	260,619	11,613	1,643
도매업	Wholesale	43,865	2,231,111	6	11	29,478	200,082	9,578	1,347
소매업	Retail	5,739	953,232	-	-	3,103	14,584	1,403	246
음식·숙박업	Food Services & Accommodation	1,030	149,699	-	-	103	5,103	347	57
운수·창고·통신업	Transportation, Warehousing & Telecommunication	10,739	1,968,278	-	-	4,806	465,297	2,615	340
금융·보험업	Finance & Insurance	5,328	6,606,766	3	6,118	1,683	57,368	568	173
부동산업	Real Estate	4,424	1,369,246	-	-	123	2,663	1,002	420
서비스업	Services	28,068	2,283,467	10	154	8,952	293,819	7,101	1,419
보건업	Health Care	406	52,577	-	-	192	12,486	142	32
기타 업종	Others	1,552	39,207	-	-	198	3,173	303	29

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[D] 2005년 이전 가산세액 합계(19)는 감면분 추가 납부세액(27)이 포함되어 있음

[D] In the figures of year 2003~2005, repayment of tax exemption(27) are also included

8-1-1. 법인세 신고 현황 I (6/8)

Corporation Tax Return I (6/8)

[단위 : 백만원]

In million won

구분 Classification		총부담세액		기납부세액					
		Total Tax Payable		소계		중간예납		수시부과	
				Sub- Total		Interim Prepayment		Occasional Imposts	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(20=15-18+19+27)		(21=22+23+24+25+26)		(22)		(23)	
2003년	2003 Total	**	22,346,089	**	12,711,368	**	**	**	**
2004년	2004 Total	**	21,550,101	**	14,026,852	**	**	**	**
2005년	2005 Total	**	26,714,960	**	13,438,952	**	**	**	**
2006년	2006 Total	**	26,535,646	**	13,996,416	**	**	**	**
2007년	2007 Total	211,853	29,885,107	229,362	15,616,165	173,810	10,382,479	106	2,146
법인소재지별	by Location of Corporation	211,853	29,885,107	229,362	15,616,165	173,810	10,382,479	106	2,146
서울	Seoul	66,284	17,556,166	77,531	10,321,525	52,796	5,985,662	30	646
인천	Incheon	9,843	931,208	10,116	366,868	8,280	310,139	5	1
경기	Gyeonggi	44,306	4,911,014	47,154	2,042,707	36,652	1,808,833	21	596
강원	Gangwon	5,748	211,434	5,644	105,481	4,782	92,393	2	23
대전	Daejeon	4,766	601,640	5,009	314,442	3,875	215,487	3	687
충북	Chungbuk	6,554	313,525	6,656	131,051	5,367	110,425	5	11
충남	Chungnam	7,845	578,567	7,937	270,719	6,346	238,459	9	11
광주	Gwangju	5,262	211,234	5,356	114,951	4,456	71,722	1	16
전북	Jeonbuk	6,568	189,630	6,418	88,560	5,371	64,598	4	6
전남	Jeonnam	8,092	332,354	7,948	118,421	6,977	92,207	5	7
대구	Daegu	7,284	417,680	8,009	193,697	6,167	114,100	6	8
경북	Gyeongbuk	10,156	1,427,081	10,508	638,429	8,438	578,764	3	22
부산	Busan	12,150	885,840	13,281	422,228	10,151	314,626	7	95
울산	Ulsan	3,470	452,775	3,615	124,274	2,878	97,859	1	-
경남	Gyeongnam	11,570	812,287	12,194	335,757	9,797	266,836	3	6
제주	Jeju	1,955	52,672	1,986	27,055	1,477	20,369	1	11
업태별	by Industry [C]	211,853	29,885,107	229,362	15,616,165	173,810	10,382,479	106	2,146
농·임·어업	Agriculture, Forestry & Fishing	891	37,004	970	16,321	555	9,614	2	-
광업	Mining	568	58,051	582	39,735	454	34,510	-	-
제조업	Manufacturing	51,139	10,434,245	57,197	4,670,990	44,248	4,166,033	29	294
전기·가스·수도업	Utilities	149	1,459,762	201	571,219	123	535,848	-	-
건설업	Construction	52,654	3,267,973	52,627	1,347,656	44,517	1,148,180	24	571
도매업	Wholesale	45,259	2,034,909	47,307	856,339	37,940	782,857	6	25
소매업	Retail	6,039	938,959	6,088	410,614	4,775	338,968	4	1
음식·숙박업	Food Services & Accommodation	1,188	144,653	1,459	62,423	855	53,774	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	11,636	1,509,050	12,283	689,420	9,391	620,816	4	3
금융·보험업	Finance & Insurance	5,521	6,561,656	7,238	5,514,549	4,247	1,663,614	19	235
부동산업	Real Estate	4,883	1,370,484	7,083	455,203	3,266	285,527	5	890
서비스업	Services	29,848	1,992,086	34,164	907,783	21,991	716,182	11	121
보건업	Health Care	462	40,183	594	53,479	334	14,402	-	-
기타 업종	Others	1,616	36,092	1,569	20,434	1,114	12,154	2	6

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-1-1. 법인세 신고 현황 I (7/8)

Corporation Tax Return I (7/8)

[단위 : 백만원]

In million won

구분 Classification		기납부세액 Prepaid Tax Amount						감면분추가 납부세액	
		원천징수 Withholding of Income		신고납부전가산세액 Additional Taxes before Payment by Reporting		기타 Others		Repayment of Tax Exemption	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(24)		(25)		(26)		(27)	
2003년	2003 Total	**	**	**	**	**	**	**	**
2004년	2004 Total	**	**	**	**	**	**	**	**
2005년	2005 Total	**	**	**	**	**	**	**	**
2006년	2006 Total	**	**	**	**	**	**	**	61,543
2007년	2007 Total	151,580	5,230,412	29	22	47	1,106	711	48,810
법인소재지별 by Location of Corporation		151,580	5,230,412	29	22	47	1,106	711	48,810
서울	Seoul	56,850	4,334,974	9	18	27	225	226	25,261
인천	Incheon	6,640	56,723	1	-	1	5	45	1,318
경기	Gyeonggi	30,844	232,651	5	1	9	626	188	15,572
강원	Gangwon	2,908	13,065	2	-	-	-	12	358
대전	Daejeon	2,899	98,268	3	-	-	-	6	52
충북	Chungbuk	3,914	20,615	-	-	-	-	15	251
충남	Chungnam	4,628	32,092	2	3	3	154	25	282
광주	Gwangju	2,827	43,213	1	-	-	-	7	119
전북	Jeonbuk	3,194	23,956	-	-	1	-	6	490
전남	Jeonnam	3,882	26,207	-	-	-	-	10	618
대구	Daegu	5,235	79,584	-	-	1	5	23	719
경북	Gyeongbuk	6,728	59,640	3	-	1	3	41	986
부산	Busan	9,104	107,507	-	-	-	0	48	1,176
울산	Ulsan	2,539	26,396	1	-	2	19	3	8
경남	Gyeongnam	8,142	68,846	2	-	2	69	54	1,575
제주	Jeju	1,246	6,675	-	-	-	-	2	25
업태별 by Industry [C]		151,580	5,230,412	29	22	47	1,106	711	48,810
농·임·어업	Agriculture, Forestry & Fishing	698	6,707	-	-	-	-	1	4
광업	Mining	369	5,225	-	-	-	-	3	83
제조업	Manufacturing	42,500	503,967	9	4	17	692	367	18,715
전기·가스·수도업	Utilities	165	35,368	1	3	-	-	2	170
건설업	Construction	29,255	198,846	3	5	1	54	120	11,120
도매업	Wholesale	30,356	73,255	3	7	4	195	95	2,522
소매업	Retail	3,402	71,645	-	-	-	-	10	65
음식·숙박업	Food Services & Accommodation	1,042	8,649	-	-	-	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	7,404	68,581	4	-	2	20	22	5,729
금융·보험업	Finance & Insurance	5,014	3,850,676	5	1	7	23	8	5,967
부동산업	Real Estate	5,815	168,786	-	-	2	-	14	3,481
서비스업	Services	24,248	191,356	4	2	14	122	63	865
보건업	Health Care	507	39,077	-	-	-	-	4	60
기타 업종	Others	805	8,274	-	-	-	-	2	29

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-1-1. 법인세 신고 현황 I (8/8)

Corporation Tax Return I (8/8)

[단위 : 백만원]

In million won

구분 Classification		납부할세액계산 Calculation of Tax Amount to Be Paid							
		납부할세액 Tax Amount to Be Paid		공제 초과액 Over-deducted Amount		분납할세액 Amount to Be Paid in Installment		차감납부세액 Adjusted Tax Amount to Be Paid	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(28=20-21)		(29)		(30)		(31=28+29-30)	
2003년	2003 Total	**	9,634,721	**	3,629,510	**	6,262,337	**	7,001,894
2004년	2004 Total	**	7,523,249	**	4,187,303	**	5,493,948	**	6,216,604
2005년	2005 Total	**	13,276,008	**	3,016,462	**	7,744,719	**	8,547,751
2006년	2006 Total	**	12,539,230	**	2,627,719	**	7,137,748	**	8,029,201
2007년	2007 Total	261,942	14,268,942	70,862	2,490,306	34,866	7,782,830	191,080	8,976,418
법인소재지별	by Location of Corporation	261,942	14,268,942	70,862	2,490,306	34,866	7,782,830	191,080	8,976,418
서울	Seoul	88,583	7,234,641	29,234	1,985,966	12,628	4,363,209	59,349	4,857,398
인천	Incheon	11,508	564,340	2,480	35,140	1,827	238,537	9,028	360,943
경기	Gyeonggi	54,073	2,868,307	13,749	148,980	8,074	1,404,587	40,324	1,612,700
강원	Gangwon	6,520	105,953	1,404	9,770	593	47,314	5,116	68,409
대전	Daejeon	5,850	287,198	1,530	39,814	571	153,524	4,320	173,488
충북	Chungbuk	7,626	182,474	1,780	17,833	885	86,089	5,846	114,218
충남	Chungnam	9,240	307,848	2,272	42,849	1,124	158,992	6,968	191,705
광주	Gwangju	6,164	96,283	1,269	16,662	521	46,787	4,895	66,158
전북	Jeonbuk	7,525	101,070	1,621	12,869	649	46,207	5,904	67,732
전남	Jeonnam	9,044	213,933	1,639	8,731	765	97,669	7,405	124,995
대구	Daegu	8,900	223,983	2,241	24,280	1,041	102,702	6,659	145,561
경북	Gyeongbuk	11,793	788,652	2,735	32,560	1,341	391,497	9,058	429,715
부산	Busan	14,976	463,612	4,031	52,237	2,088	235,893	10,945	279,956
울산	Ulsan	4,072	328,501	908	13,899	526	162,691	3,164	179,709
경남	Gyeongnam	13,655	476,530	3,269	43,252	1,997	234,802	10,386	284,980
제주	Jeju	2,413	25,617	700	5,464	236	12,330	1,713	18,751
업태별	by Industry [C]	261,942	14,268,942	70,862	2,490,306	34,866	7,782,830	191,080	8,976,418
농·임·어업	Agriculture, Forestry & Fishing	1,240	20,683	469	4,492	94	10,056	771	15,119
광업	Mining	699	18,316	180	2,391	127	8,356	519	12,351
제조업	Manufacturing	63,257	5,763,255	16,856	299,545	12,245	2,829,340	46,401	3,233,460
전기·가스·수도업	Utilities	215	888,543	83	3,781	61	445,956	132	446,368
건설업	Construction	59,548	1,920,317	12,249	96,684	6,171	918,877	47,299	1,098,124
도매업	Wholesale	54,086	1,178,570	12,268	65,816	7,469	538,800	41,818	705,586
소매업	Retail	7,284	528,345	1,681	12,432	721	256,147	5,603	284,630
음식·숙박업	Food Services & Accommodation	1,736	82,230	659	5,257	223	41,838	1,077	45,649
운수·창고·통신업	Transportation, Warehousing & Telecommunication	14,480	819,630	3,778	45,981	1,189	412,278	10,702	453,333
금융·보험업	Finance & Insurance	8,003	1,047,107	3,784	1,612,250	806	1,276,174	4,219	1,383,183
부동산업	Real Estate	8,002	915,281	3,929	131,323	1,124	471,754	4,073	574,850
서비스업	Services	40,811	1,084,303	14,097	165,307	4,373	553,894	26,714	695,716
보건업	Health Care	674	-13,296	269	37,480	150	10,114	405	14,070
기타 업종	Others	1,907	15,658	560	7,567	113	9,246	1,347	13,979

생산부서 : 법인세과(조태복 397-1812)

[2007년 8-1-1]

8-1-2. 법인세 신고 현황 II (1/8)

CorporationTaxReturn II (1/8)

[단위 : 백만원]

In million won

구분 Classification	총 신고 법인수 Total Number of Returns [A] (1=2+3)	결산서상 당기순손실 Net Loss [B]			결산서상 당기순이익 Net Income [B]		
		법인수 Number of Returns	수입금액 Total Revenue	당기순손실 Net Loss	법인수 Number of Returns	수입금액 Total Revenue	당기순이익 Net Income
		(2)			(3)		
법인종류별 by Type of Corporation	372,141	124,273	249,675,916	-51,363,379	247,868	2,193,428,153	149,336,090
주식회사 Stock Company	354,360	119,008	243,382,131	-48,085,720	235,352	2,165,469,265	145,056,549
유한회사 Limited Liability Company	13,313	4,165	5,779,107	-3,219,324	9,148	22,740,942	4,008,656
합자회사 Limited Liability Partnership	3,701	870	451,357	-49,146	2,831	3,821,910	215,161
합명회사 General Partnership	767	230	63,321	-9,189	537	1,396,036	55,724
사업연도 종료일별 by End of Business Year	372,141	124,273	249,675,916	-51,363,379	247,868	2,193,428,153	149,336,090
3월말 법인 Ended Mar. 31	3,115	1,126	8,149,256	-1,809,524	1,989	166,507,285	9,955,935
6월말 법인 Ended Jun. 30	2,788	975	2,446,288	-1,155,410	1,813	18,337,845	2,447,407
9월말 법인 Ended Sep. 30	1,278	470	2,113,847	-619,288	808	9,625,829	1,289,369
12월말 법인 Ended Dec. 31	360,725	120,324	228,088,637	-46,013,025	240,401	1,977,160,580	132,752,829
기타 종료일 Ended Other Date	4,235	1,378	8,877,888	-1,766,132	2,857	21,796,614	2,890,550
상장· 비상장별 by Type of Disclosure	372,141	124,273	249,675,916	-51,363,379	247,868	2,193,428,153	149,336,090
주권상장법인 Listed in KOSPI	741	135	38,678,532	-3,980,232	606	706,242,189	55,437,857
코스닥상장법인 Listed in KOSDAQ	947	363	14,121,866	-3,624,407	584	56,806,069	3,779,672
비상장 법인 Not Listed	370,453	123,775	196,875,518	-43,758,740	246,678	1,430,379,895	90,118,561
영리· 비영리별 by Type of Corporation Purpose	372,141	124,273	249,675,916	-51,363,379	247,868	2,193,428,153	149,336,090
영리법인 for Profit Corporation	355,472	120,345	213,796,762	-44,389,075	235,127	2,105,072,626	143,535,979
비영리법인 Not for Profit Corporation	16,669	3,928	35,879,154	-6,974,304	12,741	88,355,527	5,800,111
기업규모별 by Size of Enterprise [C]	372,141	124,273	249,675,916	-51,363,379	247,868	2,193,428,153	149,336,090
일반법인 General Corporation	68,306	30,108	149,615,218	-28,122,742	38,198	1,438,377,535	114,494,761
중소기업법인 Small and Medium Enterprises Corporation	303,835	94,165	100,060,698	-23,240,637	209,670	755,050,618	34,841,329
조정구분별 by Type of Adjustment	372,141	124,273	249,675,916	-51,363,379	247,868	2,193,428,153	149,336,090
외부조정 by CPA or CPTA Adjustment	340,393	110,553	244,555,631	-48,640,130	229,840	2,155,551,368	145,818,732
자기조정 Self Adjustment	31,748	13,720	5,120,285	-2,723,249	18,028	37,876,785	3,517,358

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] 2007년에 법인세를 신고한 것을 기준으로 함

[B] 당기순이익은 법인세 신고시 제출한 표준손익계산서상 회사계상 금액임

[C] 중소기업은 조세특례제한법 시행령 제2조에 의한 중소기업임

8-1-2. 법인세 신고 현황 II (2/8)

CorporationTaxReturn II (2/8)

[단위 : 백만원]

In million won

구분 Classification		세무조정 Tax Adjustment							
		익금산입 Inclusion of Gains		손금산입 Inclusion of Losses		기부금한도초과 Excessive Donation		기부금한도초과이월 Excessive Donation Carried Over	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(4)		(5)		(6)		(7)	
법인종류별	by Type of Corporation	300,632	342,632,637	111,923	313,369,802	11,556	665,391	1,908	163,640
주식회사	Stock Company	287,701	337,800,930	107,674	308,786,786	11,149	661,091	1,838	163,421
유한회사	Limited Liability Company	9,192	4,656,567	2,948	4,482,673	256	2,763	41	154
합자회사	Limited Liability Partnership	3,131	113,827	1,106	68,817	121	421	21	37
합명회사	General Partnership	608	61,313	195	31,526	30	1,116	8	28
사업연도 종료일별	by End of Business Year	300,632	342,632,637	111,923	313,369,802	11,556	665,391	1,908	163,640
3월말 법인	Ended Mar. 31	2,503	43,555,322	1,633	40,818,130	196	45,478	43	7,762
6월말 법인	Ended Jun. 30	2,139	3,120,068	1,261	2,577,646	126	5,069	29	205
9월말 법인	Ended Sep. 30	946	2,018,764	598	1,670,849	61	933	9	358
12월말 법인	Ended Dec. 31	293,228	288,888,030	107,167	263,394,394	11,056	592,565	1,807	154,857
기타 종료일	Ended Other Date	1,816	5,050,453	1,264	4,908,783	117	21,346	20	458
상장·비상장별	by Type of Disclosure	300,632	342,632,637	111,923	313,369,802	11,556	665,391	1,908	163,640
주권상장법인	Listed in KOSPI	727	84,637,175	732	80,819,830	155	77,546	44	64,326
코스닥상장법인	Listed in KOSDAQ	944	11,026,554	936	7,818,810	182	9,440	26	7,741
비상장 법인	Not Listed	298,961	246,968,908	110,255	224,731,162	11,219	578,405	1,838	91,573
영리·비영리별	by Type of Corporation Purpose	300,632	342,632,637	111,923	313,369,802	11,556	665,391	1,908	163,640
영리법인	for Profit Corporation	293,919	319,451,426	109,332	289,639,623	10,998	493,050	1,840	157,368
비영리법인	Not for Profit Corporation	6,713	23,181,211	2,591	23,730,179	558	172,341	68	6,272
기업규모별	by Size of Enterprise	300,632	342,632,637	111,923	313,369,802	11,556	665,391	1,908	163,640
일반법인	General Corporation	47,230	301,867,450	18,488	284,759,809	2,809	512,413	484	147,270
중소기업법인	Small and Medium Enterprises Corporation	253,402	40,765,187	93,435	28,609,993	8,747	152,978	1,424	16,370
조정구분별	by Type of Adjustment	300,632	342,632,637	111,923	313,369,802	11,556	665,391	1,908	163,640
외부조정	by CPA or CPTA Adjustment	287,884	337,502,482	108,735	308,434,691	11,322	662,168	1,894	163,495
자기조정	Self Adjustment	12,748	5,130,155	3,188	4,935,111	234	3,223	14	145

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] Based on corporation tax returns filed during 2007

[B] The income on the standard income statement submitted when filing corporation tax return

[C] Small and medium enterpriss corporation means corporation specified under the special tax treatment control law article

8-1-2. 법인세 신고 현황 II (3/8)

CorporationTaxReturn II (3/8)

[단위 : 백만원]

In million won

구분 Classification		각사업연도 소득금액 Income during Each Business Year				과세표준계산 Calculation of Tax Base			
		적자법인 Corporations in Deficit		흑자법인 Corporations with Profit		이월결손금 Deficit Carried over		비과세소득 Non-taxable Income	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(8)		(9=2+3+4-5+6-7-8)		(10)		(11)	
법인종류별	by Type of Corporation	120,480	-45,291,637	251,661	173,028,934	55,859	21,479,099	79	470,430
주식회사	Stock Company	115,520	-42,550,606	238,840	169,033,249	52,957	20,213,770	79	470,430
유한회사	Limited Liability Company	3,927	-2,687,418	9,386	3,653,253	2,279	1,218,281	-	-
합자회사	Limited Liability Partnership	817	-45,511	2,884	256,920	502	42,210	-	-
합명회사	General Partnership	216	-8,102	551	85,512	121	4,838	-	-
사업연도 종료일별	by End of Business Year	120,480	-45,291,637	251,661	173,028,934	55,859	21,479,099	79	470,430
3월말 법인	Ended Mar. 31	1,051	-1,812,764	2,064	12,734,083	570	1,835,959	4	2,368
6월말 법인	Ended Jun. 30	946	-1,136,832	1,842	2,976,115	540	387,352	-	-
9월말 법인	Ended Sep. 30	459	-436,393	819	1,454,964	234	102,296	-	-
12월말 법인	Ended Dec. 31	116,743	-39,953,204	243,982	152,624,352	53,907	18,007,254	73	468,019
기타 종료일	Ended Other Date	1,281	-1,952,444	2,954	3,239,420	608	1,146,238	2	43
상장·비상장별	by Type of Disclosure	120,480	-45,291,637	251,661	173,028,934	55,859	21,479,099	79	470,430
주권상장법인	Listed in KOSPI	135	-3,147,000	606	58,435,190	109	4,128,379	1	24
코스닥상장법인	Listed in KOSDAQ	302	-1,808,051	645	5,172,759	111	483,134	2	2,415
비상장 법인	Not Listed	120,043	-40,336,586	250,410	109,420,985	55,639	16,867,586	76	467,991
영리·비영리별	by Type of Corporation Purpose	120,480	-45,291,637	251,661	173,028,934	55,859	21,479,099	79	470,430
영리법인	for Profit Corporation	116,936	-37,882,691	238,536	167,177,080	54,821	20,689,447	61	465,915
비영리법인	Not for Profit Corporation	3,544	-7,408,946	13,125	5,851,854	1,038	789,652	18	4,515
기업규모별	by Size of Enterprise	120,480	-45,291,637	251,661	173,028,934	55,859	21,479,099	79	470,430
일반법인	General Corporation	28,977	-25,390,960	39,329	129,235,763	12,296	17,502,833	57	389,331
중소기업법인	Small and Medium Enterprises Corporation	91,503	-19,900,677	212,332	43,793,171	43,563	3,976,266	22	81,099
조정구분별	by Type of Adjustment	120,480	-45,291,637	251,661	173,028,934	55,859	21,479,099	79	470,430
외부조정	by CPA or CPTA Adjustment	106,991	-42,680,981	233,402	169,426,047	52,398	20,619,170	67	466,279
자기조정	Self Adjustment	13,489	-2,610,656	18,259	3,602,887	3,461	859,929	12	4,151

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-1-2. 법인세 신고 현황 II (4/8)

CorporationTaxReturn II (4/8)

[단위 : 백만원]

In million won

구분 Classification		과세표준계산 Calculation of Tax Base						산출세액계산 Calculated Tax Amount	
		소득공제 Income Deduction		선박표준이익 Sum of shipping income per ship		과세표준 Tax base		소계 Sub- Total	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(12)		(13)		(14=9-10-11-12+13)		(15=16+17)	
법인종류별	by Type of Corporation	849	3,395,586	67	79,717	204,711	147,763,536	204,817	35,416,888
주식회사	Stock Company	597	2,201,144	67	79,717	194,579	146,227,622	194,689	35,079,988
유한회사	Limited Liability Company	249	1,176,527	-	-	7,190	1,258,445	7,187	282,381
합자회사	Limited Liability Partnership	3	17,915	-	-	2,492	196,795	2,491	37,387
합명회사	General Partnership	-	-	-	-	450	80,674	450	17,132
사업연도 종료일별	by End of Business Year	849	3,395,586	67	79,717	204,711	147,763,536	204,817	35,416,888
3월말 법인	Ended Mar. 31	87	904,264	3	106	1,431	9,991,598	1,433	2,484,886
6월말 법인	Ended Jun. 30	91	560,551	1	25	1,273	2,028,237	1,275	496,624
9월말 법인	Ended Sep. 30	58	178,024	-	-	532	1,174,644	532	288,622
12월말 법인	Ended Dec. 31	216	1,016,517	62	79,552	200,629	133,212,114	200,718	31,813,313
기타 종료일	Ended Other Date	397	736,230	1	34	846	1,356,943	859	333,443
상장· 비상장별	by Type of Disclosure	849	3,395,586	67	79,717	204,711	147,763,536	204,817	35,416,888
주권상장법인	Listed in KOSPI	54	286,351	5	36,621	497	54,057,057	497	13,508,520
코스닥상장법인	Listed in KOSDAQ	-	-	-	-	573	4,687,210	573	1,165,025
비상장 법인	Not Listed	795	3,109,235	62	43,096	203,641	89,019,269	203,747	20,743,343
영리· 비영리별	by Type of Corporation Purpose	849	3,395,586	67	79,717	204,711	147,763,536	204,817	35,416,888
영리법인	for Profit Corporation	845	3,387,732	67	79,717	197,928	142,713,703	198,039	34,454,577
비영리법인	Not for Profit Corporation	4	7,854	-	-	6,783	5,049,833	6,778	962,311
기업규모별	by Size of Enterprise	849	3,395,586	67	79,717	204,711	147,763,536	204,817	35,416,888
일반법인	General Corporation	838	3,364,873	19	73,762	23,687	108,052,496	23,808	26,890,185
중소기업법인	Small and Medium Enterprises Corporation	11	30,713	48	5,955	181,024	39,711,040	181,009	8,526,703
조정구분별	by Type of Adjustment	849	3,395,586	67	79,717	204,711	147,763,536	204,817	35,416,888
외부조정	by CPA or CPTA Adjustment	844	3,379,510	67	79,717	195,829	145,040,805	195,816	35,022,567
자기조정	Self Adjustment	5	16,076	-	-	8,882	2,722,731	9,001	394,321

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-1-2. 법인세 신고 현황 II (5/8)

CorporationTaxReturn II (5/8)

[단위 : 백만원]

In million won

구분 Classification	산출세액계산 Calculated Tax Amount				공제감면세액 합계 Tax Credit and Exemption		가산세액 합계 Penalty Tax	
	산출세액 Calculated Tax Amount		지점유보소득산출세액 Branch Tax					
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	(16)		(17)		(18)		(19)	
법인종류별 by Type of Corporation	204,817	35,410,565	21	6,323	124,412	5,588,501	46,301	7,910
주식회사 Stock Company	194,689	35,073,665	21	6,323	119,242	5,531,860	43,863	7,674
유한회사 Limited Liability Company	7,187	282,381	-	-	3,639	50,802	1,715	157
합자회사 Limited Liability Partnership	2,491	37,387	-	-	1,349	5,121	607	72
합명회사 General Partnership	450	17,132	-	-	182	718	116	7
사업연도 종료일별 by End of Business Year	204,817	35,410,565	21	6,323	124,412	5,588,501	46,301	7,910
3월말 법인 Ended Mar. 31	1,433	2,484,865	2	21	566	75,016	226	139
6월말 법인 Ended Jun. 30	1,275	496,572	1	52	637	30,213	243	351
9월말 법인 Ended Sep. 30	532	288,605	1	17	247	27,712	98	19
12월말 법인 Ended Dec. 31	200,718	31,807,081	16	6,232	122,670	5,430,530	45,605	7,378
기타 종료일 Ended Other Date	859	333,442	1	1	292	25,030	129	23
상장· 비상장별 by Type of Disclosure	204,817	35,410,565	21	6,323	124,412	5,588,501	46,301	7,910
주권상장법인 Listed in KOSPI	497	13,508,520	-	-	400	2,551,727	32	98
코스닥상장법인 Listed in KOSDAQ	573	1,165,025	-	-	520	267,492	25	36
비상장 법인 Not Listed	203,747	20,737,020	21	6,323	123,492	2,769,282	46,244	7,776
영리· 비영리별 by Type of Corporation Purpose	204,817	35,410,565	21	6,323	124,412	5,588,501	46,301	7,910
영리법인 for Profit Corporation	198,039	34,448,254	21	6,323	122,038	5,525,761	45,672	7,657
비영리법인 Not for Profit Corporation	6,778	962,311	-	-	2,374	62,740	629	253
기업규모별 by Size of Enterprise	204,817	35,410,565	21	6,323	124,412	5,588,501	46,301	7,910
일반법인 General Corporation	23,808	26,883,893	18	6,292	2,296	3,689,356	5,455	1,636
중소기업법인 Small and Medium Enterprises Corporation	181,009	8,526,672	3	31	122,116	1,899,145	40,846	6,274
조정구분별 by Type of Adjustment	204,817	35,410,565	21	6,323	124,412	5,588,501	46,301	7,910
외부조정 by CPA or CPTA Adjustment	195,816	35,016,244	21	6,323	121,040	5,582,189	44,357	6,296
자기조정 Self Adjustment	9,001	394,321	-	-	3,372	6,312	1,944	1,614

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-1-2. 법인세 신고 현황 II (6/8)

CorporationTaxReturn II (6/8)

[단위 : 백만원]

In million won

구분 Classification		총부담세액		기납부세액 Prepaid Tax Amount					
		Total Tax Payable		소계 Sub- Total		중간예납 Interim Prepayment		수시부과 Occasional Imposts	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(20=15-18+19+27)		(21=22+23+24+25+26)		(22)		(23)	
법인종류별	by Type of Corporation	211,853	29,885,107	229,362	15,616,165	173,810	10,382,479	106	2,146
주식회사	Stock Company	201,368	29,604,603	218,811	15,398,152	165,097	10,270,783	104	2,146
유한회사	Limited Liability Company	7,473	231,736	7,585	196,216	6,024	91,910	1	-
합자회사	Limited Liability Partnership	2,546	32,347	2,516	14,605	2,292	13,046	1	-
합명회사	General Partnership	466	16,421	450	7,192	397	6,740	-	-
사업연도 종료일별	by End of Business Year	211,853	29,885,107	229,362	15,616,165	173,810	10,382,479	106	2,146
3월말 법인	Ended Mar. 31	1,470	2,416,078	2,184	1,820,164	1,187	653,842	-	-
6월말 법인	Ended Jun. 30	1,300	466,850	1,846	233,240	1,008	167,548	-	-
9월말 법인	Ended Sep. 30	553	260,957	856	122,675	433	77,731	-	-
12월말 법인	Ended Dec. 31	207,655	26,432,465	222,306	13,155,814	170,627	9,368,476	105	2,146
기타 종료일	Ended Other Date	875	308,757	2,170	284,272	555	114,882	1	-
상장·비상장별	by Type of Disclosure	211,853	29,885,107	229,362	15,616,165	173,810	10,382,479	106	2,146
주권상장법인	Listed in KOSPI	495	10,975,771	729	5,271,317	447	4,133,051	-	-
코스닥상장법인	Listed in KOSDAQ	514	900,368	936	450,605	505	383,475	-	-
비상장 법인	Not Listed	210,844	18,008,968	227,697	9,894,243	172,858	5,865,953	106	2,146
영리·비영리별	by Type of Corporation Purpose	211,853	29,885,107	229,362	15,616,165	173,810	10,382,479	106	2,146
영리법인	for Profit Corporation	204,753	28,984,901	220,009	14,151,326	168,621	10,184,578	82	1,892
비영리법인	Not for Profit Corporation	7,100	900,206	9,353	1,464,839	5,189	197,901	24	254
기업규모별	by Size of Enterprise	211,853	29,885,107	229,362	15,616,165	173,810	10,382,479	106	2,146
일반법인	General Corporation	25,975	23,236,122	33,073	12,769,835	18,796	7,935,966	14	900
중소기업법인	Small and Medium Enterprises Corporation	185,878	6,648,985	196,289	2,846,330	155,014	2,446,513	92	1,246
조정구분별	by Type of Adjustment	211,853	29,885,107	229,362	15,616,165	173,810	10,382,479	106	2,146
외부조정	by CPA or CPTA Adjustment	202,059	29,495,217	219,374	15,360,229	166,731	10,237,166	76	1,823
자기조정	Self Adjustment	9,794	389,890	9,988	255,936	7,079	145,313	30	323

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-1-2. 법인세 신고 현황 II (7/8)

CorporationTaxReturn II (7/8)

[단위 : 백만원]

In million won

구분 Classification	기납부세액 Prepaid Tax Amount						감면분추가 납부세액	
	원천징수 Withholding of Income		신고납부전가산세액 Additional Taxes before Payment by Reporting		기타 Others		Repayment of Tax Exemption	
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	(24)		(25)		(26)		(27)	
법인종류별 by Type of Corporation	151,580	5,230,412	29	22	47	1,106	711	48,810
주식회사 Stock Company	146,538	5,124,102	27	15	45	1,106	707	48,801
유한회사 Limited Liability Company	3,726	104,299	1	7	2	-	-	-
합자회사 Limited Liability Partnership	1,081	1,559	1	-	-	-	4	9
합명회사 General Partnership	235	452	-	-	-	-	-	-
사업연도 종료일별 by End of Business Year	151,580	5,230,412	29	22	47	1,106	711	48,810
3월말 법인 Ended Mar. 31	1,982	1,166,322	-	-	1	-	40	6,069
6월말 법인 Ended Jun. 30	1,582	65,459	-	-	1	233	5	88
9월말 법인 Ended Sep. 30	758	44,944	-	-	-	-	5	28
12월말 법인 Ended Dec. 31	145,228	3,784,303	29	22	41	867	653	42,304
기타 종료일 Ended Other Date	2,030	169,384	-	-	4	6	8	321
상장· 비상장별 by Type of Disclosure	151,580	5,230,412	29	22	47	1,106	711	48,810
주권상장법인 Listed in KOSPI	728	1,138,189	-	-	2	77	43	18,880
코스닥상장법인 Listed in KOSDAQ	934	66,963	-	-	2	167	31	2,799
비상장 법인 Not Listed	149,918	4,025,260	29	22	43	862	637	27,131
영리· 비영리별 by Type of Corporation Purpose	151,580	5,230,412	29	22	47	1,106	711	48,810
영리법인 for Profit Corporation	144,440	3,963,729	24	21	45	1,106	691	48,428
비영리법인 Not for Profit Corporation	7,140	1,266,683	5	1	2	-	20	382
기업규모별 by Size of Enterprise	151,580	5,230,412	29	22	47	1,106	711	48,810
일반법인 General Corporation	25,044	4,832,579	4	12	15	378	188	33,657
중소기업법인 Small and Medium Enterprises Corporation	126,536	397,833	25	10	32	728	523	15,153
조정구분별 by Type of Adjustment	151,580	5,230,412	29	22	47	1,106	711	48,810
외부조정 by CPA or CPTA Adjustment	146,005	5,120,113	23	21	42	1,106	704	48,543
자기조정 Self Adjustment	5,575	110,299	6	1	5	-	7	267

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-1-2. 법인세 신고 현황 II (8/8)

CorporationTaxReturn II (8/8)

[단위 : 백만원]

In million won

구분 Classification		납부할세액계산 Calculation of Tax Amount to Be Paid							
		납부할세액 Tax Amount to Be Paid		공제초과액 Over-deducted Amount		분납할세액 Amount to Be Paid in Installment		차감납부세액 Adjusted Tax Amount to Be Paid	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(28=20-21)		(29)		(30)		(31=28+29-30)	
법인종류별	by Type of Corporation	261,942	14,268,942	70,862	-2,490,306	34,866	7,782,830	191,080	8,976,418
주식회사	Stock Company	249,696	14,206,451	68,176	-2,386,632	33,985	7,715,095	181,520	8,877,988
유한회사	Limited Liability Company	8,929	35,520	2,104	-101,910	609	57,982	6,825	79,448
합자회사	Limited Liability Partnership	2,802	17,742	496	-1,193	186	6,222	2,306	12,713
합명회사	General Partnership	515	9,229	86	-571	86	3,531	429	6,269
사업연도 종료일별	by End of Business Year	261,942	14,268,942	70,862	-2,490,306	34,866	7,782,830	191,080	8,976,418
3월말 법인	Ended Mar. 31	2,292	595,914	1,014	-331,818	607	448,483	1,278	479,249
6월말 법인	Ended Jun. 30	1,989	233,610	849	-50,354	432	136,463	1,140	147,501
9월말 법인	Ended Sep. 30	907	138,282	432	-42,358	200	58,849	475	121,791
12월말 법인	Ended Dec. 31	254,431	13,276,651	66,939	-1,897,769	33,391	7,049,053	187,492	8,125,367
기타 종료일	Ended Other Date	2,323	24,485	1,628	-168,007	236	89,982	695	102,510
상장· 비상장별	by Type of Disclosure	261,942	14,268,942	70,862	-2,490,306	34,866	7,782,830	191,080	8,976,418
주권상장법인	Listed in KOSPI	728	5,704,454	286	-184,541	409	2,827,729	442	3,061,266
코스닥상장법인	Listed in KOSDAQ	937	449,763	493	-57,363	413	251,768	444	255,358
비상장 법인	Not Listed	260,277	8,114,725	70,083	-2,248,402	34,044	4,703,333	190,194	5,659,794
영리· 비영리별	by Type of Corporation Purpose	261,942	14,268,942	70,862	-2,490,306	34,866	7,782,830	191,080	8,976,418
영리법인	for Profit Corporation	251,881	14,833,575	65,846	-1,668,407	34,048	7,699,870	186,035	8,802,112
비영리법인	Not for Profit Corporation	10,061	-564,633	5,016	-821,899	818	82,960	5,045	174,306
기업규모별	by Size of Enterprise	261,942	14,268,942	70,862	-2,490,306	34,866	7,782,830	191,080	8,976,418
일반법인	General Corporation	38,410	10,466,287	15,709	-2,123,227	5,657	6,061,359	22,701	6,528,155
중소기업법인	Small and Medium Enterprises Corporation	223,532	3,802,655	55,153	-367,079	29,209	1,721,471	168,379	2,448,263
조정구분별	by Type of Adjustment	261,942	14,268,942	70,862	-2,490,306	34,866	7,782,830	191,080	8,976,418
외부조정	by CPA or CPTA Adjustment	249,412	14,134,988	66,264	-2,423,850	34,223	7,722,475	183,148	8,836,363
자기조정	Self Adjustment	12,530	133,954	4,598	-66,456	643	60,355	7,932	140,055

생산부서 : 법인세과(조태복 397-1812)

[2007년 8-1-2, 8-2-1]

8-1-3. 법인세 신고 현황 III (1/8)

Corporation Tax Return III (1/8)

[단위 : 백만원]

In million won

구분 Classification	총 신고 법인수 Total Number of Returns [A] (1=2+3)	결산서상 당기순손실 Net Loss [B]			결산서상 당기순이익 Net Income [B]		
		법인수 Number of Returns	수입금액 Total Revenue	당기순손실 Net Loss	법인수 Number of Returns	수입금액 Total Revenue	당기순이익 Net Income
		(2)			(3)		
수입금액 규모별 by Size of Total Revenue	372,141	124,273	249,675,916	-51,363,379	247,868	2,193,428,153	149,336,090
5억 이하 500 million won or less	177,308	95,384	8,575,810	-13,273,861	81,924	15,357,924	4,523,009
10억 이하 1 billion won or less	49,000	10,517	7,461,528	-2,429,090	38,483	28,052,137	1,893,222
20억 이하 2 billion won or less	50,709	7,641	10,758,053	-2,930,999	43,068	61,959,906	3,613,847
50억 이하 5 billion won or less	52,041	5,728	17,740,135	-4,425,511	46,313	146,067,448	7,049,114
100억 이하 10 billion won or less	21,800	2,254	15,870,365	-3,885,362	19,546	135,661,942	6,708,233
200억 이하 20 billion won or less	10,937	1,345	18,799,911	-4,220,615	9,592	132,665,028	6,964,520
500억 이하 50 billion won or less	6,312	853	26,194,230	-4,070,857	5,459	166,873,605	11,431,689
1000억 이하 100 billion won or less	2,026	287	19,373,275	-3,141,199	1,739	120,274,092	7,469,308
5000억 이하 500 billion won or less	1,582	210	40,355,574	-5,379,338	1,372	270,331,236	20,975,174
5000억 초과 500 billion won over	426	54	84,547,035	-7,606,547	372	1,116,184,835	78,707,974
자산 규모별 by Size of Total Assets	372,141	124,273	249,675,916	-51,363,379	247,868	2,193,428,153	149,336,090
5억 이하 500 million won or less	185,638	83,792	19,717,237	-5,385,619	101,846	61,450,312	4,501,010
10억 이하 1 billion won or less	62,844	13,514	9,335,188	-1,838,760	49,330	74,248,900	3,060,347
20억 이하 2 billion won or less	47,485	9,222	9,974,765	-1,950,903	38,263	104,355,401	3,880,026
50억 이하 5 billion won or less	38,363	7,693	13,687,362	-3,301,313	30,670	154,789,623	6,397,538
100억 이하 10 billion won or less	15,838	3,756	14,402,988	-3,659,641	12,082	119,244,006	5,942,052
200억 이하 20 billion won or less	7,922	2,306	16,135,472	-3,592,141	5,616	90,714,418	5,388,215
500억 이하 50 billion won or less	7,216	2,115	23,770,950	-7,099,269	5,101	128,671,119	8,878,822
1000억 이하 100 billion won or less	3,342	1,002	18,743,351	-4,726,420	2,340	112,727,268	7,276,861
5000억 이하 500 billion won or less	2,789	748	39,776,173	-8,612,125	2,041	236,689,619	17,507,203
5000억 초과 500 billion won over	704	125	84,132,430	-11,197,188	579	1,110,537,487	86,504,016
자본금 규모별 by Size of Capital	372,141	124,273	249,675,916	-51,363,379	247,868	2,193,428,153	149,336,090
5천만 이하 50 million won or less	135,150	54,424	32,694,521	-8,857,813	80,726	124,401,925	8,616,046
1억 이하 100 million won or less	57,928	21,641	10,286,723	-1,977,640	36,287	75,292,259	3,253,355
5억 이하 500 million won or less	119,737	32,722	28,974,345	-8,531,028	87,015	251,829,901	11,636,946
10억 이하 1 billion won or less	30,255	7,103	13,524,625	-3,051,716	23,152	126,903,503	6,087,340
50억 이하 5 billion won or less	22,432	6,155	33,688,730	-7,004,972	16,277	254,251,986	15,168,130
100억 이하 10 billion won or less	2,908	932	17,988,406	-3,674,051	1,976	102,803,187	7,104,883
500억 이하 50 billion won or less	2,757	972	36,251,494	-7,334,986	1,785	258,974,454	17,596,020
1000억 이하 100 billion won or less	444	154	12,997,680	-2,559,905	290	132,759,713	7,720,526
5000억 이하 500 billion won or less	406	135	32,930,482	-3,379,807	271	372,839,905	25,475,926
5000억 초과 500 billion won over	124	35	30,338,910	-4,991,461	89	493,371,320	46,676,918

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] 2007년에 법인세를 신고한 것을 기준으로 함

[B] 당기순이익은 법인세 신고시 제출한 표준손익계산서상 회사계상 금액임

8-1-3. 법인세 신고 현황 III (2/8)

Corporation Tax Return III (2/8)

[단위 : 백만원]

In million won

구분 Classification	세무조정 Tax Adjustment							
	익금산입 Inclusion of Gains		손금산입 Inclusion of Losses		기부금한도초과 Excessive Donation		기부금한도초과이월 Excessive Donation Carried Over	
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	(4)		(5)		(6)		(7)	
수입금액 규모별 by Size of Total Revenue	300,632	342,632,637	111,923	313,369,802	11,556	665,391	1,908	163,640
5억 이하 500 million won or less	114,495	15,199,706	28,638	15,841,312	2,833	35,599	194	387
10억 이하 1 billion won or less	45,444	2,049,163	14,850	1,420,238	1,408	14,219	197	533
20억 이하 2 billion won or less	48,235	3,232,336	18,196	2,022,241	1,812	24,573	309	1,097
50억 이하 5 billion won or less	50,446	7,658,983	22,239	6,203,370	2,175	33,755	445	2,212
100억 이하 10 billion won or less	21,277	7,941,872	11,883	5,765,548	1,234	127,001	228	2,123
200억 이하 20 billion won or less	10,595	10,439,518	7,246	7,634,919	841	28,258	185	4,277
500억 이하 50 billion won or less	6,137	14,712,699	5,072	11,961,747	647	54,499	148	4,236
1000억 이하 100 billion won or less	2,003	14,101,552	1,848	10,907,069	256	26,700	97	8,165
5000억 이하 500 billion won or less	1,574	42,424,722	1,527	38,186,788	258	143,355	64	18,433
5000억 초과 500 billion won over	426	224,872,086	424	213,426,570	92	177,432	41	122,177
자산 규모별 by Size of Total Assets	300,632	342,632,637	111,923	313,369,802	11,556	665,391	1,908	163,640
5억 이하 500 million won or less	129,008	2,896,170	30,926	3,181,587	2,829	15,429	278	492
10억 이하 1 billion won or less	57,788	1,196,625	20,395	1,239,999	1,732	105,672	293	683
20억 이하 2 billion won or less	44,541	1,875,210	18,464	945,218	1,702	18,246	333	1,138
50억 이하 5 billion won or less	36,209	4,401,824	17,884	2,500,296	1,804	35,416	336	2,252
100억 이하 10 billion won or less	14,780	10,188,976	9,612	8,136,811	1,160	23,413	195	2,381
200억 이하 20 billion won or less	6,934	7,251,395	5,540	4,948,536	720	25,454	129	4,903
500억 이하 50 billion won or less	5,756	16,258,689	4,545	11,813,028	694	29,926	140	4,742
1000억 이하 100 billion won or less	2,616	15,395,157	2,023	11,969,809	363	50,692	67	4,067
5000억 이하 500 billion won or less	2,316	37,594,439	1,892	31,272,665	397	124,598	86	20,464
5000억 초과 500 billion won over	684	245,574,152	642	237,361,853	155	236,545	51	122,518
자본금 규모별 by Size of Capital	300,632	342,632,637	111,923	313,369,802	11,556	665,391	1,908	163,640
5천만 이하 50 million won or less	96,394	8,281,495	26,676	7,770,467	2,397	117,028	317	1,322
1억 이하 100 million won or less	46,522	2,999,187	14,190	2,216,808	1,388	17,243	239	1,092
5억 이하 500 million won or less	104,527	9,723,095	39,035	6,227,369	3,611	70,548	638	9,342
10억 이하 1 billion won or less	27,463	6,013,852	13,439	4,282,675	1,367	36,541	221	6,357
50억 이하 5 billion won or less	19,937	21,506,165	13,479	15,765,832	1,801	70,204	290	7,549
100억 이하 10 billion won or less	2,498	14,362,047	2,100	11,354,803	330	26,249	60	2,296
500억 이하 50 billion won or less	2,403	56,791,158	2,177	48,949,403	443	68,603	82	10,839
1000억 이하 100 billion won or less	400	44,321,051	360	40,527,297	92	21,882	22	9,069
5000억 이하 500 billion won or less	374	62,807,308	351	58,366,406	93	152,529	27	73,913
5000억 초과 500 billion won over	114	115,827,279	116	117,908,742	34	84,564	12	41,861

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] Based on corporation tax returns filed during 2007

[B] The income on the standard income statement submitted when filing corporation tax return

8-1-3. 법인세 신고 현황 III (3/8)

Corporation Tax Return III (3/8)

[단위 : 백만원]

In million won

구분 Classification	각사업연도 소득금액 Income during Each Business Year				과세표준계산 Calculation of Tax Base			
	적자법인 Corporations in Deficit		흑자법인 Corporations with Profit		이월결손금 Deficit Carried over		비과세소득 Non-taxable Income	
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	(8)		(9=2+3+4-5+6-7-8)		(10)		(11)	
수입금액 규모별 by Size of Total Revenue	120,480	-45,291,637	251,661	173,028,934	55,859	21,479,099	79	470,430
5억 이하 500 million won or less	93,207	-13,494,354	84,101	4,137,108	27,669	2,059,789	16	4,250
10억 이하 1 billion won or less	10,019	-2,174,419	38,981	2,281,162	9,525	536,031	8	876
20억 이하 2 billion won or less	7,224	-2,471,626	43,485	4,388,045	8,023	1,112,465	7	8,816
50억 이하 5 billion won or less	5,386	-4,197,634	46,655	8,308,393	6,229	879,989	11	9,923
100억 이하 10 billion won or less	2,142	-2,954,804	19,658	8,078,877	2,092	732,441	12	11,459
200억 이하 20 billion won or less	1,258	-3,060,322	9,679	8,632,807	1,023	854,127	9	38,590
500억 이하 50 billion won or less	762	-2,925,617	5,550	13,087,664	718	1,372,318	7	116,203
1000억 이하 100 billion won or less	249	-2,144,262	1,777	9,685,389	304	1,201,095	1	12,872
5000억 이하 500 billion won or less	181	-4,571,303	1,401	24,529,995	204	2,762,189	7	266,611
5000억 초과 500 billion won over	52	-7,297,296	374	89,899,494	72	9,968,655	1	830
자산 규모별 by Size of Total Assets	120,480	-45,291,637	251,661	173,028,934	55,859	21,479,099	79	470,430
5억 이하 500 million won or less	81,802	-5,433,999	103,836	4,278,910	32,418	2,311,497	20	47,757
10억 이하 1 billion won or less	12,903	-1,774,070	49,941	3,057,272	8,867	471,323	7	420
20억 이하 2 billion won or less	8,796	-1,823,020	38,689	4,699,243	5,818	475,363	8	28,900
50억 이하 5 billion won or less	7,383	-2,864,827	30,980	7,895,744	4,298	750,706	1	12,872
100억 이하 10 billion won or less	3,615	-3,083,767	12,223	7,439,375	1,791	637,195	4	265,359
200억 이하 20 billion won or less	2,188	-2,854,947	5,734	6,974,431	996	718,308	11	8,711
500억 이하 50 billion won or less	1,994	-5,334,489	5,222	11,584,887	805	1,125,362	12	22,550
1000억 이하 100 billion won or less	924	-3,670,036	2,418	9,692,450	380	871,357	10	76,669
5000억 이하 500 billion won or less	735	-6,693,251	2,054	22,014,237	361	3,134,836	1	24
5000억 초과 500 billion won over	140	-11,759,231	564	95,392,385	125	10,983,152	5	7,168
자본금 규모별 by Size of Capital	120,480	-45,291,637	251,661	173,028,934	55,859	21,479,099	79	470,430
5천만 이하 50 million won or less	53,042	-8,341,624	82,108	8,726,591	20,806	2,230,440	18	393,407
1억 이하 100 million won or less	21,011	-2,020,563	36,917	4,094,808	9,726	439,203	6	943
5억 이하 500 million won or less	31,583	-7,798,485	88,154	14,461,335	17,088	1,746,510	12	20,327
10억 이하 1 billion won or less	6,856	-2,681,323	23,399	7,478,308	4,173	710,021	5	1,383
50억 이하 5 billion won or less	5,920	-5,560,005	16,512	19,526,151	2,970	1,590,564	2	950
100억 이하 10 billion won or less	853	-2,493,183	2,055	8,955,212	410	559,874	14	12,725
500억 이하 50 billion won or less	894	-5,184,235	1,863	23,344,788	479	2,828,030	16	31,745
1000억 이하 100 billion won or less	151	-1,530,112	293	10,497,300	101	1,122,128	3	6,267
5000억 이하 500 billion won or less	135	-3,757,451	271	30,373,088	82	4,140,256	3	2,683
5000억 초과 500 billion won over	35	-5,924,656	89	45,571,353	24	6,112,073	-	-

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-1-3. 법인세 신고 현황 III (4/8)

Corporation Tax Return III (4/8)

[단위 : 백만원]

In million won

구분 Classification	과세표준계산 Calculation of Tax Base						산출세액계산 Calculated Tax Amount	
	소득공제 Income Deduction		선박표준이익 Sum of shipping income per ship		과세표준 Tax base		소계 Sub- Total	
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	(12)		(13)		(14=9-10-11-12+13)		(15=16+17)	
수입금액 규모별 by Size of Total Revenue	849	3,395,586	67	79,717	204,711	147,763,536	204,817	35,416,888
5억 이하 500 million won or less	144	98,475	5	1,533	53,763	1,976,127	53,870	376,669
10억 이하 1 billion won or less	161	78,457	-	-	32,987	1,665,798	32,987	278,177
20억 이하 2 billion won or less	213	201,003	5	17,629	38,831	3,083,390	38,831	517,029
50억 이하 5 billion won or less	111	293,531	7	290	43,329	7,125,240	43,329	1,341,582
100억 이하 10 billion won or less	86	257,307	10	1,042	18,488	7,078,712	18,488	1,541,349
200억 이하 20 billion won or less	80	380,460	12	580	9,002	7,360,210	9,001	1,705,888
500억 이하 50 billion won or less	32	573,459	11	983	5,106	11,026,667	5,106	2,618,279
1000억 이하 100 billion won or less	10	191,861	4	1,252	1,618	8,280,813	1,618	2,018,201
5000억 이하 500 billion won or less	12	1,321,033	8	8,490	1,259	20,188,652	1,259	5,022,158
5000억 초과 500 billion won over	-	-	5	47,918	328	79,977,927	328	19,997,556
자산 규모별 by Size of Total Assets	849	3,395,586	67	79,717	204,711	147,763,536	204,817	35,416,888
5억 이하 500 million won or less	94	60,619	-	-	72,933	1,859,037	73,042	267,208
10억 이하 1 billion won or less	18	7,565	-	-	44,407	2,577,964	44,405	397,416
20억 이하 2 billion won or less	27	154,567	-	-	34,920	4,040,413	34,921	719,200
50억 이하 5 billion won or less	92	66,837	5	28	28,064	7,065,357	28,063	1,477,013
100억 이하 10 billion won or less	156	218,167	11	239	10,815	6,318,893	10,814	1,456,905
200억 이하 20 billion won or less	176	264,124	9	555	4,870	5,983,843	4,870	1,434,834
500억 이하 50 billion won or less	111	505,712	15	1,829	4,490	9,933,092	4,490	2,394,474
1000억 이하 100 billion won or less	59	464,576	8	2,123	2,079	8,281,971	2,079	2,000,618
5000억 이하 500 billion won or less	110	913,557	13	9,569	1,660	17,975,389	1,660	4,371,182
5000억 초과 500 billion won over	6	739,862	6	65,374	473	83,727,577	473	20,898,038
자본금 규모별 by Size of Capital	849	3,395,586	67	79,717	204,711	147,763,536	204,817	35,416,888
5천만 이하 50 million won or less	176	868,468	-	-	61,010	5,234,276	61,130	1,016,475
1억 이하 100 million won or less	12	5,845	-	-	29,948	3,648,817	29,944	741,921
5억 이하 500 million won or less	43	242,137	18	830	76,148	12,453,191	76,138	2,614,144
10억 이하 1 billion won or less	18	83,220	8	975	20,407	6,684,659	20,407	1,489,980
50억 이하 5 billion won or less	144	689,378	27	5,176	14,062	17,250,435	14,062	4,050,422
100억 이하 10 billion won or less	179	246,340	5	4,627	1,525	8,140,900	1,525	1,948,584
500억 이하 50 billion won or less	222	524,464	3	9,680	1,190	19,970,229	1,190	4,953,637
1000억 이하 100 billion won or less	30	161,004	1	1,732	181	9,209,633	181	2,306,041
5000억 이하 500 billion won or less	22	562,263	4	42,313	180	25,710,199	180	6,428,877
5000억 초과 500 billion won over	3	12,467	1	14,384	60	39,461,197	60	9,866,807

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-1-3. 법인세 신고 현황 III (5/8)

Corporation Tax Return III (5/8)

[단위 : 백만원]

In million won

구분 Classification	산출세액계산 Calculated Tax Amount				공제감면세액 합계 Tax Credit and Exemption		가산세액 합계 Penalty Tax	
	산출세액 Calculated Tax Amount		지점유보소득산출세액 Branch Tax		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount				
	(16)		(17)		(18)		(19)	
수입금액 규모별 by Size of Total Revenue	204,817	35,410,565	21	6,323	124,412	5,588,501	46,301	7,910
5억 이하 500 million won or less	53,870	376,630	9	39	20,097	12,972	15,864	2,118
10억 이하 1 billion won or less	32,987	278,115	2	62	19,438	29,792	7,541	747
20억 이하 2 billion won or less	38,831	517,006	1	23	26,380	68,789	8,563	1,194
50억 이하 5 billion won or less	43,329	1,341,582	2	-	32,196	242,522	8,911	1,524
100억 이하 10 billion won or less	18,488	1,541,297	1	52	13,868	298,666	3,327	941
200억 이하 20 billion won or less	9,001	1,705,870	2	18	6,551	359,676	1,335	724
500억 이하 50 billion won or less	5,106	2,618,270	1	9	3,569	483,339	528	400
1000억 이하 100 billion won or less	1,618	2,018,201	-	-	1,138	320,528	132	81
5000억 이하 500 billion won or less	1,259	5,022,158	1	-	903	599,191	68	126
5000억 초과 500 billion won over	328	19,991,436	2	6,120	272	3,173,026	32	55
자산 규모별 by Size of Total Assets	204,817	35,410,565	21	6,323	124,412	5,588,501	46,301	7,910
5억 이하 500 million won or less	73,042	267,108	9	100	37,215	29,069	19,633	2,062
10억 이하 1 billion won or less	44,405	397,412	2	4	27,910	54,409	10,221	1,324
20억 이하 2 billion won or less	34,921	719,200	2	-	23,726	120,712	7,766	1,187
50억 이하 5 billion won or less	28,063	1,476,938	3	75	19,521	271,464	5,758	1,412
100억 이하 10 billion won or less	10,814	1,456,905	-	-	7,488	303,673	1,829	1,029
200억 이하 20 billion won or less	4,870	1,434,817	1	17	3,138	300,603	520	334
500억 이하 50 billion won or less	4,490	2,394,465	1	9	2,747	436,812	296	292
1000억 이하 100 billion won or less	2,079	2,000,618	-	-	1,277	323,926	112	53
5000억 이하 500 billion won or less	1,660	4,371,181	1	1	1,043	562,275	124	152
5000억 초과 500 billion won over	473	20,891,921	2	6,117	347	3,185,558	42	65
자본금 규모별 by Size of Capital	204,817	35,410,565	21	6,323	124,412	5,588,501	46,301	7,910
5천만 이하 50 million won or less	61,130	1,016,348	12	127	34,971	109,198	15,427	2,441
1억 이하 100 million won or less	29,944	741,900	1	21	17,233	83,001	7,269	1,030
5억 이하 500 million won or less	76,138	2,614,140	1	4	47,709	405,225	17,381	2,455
10억 이하 1 billion won or less	20,407	1,489,980	-	-	13,029	296,371	4,129	898
50억 이하 5 billion won or less	14,062	4,050,368	5	54	9,547	840,909	1,880	773
100억 이하 10 billion won or less	1,525	1,948,584	-	-	966	303,983	91	115
500억 이하 50 billion won or less	1,190	4,950,387	1	3,250	685	516,928	89	137
1000억 이하 100 billion won or less	181	2,306,041	-	-	106	182,702	15	20
5000억 이하 500 billion won or less	180	6,426,010	1	2,867	114	1,109,191	16	40
5000억 초과 500 billion won over	60	9,866,807	-	-	52	1,740,993	4	1

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-1-3. 법인세 신고 현황 III (6/8)

Corporation Tax Return III (6/8)

[단위 : 백만원]

In million won

구분 Classification	총부담세액		기납부세액					
	Total Tax Payable		소계		중간예납		수시부과	
			Sub- Total		Interim Prepayment		Occasional Imposts	
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	(20=15-18+19+27)	(21=22+23+24+25+26)	(22)		(23)			
수입금액 규모별 by Size of Total Revenue	211,853	29,885,107	229,362	15,616,165	173,810	10,382,479	106	2,146
5억 이하 500 million won or less	59,686	366,201	63,186	313,130	39,542	152,117	29	453
10억 이하 1 billion won or less	34,126	249,581	35,229	132,506	27,482	74,109	14	44
20억 이하 2 billion won or less	39,399	449,620	41,976	245,280	33,883	158,248	12	20
50억 이하 5 billion won or less	43,331	1,102,851	47,463	567,214	39,469	394,367	25	192
100억 이하 10 billion won or less	18,311	1,245,833	20,768	543,073	17,255	435,530	10	75
200억 이하 20 billion won or less	8,842	1,349,408	10,575	609,887	8,453	492,479	8	883
500억 이하 50 billion won or less	5,008	2,139,473	6,165	932,023	4,789	774,909	6	17
1000억 이하 100 billion won or less	1,581	1,702,072	2,003	730,330	1,466	607,624	2	462
5000억 이하 500 billion won or less	1,242	4,431,944	1,573	2,113,333	1,183	1,684,687	-	-
5000억 초과 500 billion won over	327	16,848,124	424	9,429,389	288	5,608,409	-	-
자산 규모별 by Size of Total Assets	211,853	29,885,107	229,362	15,616,165	173,810	10,382,479	106	2,146
5억 이하 500 million won or less	78,776	240,239	74,861	153,983	55,386	135,033	32	86
10억 이하 1 billion won or less	45,458	344,400	47,765	136,872	39,005	123,918	15	676
20억 이하 2 billion won or less	35,335	599,891	39,242	247,592	31,853	221,157	12	18
50억 이하 5 billion won or less	28,126	1,208,901	33,278	493,821	25,655	439,880	12	283
100억 이하 10 billion won or less	10,702	1,156,432	14,127	490,792	9,947	429,405	7	196
200억 이하 20 billion won or less	4,782	1,136,607	7,127	484,227	4,323	402,818	13	78
500억 이하 50 billion won or less	4,455	1,962,136	6,601	864,871	3,913	686,183	9	743
1000억 이하 100 billion won or less	2,069	1,682,490	3,103	792,362	1,792	612,181	3	59
5000억 이하 500 billion won or less	1,675	3,818,994	2,569	1,877,851	1,511	1,423,734	3	7
5000억 초과 500 billion won over	475	17,735,017	689	10,073,794	425	5,908,170	-	-
자본금 규모별 by Size of Capital	211,853	29,885,107	229,362	15,616,165	173,810	10,382,479	106	2,146
5천만 이하 50 million won or less	64,851	910,590	63,073	705,310	48,689	370,372	27	688
1억 이하 100 million won or less	31,341	660,375	32,069	233,387	25,063	209,933	9	84
5억 이하 500 million won or less	78,056	2,213,800	84,362	859,914	66,697	758,062	39	252
10억 이하 1 billion won or less	20,535	1,195,941	24,492	503,002	18,269	430,893	17	168
50억 이하 5 billion won or less	13,935	3,220,628	19,511	1,461,800	12,465	1,233,455	14	954
100억 이하 10 billion won or less	1,498	1,650,936	2,528	746,224	1,308	621,122	-	-
500억 이하 50 billion won or less	1,206	4,444,475	2,427	2,217,846	985	1,730,038	-	-
1000억 이하 100 billion won or less	185	2,131,409	407	1,204,021	141	551,911	-	-
5000억 이하 500 billion won or less	184	5,324,262	382	2,594,894	143	1,818,975	-	-
5000억 초과 500 billion won over	62	8,132,691	111	5,089,767	50	2,657,718	-	-

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-1-3. 법인세 신고 현황 III (7/8)

Corporation Tax Return III (7/8)

[단위 : 백만원]

In million won

구분 Classification	기납부세액 Prepaid Tax Amount						감면분추가 납부세액 Repayment of Tax Exemption	
	원천징수 Withholding of Income		신고납부전가산세액 Additional Taxes before Payment by Reporting		기타 Others			
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	(24)		(25)		(26)		(27)	
수입금액 규모별 by Size of Total Revenue	151,580	5,230,412	29	22	47	1,106	711	48,810
5억 이하 500 million won or less	33,562	160,551	5	-	7	9	50	386
10억 이하 1 billion won or less	18,949	58,340	5	-	3	13	24	449
20억 이하 2 billion won or less	26,319	86,827	1	-	4	185	44	186
50억 이하 5 billion won or less	35,655	172,544	11	8	14	103	133	2,267
100억 이하 10 billion won or less	17,706	107,186	1	-	6	282	98	2,209
200억 이하 20 billion won or less	9,636	116,467	1	1	4	57	102	2,472
500억 이하 50 billion won or less	5,822	157,031	3	9	4	57	92	4,133
1000억 이하 100 billion won or less	1,959	122,165	1	3	1	76	55	4,318
5000억 이하 500 billion won or less	1,553	428,321	1	1	4	324	73	8,851
5000억 초과 500 billion won over	419	3,820,980	-	-	-	-	40	23,539
자산 규모별 by Size of Total Assets	151,580	5,230,412	29	22	47	1,106	711	48,810
5억 이하 500 million won or less	35,055	18,859	4	-	5	5	50	38
10억 이하 1 billion won or less	27,968	12,253	1	-	4	25	35	69
20억 이하 2 billion won or less	28,481	26,405	9	1	5	11	55	216
50억 이하 5 billion won or less	28,251	53,579	3	7	8	72	125	1,940
100억 이하 10 billion won or less	13,202	60,857	2	-	6	334	120	2,171
200억 이하 20 billion won or less	6,766	81,107	2	1	6	223	82	2,042
500억 이하 50 billion won or less	6,104	177,843	4	7	7	95	91	4,182
1000억 이하 100 billion won or less	2,768	180,027	2	1	2	94	47	5,745
5000억 이하 500 billion won or less	2,318	453,858	2	5	4	247	70	9,935
5000억 초과 500 billion won over	667	4,165,624	-	-	-	-	36	22,472
자본금 규모별 by Size of Capital	151,580	5,230,412	29	22	47	1,106	711	48,810
5천만 이하 50 million won or less	35,560	334,226	3	-	8	24	82	872
1억 이하 100 million won or less	19,569	23,345	5	1	6	24	52	425
5억 이하 500 million won or less	54,772	101,308	10	4	10	288	177	2,426
10억 이하 1 billion won or less	18,666	71,830	3	1	3	110	82	1,434
50억 이하 5 billion won or less	17,359	227,073	7	15	10	303	196	10,342
100억 이하 10 billion won or less	2,403	124,838	-	-	3	264	48	6,220
500억 이하 50 billion won or less	2,362	487,714	1	1	7	93	49	7,629
1000억 이하 100 billion won or less	401	652,110	-	-	-	-	8	8,050
5000억 이하 500 billion won or less	379	775,919	-	-	-	-	13	4,536
5000억 초과 500 billion won over	109	2,432,049	-	-	-	-	4	6,876

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-1-3. 법인세 신고 현황 III (8/8)

Corporation Tax Return III (8/8)

[단위 : 백만원]

In million won

		납부할세액계산							
		Calculation of Tax Amount to Be Paid							
		납부할세액		공제 초과액		분납할세액		차감납부세액	
		Tax Amount to Be Paid		Over-deducted Amount		Amount to Be Paid in Installment		Adjusted Tax Amount to Be Paid	
		법인수	금액	법인수	금액	법인수	금액	법인수	금액
		Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
구분 Classification		(28=20-21)		(29)		(30)		(31=28+29-30)	
수입금액	by Size of Total Revenue	261,942	14,268,942	70,862	-2,490,306	34,866	7,782,830	191,080	8,976,418
규모별									
5억 이하	500 million won or less	83,642	53,071	31,458	-128,567	860	71,724	52,184	109,914
10억 이하	1 billion won or less	40,856	117,075	9,869	-62,221	1,065	46,164	30,987	133,132
20억 이하	2 billion won or less	45,854	204,340	9,934	-91,281	2,767	72,080	35,920	223,541
50억 이하	5 billion won or less	49,537	535,637	9,858	-167,037	9,376	230,709	39,679	471,965
100억 이하	10 billion won or less	21,176	702,760	4,323	-104,892	8,803	304,943	16,853	502,709
200억 이하	20 billion won or less	10,674	739,521	2,593	-106,952	5,698	386,329	8,081	460,144
500억 이하	50 billion won or less	6,196	1,207,450	1,664	-127,435	3,659	637,224	4,532	697,661
1000억 이하	100 billion won or less	2,011	971,742	586	-75,277	1,293	518,874	1,425	528,145
5000억 이하	500 billion won or less	1,572	2,318,611	437	-255,555	1,070	1,270,975	1,135	1,303,191
5000억 초과	500 billion won over	424	7,418,735	140	-1,371,089	275	4,243,808	284	4,546,016
자산	by Size of Total Assets	261,942	14,268,942	70,862	-2,490,306	34,866	7,782,830	191,080	8,976,418
규모별									
5억 이하	500 million won or less	98,454	86,256	26,293	-31,944	956	13,050	72,161	105,150
10억 이하	1 billion won or less	52,811	207,528	11,575	-25,880	2,663	39,465	41,236	193,943
20억 이하	2 billion won or less	41,581	352,299	9,566	-40,925	6,145	110,392	32,015	282,832
50억 이하	5 billion won or less	34,420	715,080	9,225	-68,036	10,951	312,084	25,195	471,032
100억 이하	10 billion won or less	14,383	665,640	4,973	-70,823	6,183	330,601	9,410	405,862
200억 이하	20 billion won or less	7,207	652,380	3,212	-79,020	2,969	345,269	3,995	386,131
500억 이하	50 billion won or less	6,675	1,097,265	3,165	-153,367	2,434	592,636	3,510	657,996
1000억 이하	100 billion won or less	3,136	890,128	1,453	-145,417	1,096	497,367	1,683	538,178
5000억 이하	500 billion won or less	2,584	1,941,143	1,124	-326,146	1,078	1,065,232	1,460	1,202,057
5000억 초과	500 billion won over	691	7,661,223	276	-1,548,748	391	4,476,734	415	4,733,237
자본금	by Size of Capital	261,942	14,268,942	70,862	-2,490,306	34,866	7,782,830	191,080	8,976,418
규모별									
5천만 이하	50 million won or less	78,665	205,280	19,122	-349,928	5,296	196,753	59,543	358,455
1억 이하	100 million won or less	37,896	426,988	9,078	-28,620	3,574	145,751	28,818	309,857
5억 이하	500 million won or less	93,586	1,353,886	23,107	-118,243	12,106	586,412	70,479	885,717
10억 이하	1 billion won or less	25,906	692,939	8,028	-71,519	5,359	334,242	17,878	430,216
50억 이하	5 billion won or less	19,987	1,758,828	8,235	-185,683	6,349	909,362	11,752	1,035,149
100억 이하	10 billion won or less	2,556	904,712	1,281	-71,672	1,003	471,178	1,275	505,206
500억 이하	50 billion won or less	2,443	2,226,629	1,453	-252,231	865	1,222,016	990	1,256,844
1000억 이하	100 billion won or less	408	927,388	254	-113,733	135	508,181	154	532,940
5000억 이하	500 billion won or less	384	2,729,368	235	-388,973	138	1,507,374	149	1,610,967
5000억 초과	500 billion won over	111	3,042,924	69	-909,704	41	1,901,561	42	2,051,067

생산부서 : 법인세과(조태복 397-1812)

[2007년 8-1-3, 8-3-7]

8-1-4. 법인세 신고 현황 IV (1/8)

Corporation Tax Return IV (1/8)

[단위 : 백만원]

In million won

구분 Classification	총 신고 법인수 Total Number of Returns [A] (1=2+3)	결산서상 당기순손실 Net Loss [B]			결산서상 당기순이익 Net Income [B]		
		법인수 Number of Returns	수입금액 Total Revenue	당기순손실 Net Loss	법인수 Number of Returns	수입금액 Total Revenue	당기순이익 Net Income
		(2)			(3)		
소득금액 규모별 by Size of Taxable Income	372,141	124,273	249,675,916	-51,363,379	247,868	2,193,428,153	149,336,090
-1억 이하 (-)100 million won or less	27,603	26,796	158,065,341	-44,327,156	807	60,064,919	8,727,896
-1천만 이하 (-)10 million won or less	52,979	52,322	22,492,854	-2,703,198	657	2,389,628	155,075
0 이하 Zero won or less	39,898	32,900	14,220,957	-371,798	6,998	4,354,458	488,358
5억 이하 500 million won or less	231,754	11,753	12,318,983	-760,608	220,001	464,435,089	14,145,243
10억 이하 1 billion won or less	8,525	180	4,936,908	-359,199	8,345	102,692,510	4,862,935
20억 이하 2 billion won or less	4,908	139	4,629,945	-467,052	4,769	101,871,011	5,521,334
50억 이하 5 billion won or less	3,460	111	4,519,184	-472,750	3,349	131,495,680	8,472,541
100억 이하 10 billion won or less	1,443	38	7,729,445	-310,285	1,405	107,133,603	7,821,070
200억 이하 20 billion won or less	734	14	1,539,125	-80,237	720	104,116,951	7,615,977
500억 이하 50 billion won or less	491	10	5,336,299	-674,519	481	164,361,800	12,261,994
1000억 이하 100 billion won or less	149	8	8,256,019	-312,993	141	104,669,750	8,377,018
5000억 이하 500 billion won or less	160	2	5,630,856	-523,584	158	374,634,228	27,360,529
5000억 초과 500 billion won over	37	-	-	-	37	471,208,526	43,526,120
과세표준 규모별 by Size of Tax Base	372,141	124,273	249,675,916	-51,363,379	247,868	2,193,428,153	149,336,090
0 Zero	167,505	120,590	220,942,151	-49,248,761	46,915	240,738,392	30,147,532
5억 이하 500 million won or less	187,327	3,347	8,622,098	-513,155	183,980	434,535,341	13,509,436
10억 이하 1 billion won or less	7,529	136	3,475,042	-224,905	7,393	96,747,262	4,532,432
20억 이하 2 billion won or less	4,273	88	3,136,415	-239,754	4,185	94,202,593	4,915,007
50억 이하 5 billion won or less	2,986	74	3,948,351	-318,003	2,912	118,924,237	7,368,704
100억 이하 10 billion won or less	1,218	18	3,339,003	-117,482	1,200	99,138,585	7,167,963
200억 이하 20 billion won or less	624	13	1,499,295	-84,805	611	99,509,098	6,413,500
500억 이하 50 billion won or less	391	5	2,486,904	-536,533	386	140,855,632	9,202,427
1000억 이하 100 billion won or less	125	2	2,226,657	-79,981	123	100,104,291	7,545,336
5000억 이하 500 billion won or less	130	-	-	-	130	309,972,269	19,232,809
5000억 초과 500 billion won over	33	-	-	-	33	458,700,453	39,300,944
총부담세액 규모별 by Size of Total Tax Payable	372,141	124,273	249,675,916	-51,363,379	247,868	2,193,428,153	149,336,090
0 Zero	160,130	112,629	209,604,122	-46,375,001	47,501	247,560,210	29,588,286
5천만 이하 50 million won or less	186,603	11,206	19,614,617	-3,308,767	175,397	376,968,101	13,233,021
1억 이하 100 million won or less	10,297	133	2,581,088	-173,321	10,164	92,191,545	3,619,056
5억 이하 500 million won or less	10,730	216	6,018,919	-427,792	10,514	199,793,004	10,246,276
10억 이하 1 billion won or less	1,851	43	2,030,545	-227,633	1,808	82,741,003	5,260,761
50억 이하 5 billion won or less	1,929	39	5,113,064	-234,351	1,890	227,983,501	14,637,787
100억 이하 10 billion won or less	277	5	2,486,904	-536,533	272	87,663,456	6,156,469
500억 이하 50 billion won or less	256	2	2,226,657	-79,981	254	301,993,340	19,238,543
1000억 이하 100 billion won or less	31	-	-	-	31	126,640,470	7,509,809
5000억 이하 500 billion won or less	32	-	-	-	32	332,180,309	24,211,559
5000억 초과 500 billion won over	5	-	-	-	5	117,713,214	15,634,523

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] 2007년에 법인세를 신고한 것을 기준으로 함

[B] 당기순이익은 법인세 신고시 제출한 표준손익계산서상 회사계상 금액임

8-1-4. 법인세 신고 현황 IV (2/8)

Corporation Tax Return IV (2/8)

[단위 : 백만원]

In million won

구분 Classification	세무조정 Tax Adjustment							
	익금산입 Inclusion of Gains		손금산입 Inclusion of Losses		기부금한도초과 Excessive Donation		기부금한도초과이월 Excessive Donation Carried Over	
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	(4)		(5)		(6)		(7)	
소득금액 규모별 by Size of Taxable Income	300,632	342,632,637	111,923	313,369,802	11,556	665,391	1,908	163,640
-1억 이하 (-)100 million won or less	26,373	64,774,682	12,039	72,365,053	3,199	298,333	4	12
-1천만 이하 (-)10 million won or less	38,823	1,202,855	10,545	944,336	1,519	11,294	10	62
0 이하 Zero won or less	13,659	2,800,473	3,611	3,054,188	362	15,217	5	17
5억 이하 500 million won or less	202,903	8,922,888	71,027	5,864,651	5,535	68,716	1,313	5,454
10억 이하 1 billion won or less	7,974	4,528,622	5,374	3,093,262	371	17,732	163	4,294
20억 이하 2 billion won or less	4,644	6,173,459	3,646	4,369,686	202	21,136	124	2,671
50억 이하 5 billion won or less	3,338	12,123,386	2,892	9,394,210	180	36,484	110	7,587
100억 이하 10 billion won or less	1,400	13,141,301	1,310	10,638,465	75	17,163	71	6,802
200억 이하 20 billion won or less	706	10,925,455	685	8,344,417	40	12,260	44	10,691
500억 이하 50 billion won or less	474	30,360,536	458	26,850,832	45	82,548	26	6,387
1000억 이하 100 billion won or less	147	17,003,916	145	14,586,893	12	25,374	17	20,454
5000억 이하 500 billion won or less	155	77,860,482	155	71,987,847	14	20,281	17	75,777
5000억 초과 500 billion won over	36	92,814,582	36	81,875,962	2	38,853	4	23,432
과세표준 규모별 by Size of Tax Base	300,632	342,632,637	111,923	313,369,802	11,556	665,391	1,908	163,640
0 Zero	106,876	133,611,914	36,900	141,287,276	7,012	480,279	95	1,025
5억 이하 500 million won or less	176,935	7,695,835	61,916	4,751,669	4,068	57,998	1,293	5,607
10억 이하 1 billion won or less	7,215	3,828,427	4,871	2,521,525	228	13,144	184	4,498
20억 이하 2 billion won or less	4,161	5,087,515	3,249	3,459,698	108	18,004	100	3,350
50억 이하 5 billion won or less	2,929	10,494,285	2,563	7,744,484	79	31,349	104	10,620
100억 이하 10 billion won or less	1,214	8,593,033	1,141	6,796,475	28	12,951	48	3,833
200억 이하 20 billion won or less	624	9,801,518	609	7,116,781	18	5,704	33	10,888
500억 이하 50 billion won or less	391	19,048,909	387	15,421,905	13	41,733	23	7,721
1000억 이하 100 billion won or less	125	12,688,964	125	10,733,180	1	1,466	13	33,887
5000억 이하 500 billion won or less	129	42,437,757	129	34,653,202	1	2,763	12	60,108
5000억 초과 500 billion won over	33	89,344,480	33	78,883,607	-	-	3	22,103
총부담세액 규모별 by Size of Total Tax Payable	300,632	342,632,637	111,923	313,369,802	11,556	665,391	1,908	163,640
0 Zero	100,482	122,618,778	35,621	129,443,547	6,418	474,507	138	3,413
5천만 이하 50 million won or less	175,421	18,388,499	59,160	17,323,207	4,389	46,334	1,158	4,140
1억 이하 100 million won or less	9,890	2,253,083	5,521	1,208,446	310	18,854	148	1,737
5억 이하 500 million won or less	10,476	9,614,635	7,578	6,382,465	321	32,283	262	11,423
10억 이하 1 billion won or less	1,835	6,805,983	1,610	4,965,776	53	25,935	66	5,274
50억 이하 5 billion won or less	1,928	24,679,007	1,837	19,748,729	51	22,984	94	23,253
100억 이하 10 billion won or less	278	10,864,188	276	7,748,354	11	39,994	15	4,011
500억 이하 50 billion won or less	254	36,448,536	252	30,459,846	2	1,738	21	83,185
1000억 이하 100 billion won or less	31	19,560,805	31	15,870,003	1	2,762	3	5,100
5000억 이하 500 billion won or less	32	70,506,881	32	63,386,904	-	-	3	22,104
5000억 초과 500 billion won over	5	20,892,242	5	16,832,525	-	-	-	-

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] Based on corporation tax returns filed during 2007

[B] The income on the standard income statement submitted when filing corporation tax return

8-1-4. 법인세 신고 현황 IV (3/8)

Corporation Tax Return IV (3/8)

[단위 : 백만원]

In million won

구분 Classification	각사업연도 소득금액 Income during Each Business Year				과세표준계산 Calculation of Tax Base			
	적자법인 Corporations in Deficit		흑자법인 Corporations with Profit		이월결손금 Deficit Carried over		비과세소득 Non-taxable Income	
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	(8)		(9=2+3+4-5+6-7-8)		(10)		(11)	
소득금액 규모별 by Size of Taxable Income	120,480	-45,291,637	251,661	173,028,934	55,859	21,479,099	79	470,430
-1억 이하 (-)100 million won or less	27,603	-42,891,310	-	-	-	-	-	-
-1천만 이하 (-)10 million won or less	52,979	-2,278,372	-	-	-	-	-	-
0 이하 Zero won or less	39,898	-121,955	-	-	-	-	-	-
5억 이하 500 million won or less	-	-	231,754	16,506,134	52,559	2,076,134	28	5,346
10억 이하 1 billion won or less	-	-	8,525	5,952,534	1,313	625,910	4	2,402
20억 이하 2 billion won or less	-	-	4,908	6,876,520	775	738,700	16	10,195
50억 이하 5 billion won or less	-	-	3,460	10,757,864	634	1,301,113	11	14,629
100억 이하 10 billion won or less	-	-	1,443	10,023,982	282	1,255,174	5	17,942
200억 이하 20 billion won or less	-	-	734	10,118,347	128	990,063	6	57,807
500억 이하 50 billion won or less	-	-	491	15,173,340	105	2,400,469	5	99,192
1000억 이하 100 billion won or less	-	-	149	10,485,968	28	1,619,793	1	2,467
5000억 이하 500 billion won or less	-	-	160	32,654,084	30	5,656,075	2	259,620
5000억 초과 500 billion won over	-	-	37	54,480,161	5	4,815,668	1	830
과세표준 규모별 by Size of Tax Base	120,480	-45,291,637	251,661	173,028,934	55,859	21,479,099	79	470,430
0 Zero	120,470	-45,276,642	47,035	18,979,305	36,352	15,647,564	27	146,215
5억 이하 500 million won or less	8	-6,193	187,319	15,999,031	18,300	1,041,662	20	295,171
10억 이하 1 billion won or less	-	-	7,529	5,623,075	507	362,065	12	5,634
20억 이하 2 billion won or less	-	-	4,273	6,317,724	272	328,525	7	7,316
50억 이하 5 billion won or less	-	-	2,986	9,821,231	246	527,754	6	6,736
100억 이하 10 billion won or less	1	-3	1,217	8,856,160	97	404,053	2	2,478
200억 이하 20 billion won or less	1	-8,799	623	9,017,047	43	395,640	1	24
500억 이하 50 billion won or less	-	-	391	12,326,910	26	289,847	2	3,559
1000억 이하 100 billion won or less	-	-	125	9,388,718	8	618,263	1	2,467
5000억 이하 500 billion won or less	-	-	130	26,960,019	7	1,518,699	1	830
5000억 초과 500 billion won over	-	-	33	49,739,714	1	345,027	-	-
총부담세액 규모별 by Size of Total Tax Payable	120,480	-45,291,637	251,661	173,028,934	55,859	21,479,099	79	470,430
0 Zero	112,381	-42,929,170	47,749	19,788,780	33,936	15,051,719	24	145,324
5천만 이하 50 million won or less	8,081	-2,301,015	178,522	13,332,755	20,323	1,615,459	20	294,595
1억 이하 100 million won or less	7	-20,353	10,290	4,527,842	517	191,932	3	1,467
5억 이하 500 million won or less	8	-24,947	10,722	13,096,461	721	670,514	19	12,950
10억 이하 1 billion won or less	-	-	1,851	6,893,996	154	354,882	5	4,955
50억 이하 5 billion won or less	3	-16,152	1,926	19,349,597	172	1,019,972	3	4,259
100억 이하 10 billion won or less	-	-	277	8,771,753	18	162,301	3	3,583
500억 이하 50 billion won or less	-	-	256	25,065,805	15	968,910	1	2,467
1000억 이하 100 billion won or less	-	-	31	11,198,273	2	1,098,383	1	830
5000억 이하 500 billion won or less	-	-	32	31,309,432	1	345,027	-	-
5000억 초과 500 billion won over	-	-	5	19,694,240	-	-	-	-

8-1-4. 법인세 신고 현황 IV (4/8)

Corporation Tax Return IV (4/8)

[단위 : 백만원]

In million won

구분 Classification	과세표준계산 Calculation of Tax Base						산출세액계산 Calculated Tax Amount	
	소득공제 Income Deduction		선박표준이익 Sum of shipping income per ship		과세표준 Tax base		소계 Sub- Total	
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	(12)		(13)		(14=9-10-11-12+13)		(15=16+17)	
소득금액 규모별 by Size of Taxable Income	849	3,395,586	67	79,717	204,711	147,763,536	204,817	35,416,888
-1억 이하 (-)100 million won or less	-	-	8	17,646	8	17,646	9	4,367
-1천만 이하 (-)10 million won or less	-	-	1	25	1	25	3	6
0 이하 Zero won or less	-	-	7	5,857	7	5,857	134	1,693
5억 이하 500 million won or less	310	61,536	20	3,066	186,811	14,366,184	186,787	2,452,828
10억 이하 1 billion won or less	203	142,238	10	2,258	7,720	5,184,242	7,720	1,158,172
20억 이하 2 billion won or less	142	175,677	5	1,264	4,409	5,953,212	4,409	1,382,884
50억 이하 5 billion won or less	93	279,283	6	2,538	3,098	9,165,377	3,098	2,191,014
100억 이하 10 billion won or less	40	263,983	6	4,656	1,289	8,491,539	1,289	2,073,487
200억 이하 20 billion won or less	28	361,462	2	15,177	658	8,724,192	658	2,161,937
500억 이하 50 billion won or less	23	683,375	1	14,443	408	12,004,747	408	3,000,693
1000억 이하 100 billion won or less	4	262,486	-	-	130	8,601,222	130	2,149,957
5000억 이하 500 billion won or less	6	1,165,546	1	12,787	138	25,585,630	138	6,416,056
5000억 초과 500 billion won over	-	-	-	-	34	49,663,663	34	12,423,794
과세표준 규모별 by Size of Tax Base	849	3,395,586	67	79,717	204,711	147,763,536	204,817	35,416,888
0 Zero	814	3,185,526	-	-	-	-	131	329
5억 이하 500 million won or less	31	167,848	32	1,879	187,382	14,496,229	187,357	2,479,534
10억 이하 1 billion won or less	3	6,813	11	1,267	7,539	5,249,830	7,539	1,176,714
20억 이하 2 billion won or less	-	-	5	2,303	4,277	5,984,186	4,277	1,392,788
50억 이하 5 billion won or less	1	35,399	7	4,282	2,986	9,255,624	2,986	2,216,080
100억 이하 10 billion won or less	-	-	6	6,567	1,221	8,456,196	1,221	2,064,911
200억 이하 20 billion won or less	-	-	2	21,188	626	8,642,571	626	2,143,351
500억 이하 50 billion won or less	-	-	3	29,497	392	12,063,001	392	3,014,002
1000억 이하 100 billion won or less	-	-	-	-	125	8,767,988	125	2,191,504
5000억 이하 500 billion won or less	-	-	1	12,734	130	25,453,224	130	6,375,277
5000억 초과 500 billion won over	-	-	-	-	33	49,394,687	33	12,362,398
총부담세액 규모별 by Size of Total Tax Payable	849	3,395,586	67	79,717	204,711	147,763,536	204,817	35,416,888
0 Zero	810	3,180,254	-	-	3,877	1,411,483	3,852	341,561
5천만 이하 50 million won or less	35	173,120	25	887	175,465	11,250,468	175,594	1,809,824
1억 이하 100 million won or less	-	-	5	857	10,285	4,335,300	10,287	916,317
5억 이하 500 million won or less	3	6,813	19	3,700	10,703	12,409,884	10,703	2,860,045
10억 이하 1 billion won or less	1	35,399	4	2,798	1,849	6,501,558	1,849	1,562,008
50억 이하 5 billion won or less	-	-	10	29,447	1,931	18,354,813	1,931	4,553,192
100억 이하 10 billion won or less	-	-	2	15,041	278	8,620,910	278	2,151,917
500억 이하 50 billion won or less	-	-	2	26,987	255	24,121,415	255	6,033,411
1000억 이하 100 billion won or less	-	-	-	-	31	10,099,060	31	2,524,396
5000억 이하 500 billion won or less	-	-	-	-	32	30,964,405	32	7,740,717
5000억 초과 500 billion won over	-	-	-	-	5	19,694,240	5	4,923,500

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-1-4. 법인세 신고 현황 IV (5/8)

Corporation Tax Return IV (5/8)

[단위 : 백만원]

In million won

구분 Classification	산출세액계산 Calculated Tax Amount				공제감면세액 합계 Tax Credit and Exemption		가산세액 합계 Penalty Tax	
	산출세액 Calculated Tax Amount		지점유보소득산출세액 Branch Tax					
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	(16)		(17)		(18)		(19)	
소득금액 규모별 by Size of Taxable Income	204,817	35,410,565	21	6,323	124,412	5,588,501	46,301	7,910
-1억 이하 (-)100 million won or less	9	4,367	1	-	-	-	2,407	753
-1천만 이하 (-)10 million won or less	3	4	2	2	-	-	4,204	487
0 이하 Zero won or less	134	1,693	-	-	-	-	1,813	333
5억 이하 500 million won or less	186,787	2,452,701	12	127	112,206	434,669	35,960	4,370
10억 이하 1 billion won or less	7,720	1,158,096	3	76	5,394	251,536	1,030	722
20억 이하 2 billion won or less	4,409	1,382,884	-	-	3,015	300,007	468	527
50억 이하 5 billion won or less	3,098	2,191,013	1	1	2,005	435,331	259	543
100억 이하 10 billion won or less	1,289	2,073,487	-	-	841	316,873	75	26
200억 이하 20 billion won or less	658	2,161,937	-	-	449	312,529	35	29
500억 이하 50 billion won or less	408	3,000,693	-	-	258	343,605	25	30
1000억 이하 100 billion won or less	130	2,149,957	-	-	93	242,404	11	66
5000억 이하 500 billion won or less	138	6,409,939	2	6,117	118	748,841	12	23
5000억 초과 500 billion won over	34	12,423,794	-	-	33	2,202,706	2	1
과세표준 규모별 by Size of Tax Base	204,817	35,410,565	21	6,323	124,412	5,588,501	46,301	7,910
0 Zero	131	274	4	55	-	-	10,895	2,033
5억 이하 500 million won or less	187,357	2,479,459	12	75	112,438	439,849	33,695	4,102
10억 이하 1 billion won or less	7,539	1,176,638	2	76	5,312	256,213	915	628
20억 이하 2 billion won or less	4,277	1,392,788	-	-	2,944	300,875	422	489
50억 이하 5 billion won or less	2,986	2,216,079	1	1	1,967	434,643	228	493
100억 이하 10 billion won or less	1,221	2,064,911	-	-	820	317,107	66	23
200억 이하 20 billion won or less	626	2,143,351	-	-	439	315,467	33	29
500억 이하 50 billion won or less	392	3,014,002	-	-	253	343,794	24	28
1000억 이하 100 billion won or less	125	2,191,504	-	-	92	255,772	10	63
5000억 이하 500 billion won or less	130	6,369,161	2	6,116	115	722,279	11	21
5000억 초과 500 billion won over	33	12,362,398	-	-	32	2,202,502	2	1
총부담세액 규모별 by Size of Total Tax Payable	204,817	35,410,565	21	6,323	124,412	5,588,501	46,301	7,910
0 Zero	3,852	341,561	-	-	3,852	341,561	-	-
5천만 이하 50 million won or less	175,594	1,809,778	13	46	103,829	381,483	43,103	5,355
1억 이하 100 million won or less	10,287	916,232	3	85	7,173	198,432	1,674	591
5억 이하 500 million won or less	10,703	2,859,969	2	76	6,889	601,188	1,233	1,227
10억 이하 1 billion won or less	1,849	1,562,008	-	-	1,087	268,646	139	237
50억 이하 5 billion won or less	1,931	4,553,191	1	1	1,168	579,473	109	389
100억 이하 10 billion won or less	278	2,151,917	-	-	170	205,641	18	21
500억 이하 50 billion won or less	255	6,027,296	2	6,115	179	655,291	22	88
1000억 이하 100 billion won or less	31	2,524,396	-	-	29	377,109	1	-
5000억 이하 500 billion won or less	32	7,740,717	-	-	31	651,853	2	2
5000억 초과 500 billion won over	5	4,923,500	-	-	5	1,327,824	-	-

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-1-4. 법인세 신고 현황 IV (6/8)

Corporation Tax Return IV (6/8)

[단위 : 백만원]

In million won

구분 Classification	총부담세액		기납부세액					
	Total Tax Payable		소계		중간예납		수시부과	
	Sub- Total		Interim Prepayment		Occasional Imposts			
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	(20=15-18+19+27)	(21=22+23+24+25+26)	(22)		(23)			
소득금액 규모별	211,853	29,885,107	229,362	15,616,165	173,810	10,382,479	106	2,146
by Size of Taxable Income								
-1억 이하 (-)100 million won or less	2,322	8,817	17,588	612,059	4,510	170,700	6	140
-1천만 이하 (-)10 million won or less	4,041	670	16,832	65,472	6,887	21,061	5	75
0 이하 Zero won or less	1,799	2,101	6,695	107,088	2,706	7,432	2	3
5억 이하 500 million won or less	186,287	2,024,675	169,416	1,053,606	144,375	833,502	80	305
10억 이하 1 billion won or less	7,481	909,191	8,006	412,239	6,599	334,115	4	136
20억 이하 2 billion won or less	4,278	1,085,576	4,624	475,656	3,758	395,411	4	900
50억 이하 5 billion won or less	3,021	1,759,465	3,306	740,993	2,638	622,002	3	180
100억 이하 10 billion won or less	1,275	1,760,761	1,397	745,130	1,134	626,045	2	407
200억 이하 20 billion won or less	644	1,853,062	697	756,348	577	635,506	-	-
500억 이하 50 billion won or less	404	2,664,250	464	1,222,402	364	923,884	-	-
1000억 이하 100 billion won or less	129	1,909,972	145	969,369	116	646,474	-	-
5000억 이하 500 billion won or less	138	5,670,655	156	3,100,537	117	1,830,885	-	-
5000억 초과 500 billion won over	34	10,235,912	36	5,355,266	29	3,335,462	-	-
과세표준 규모별	211,853	29,885,107	229,362	15,616,165	173,810	10,382,479	106	2,146
by Size of Tax Base								
0 Zero	11,026	7,215	52,821	1,493,219	14,769	201,562	13	219
5억 이하 500 million won or less	184,017	2,045,649	159,451	982,102	143,823	836,039	80	303
10억 이하 1 billion won or less	7,261	922,861	7,398	401,280	6,581	338,025	4	135
20억 이하 2 billion won or less	4,147	1,094,331	4,212	464,424	3,713	393,745	4	898
50억 이하 5 billion won or less	2,908	1,785,144	2,958	731,046	2,621	631,894	3	180
100억 이하 10 billion won or less	1,205	1,751,769	1,219	712,241	1,116	616,242	2	411
200억 이하 20 billion won or less	615	1,831,538	623	752,006	566	629,431	-	-
500억 이하 50 billion won or less	388	2,677,298	392	1,143,216	364	933,497	-	-
1000억 이하 100 billion won or less	124	1,938,148	125	898,733	115	637,881	-	-
5000억 이하 500 billion won or less	129	5,656,436	130	2,726,996	113	1,828,703	-	-
5000억 초과 500 billion won over	33	10,174,718	33	5,310,902	29	3,335,460	-	-
총부담세액 규모별	211,853	29,885,107	229,362	15,616,165	173,810	10,382,479	106	2,146
by Size of Total Tax Payable								
0 Zero	-	-	50,265	1,276,318	13,693	162,313	13	231
5천만 이하 50 million won or less	186,460	1,435,217	154,166	971,505	137,172	664,660	73	246
1억 이하 100 million won or less	10,298	720,251	10,067	327,508	9,330	275,784	9	145
5억 이하 500 million won or less	10,713	2,266,235	10,513	943,314	9,628	811,110	7	999
10억 이하 1 billion won or less	1,849	1,296,283	1,826	537,638	1,671	465,951	3	125
50억 이하 5 billion won or less	1,932	3,983,514	1,924	1,617,661	1,761	1,344,755	1	400
100억 이하 10 billion won or less	278	1,949,799	278	831,688	263	697,139	-	-
500억 이하 50 billion won or less	255	5,385,347	255	2,404,300	232	1,845,447	-	-
1000억 이하 100 billion won or less	31	2,149,269	31	1,091,845	27	612,472	-	-
5000억 이하 500 billion won or less	32	7,098,814	32	3,790,458	28	1,966,379	-	-
5000억 초과 500 billion won over	5	3,600,378	5	1,823,930	5	1,536,469	-	-

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-1-4. 법인세 신고 현황 IV (7/8)

Corporation Tax Return IV (7/8)

[단위 : 백만원]

In million won

구분 Classification	기납부세액 Prepaid Tax Amount						감면분추가 납부세액 Repayment of Tax Exemption	
	원천징수 Withholding of Income		신고납부전가산세액 Additional Taxes before Payment by Reporting		기타 Others			
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	(24)		(25)		(26)		(27)	
소득금액 규모별 by Size of Taxable Income	151,580	5,230,412	29	22	47	1,106	711	48,810
-1억 이하 (-)100 million won or less	15,903	441,215	2	-	1	4	61	3,697
-1천만 이하 (-)10 million won or less	12,660	44,336	-	-	-	-	17	177
0 이하 Zero won or less	4,645	99,653	1	-	4	-	6	75
5억 이하 500 million won or less	100,524	219,588	19	5	24	206	260	2,146
10억 이하 1 billion won or less	7,395	77,958	1	-	2	30	89	1,833
20억 이하 2 billion won or less	4,407	78,915	1	4	5	426	72	2,172
50억 이하 5 billion won or less	3,200	118,687	3	8	6	116	73	3,239
100억 이하 10 billion won or less	1,366	118,354	-	-	4	324	44	4,121
200억 이하 20 billion won or less	689	120,837	2	5	1	-	30	3,625
500억 이하 50 billion won or less	459	298,518	-	-	-	-	32	7,132
1000억 이하 100 billion won or less	143	322,895	-	-	-	-	8	2,353
5000억 이하 500 billion won or less	153	1,269,652	-	-	-	-	10	3,417
5000억 초과 500 billion won over	36	2,019,804	-	-	-	-	9	14,823
과세표준 규모별 by Size of Tax Base	151,580	5,230,412	29	22	47	1,106	711	48,810
0 Zero	44,544	1,291,419	4	-	10	19	102	4,853
5억 이하 500 million won or less	90,913	145,543	18	4	23	213	251	1,862
10억 이하 1 billion won or less	6,795	63,120	1	-	1	-	86	1,732
20억 이하 2 billion won or less	3,998	69,350	1	4	3	427	70	1,929
50억 이하 5 billion won or less	2,855	98,844	3	9	5	119	72	3,214
100억 이하 10 billion won or less	1,188	95,260	-	-	4	328	42	3,942
200억 이하 20 billion won or less	617	122,570	2	5	1	-	30	3,625
500억 이하 50 billion won or less	387	209,719	-	-	-	-	31	7,062
1000억 이하 100 billion won or less	123	260,852	-	-	-	-	8	2,353
5000억 이하 500 billion won or less	127	898,293	-	-	-	-	10	3,417
5000억 초과 500 billion won over	33	1,975,442	-	-	-	-	9	14,821
총부담세액 규모별 by Size of Total Tax Payable	151,580	5,230,412	29	22	47	1,106	711	48,810
0 Zero	42,845	1,113,714	1	-	11	60	-	-
5천만 이하 50 million won or less	85,809	306,536	20	6	17	57	251	1,521
1억 이하 100 million won or less	8,829	51,496	2	1	4	82	90	1,775
5억 이하 500 million won or less	9,846	130,713	2	4	6	488	186	6,151
10억 이하 1 billion won or less	1,771	71,388	1	7	5	167	46	2,684
50억 이하 5 billion won or less	1,889	272,250	3	4	4	252	85	9,406
100억 이하 10 billion won or less	275	134,549	-	-	-	-	22	3,502
500억 이하 50 billion won or less	248	558,853	-	-	-	-	19	7,139
1000억 이하 100 billion won or less	31	479,373	-	-	-	-	3	1,982
5000억 이하 500 billion won or less	32	1,824,079	-	-	-	-	6	9,948
5000억 초과 500 billion won over	5	287,461	-	-	-	-	3	4,702

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-1-4. 법인세 신고 현황 IV (8/8)

Corporation Tax Return IV (8/8)

[단위 : 백만원]

In million won

구분 Classification	납부할세액계산 Calculation of Tax Amount to Be Paid							
	납부할세액 Tax Amount to Be Paid		공제 초과액 Over-deducted Amount		분납할세액 Amount to Be Paid in Installment		차감납부세액 Adjusted Tax Amount to Be Paid	
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	(28=20-21)		(29)		(30)		(31=28+29-30)	
소득금액 규모별 by Size of Taxable Income	261,942	14,268,942	70,862	-2,490,306	34,866	7,782,830	191,080	8,976,418
-1억 이하 (-)100 million won or less	18,404	-603,242	17,115	-609,833	13	1,400	1,289	5,191
-1천만 이하 (-)10 million won or less	19,181	-64,802	16,293	-65,231	9	98	2,888	331
0 이하 Zero won or less	7,858	-104,987	6,547	-106,121	-	-	1,311	1,134
5억 이하 500 million won or less	197,347	971,069	28,081	-246,317	20,648	302,736	169,266	914,650
10억 이하 1 billion won or less	8,198	496,952	1,253	-59,331	5,697	246,638	6,945	309,645
20억 이하 2 billion won or less	4,708	609,920	692	-59,129	3,468	304,510	4,016	364,539
50억 이하 5 billion won or less	3,345	1,018,472	482	-87,199	2,614	518,973	2,863	586,698
100억 이하 10 billion won or less	1,401	1,015,631	186	-67,784	1,161	520,911	1,215	562,504
200억 이하 20 billion won or less	700	1,096,714	76	-40,182	610	562,439	624	574,457
500억 이하 50 billion won or less	463	1,441,848	78	-165,136	377	795,910	385	811,074
1000억 이하 100 billion won or less	145	940,603	23	-165,992	118	541,036	122	565,559
5000억 이하 500 billion won or less	156	2,570,118	33	-477,203	120	1,492,580	123	1,554,741
5000억 초과 500 billion won over	36	4,880,646	3	-340,848	31	2,495,599	33	2,725,895
과세표준 규모별 by Size of Tax Base	261,942	14,268,942	70,862	-2,490,306	34,866	7,782,830	191,080	8,976,418
0 Zero	58,830	-1,486,004	51,105	-1,494,790	42	690	7,725	8,096
5억 이하 500 million won or less	185,809	1,063,547	18,292	-170,443	20,884	308,995	167,517	924,995
10억 이하 1 billion won or less	7,522	521,581	759	-44,291	5,637	250,451	6,763	315,421
20억 이하 2 billion won or less	4,271	629,907	367	-46,688	3,407	308,310	3,904	368,285
50억 이하 5 billion won or less	2,985	1,054,098	214	-66,373	2,556	524,729	2,771	595,742
100억 이하 10 billion won or less	1,221	1,039,528	59	-41,539	1,124	521,725	1,162	559,342
200억 이하 20 billion won or less	625	1,079,532	29	-33,679	585	549,186	596	564,025
500억 이하 50 billion won or less	391	1,534,082	20	-66,821	366	795,241	371	805,662
1000억 이하 100 billion won or less	125	1,039,415	8	-64,267	115	540,498	117	563,184
5000억 이하 500 billion won or less	130	2,929,440	8	-130,044	120	1,498,329	122	1,561,155
5000억 초과 500 billion won over	33	4,863,816	1	-331,371	30	2,484,676	32	2,710,511
총부담세액 규모별 by Size of Total Tax Payable	261,942	14,268,942	70,862	-2,490,306	34,866	7,782,830	191,080	8,976,418
0 Zero	50,265	-1,276,318	50,199	-1,329,186	36	578	66	52,290
5천만 이하 50 million won or less	186,291	463,712	19,390	-344,183	14,060	145,147	166,901	662,748
1억 이하 100 million won or less	10,294	392,743	606	-39,316	7,737	182,270	9,688	249,789
5억 이하 500 million won or less	10,712	1,322,921	517	-76,338	8,963	634,391	10,195	764,868
10억 이하 1 billion won or less	1,848	758,645	72	-51,257	1,681	382,994	1,776	426,908
50억 이하 5 billion won or less	1,931	2,365,853	52	-98,091	1,821	1,199,104	1,879	1,264,840
100억 이하 10 billion won or less	278	1,118,111	10	-34,973	267	573,975	268	579,109
500억 이하 50 billion won or less	255	2,981,047	12	-110,558	240	1,530,974	243	1,560,631
1000억 이하 100 billion won or less	31	1,057,424	3	-76,011	27	537,057	28	596,378
5000억 이하 500 billion won or less	32	3,308,356	1	-330,393	29	1,710,468	31	1,928,281
5000억 초과 500 billion won over	5	1,776,448	-	-	5	885,872	5	890,576

생산부서 : 법인세과(조태복 397-1812)

[2007년 8-1-4, 8-3-7]

8-1-5. 법인세 가산세 신고 현황 (1/4)

Details of Penalty Tax of Corporation Tax Return (1/4)

[단위 : 백만원]

In million won

구분 Classification		합계 Total [A]		무신고 무기장 Failure in Bookkeeping or Filing Returns		지출증빙 미수취 Failure to Receive Verifying Documents		지급조서 미제출 Failure in Reporting	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(1)	(2)	(3)	(4)				
2006년	2006 Total	48,167	6,992	2,004	1,437	42,914	3,349	1,017	728
2007년	2007 Total	46,301	7,910	1,932	1,696	40,457	3,317	1,567	1,085
업태별	by Industry [B]	46,301	7,910	1,932	1,696	40,457	3,317	1,567	1,085
농·임·어업	Agriculture, Forestry & Fishing	289	349	33	199	182	17	11	4
광업	Mining	168	31	9	5	149	12	5	7
제조업	Manufacturing	11,151	1,820	347	324	10,062	924	332	187
전기·가스·수도업	Utilities	21	4	-	-	18	1	2	-
건설업	Construction	11,613	1,643	340	365	10,570	743	257	166
도매업	Wholesale	9,578	1,347	390	257	8,356	675	270	127
소매업	Retail	1,403	246	85	55	1,197	138	34	16
음식·숙박업	Food Services & Accommodation	347	57	15	4	301	42	13	2
운수·창고·통신업	Transportation, Warehousing & Telecommunication	2,615	340	119	29	2,325	185	74	31
금융·보험업	Finance & Insurance	568	173	61	51	382	26	40	69
부동산업	Real Estate	1,002	420	97	42	755	95	56	153
서비스업	Services	7,101	1,419	420	361	5,782	433	450	304
보건업	Health Care	142	32	6	1	113	18	8	6
기타 업종	Others	303	29	10	3	265	8	15	13
수입금액 규모별	by Size of Total Revenue	46,301	7,910	1,932	1,696	40,457	3,317	1,567	1,085
5억 이하	500 million won or less	15,864	2,118	1,586	587	12,258	490	678	355
10억 이하	1 billion won or less	7,541	747	162	125	6,925	340	197	97
20억 이하	2 billion won or less	8,563	1,194	99	286	7,996	594	235	149
50억 이하	5 billion won or less	8,911	1,524	57	257	8,328	798	253	162
100억 이하	10 billion won or less	3,327	941	19	210	3,066	432	127	152
200억 이하	20 billion won or less	1,335	724	7	194	1,216	267	44	64
500억 이하	50 billion won or less	528	400	2	37	456	200	25	55
1000억 이하	100 billion won or less	132	81	-	-	118	43	6	32
5000억 이하	500 billion won or less	68	126	-	-	63	99	2	19
5000억 초과	500 billion won over	32	55	-	-	31	54	-	-

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] 2007년에 법인세를 신고한 것을 기준으로 함

[B] 업태분류는 법인세 신고서상 기재된 주업종으로 분류한 것으로 여러 업종을 겸업하는 경우 주업종에 실적이 포함됨

8-1-5. 법인세 가산세 신고 현황 (2/4)

Details of Penalty Tax of Corporation Tax Return (2/4)

[단위 : 백만원]

In million won

구분 Classification		미납부		계산서 미교부		주식변동상황 미제출		기 타	
		Non-payment		Failure to Submit Receipts		Failure to File a Stock Transfer Status		Others	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(5)		(6)		(7)		(8)	
2006년	2006 Total	884	563	947	491	230	345	171	79
2007년	2007 Total	866	695	1,047	559	307	541	125	17
업태별	by Industry [B]	866	695	1,047	559	307	541	125	17
농·임·어업	Agriculture, Forestry & Fishing	17	105	42	19	3	5	1	-
광업	Mining	3	1	-	-	2	6	-	-
제조업	Manufacturing	145	218	189	89	50	69	26	9
전기·가스·수도업	Utilities	1	3	-	-	-	-	-	-
건설업	Construction	213	58	158	147	45	162	30	2
도매업	Wholesale	160	57	314	156	64	72	24	3
소매업	Retail	31	7	40	20	11	9	5	1
음식·숙박업	Food Services & Accommodation	2	-	9	6	6	3	1	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	51	75	24	6	16	14	6	-
금융·보험업	Finance & Insurance	26	2	46	19	9	6	4	-
부동산업	Real Estate	51	81	15	17	20	32	8	-
서비스업	Services	160	83	195	77	76	159	18	2
보건업	Health Care	3	4	11	3	-	-	1	-
기타 업종	Others	3	1	4	-	5	4	1	-
수입금액 규모별	by Size of Total Revenue	866	695	1,047	559	307	541	125	17
5억 이하	500 million won or less	651	174	352	113	249	394	90	5
10억 이하	1 billion won or less	76	84	147	67	19	32	15	2
20억 이하	2 billion won or less	50	48	167	97	13	20	3	-
50억 이하	5 billion won or less	44	136	201	88	18	80	10	3
100억 이하	10 billion won or less	16	65	93	76	2	4	4	2
200억 이하	20 billion won or less	13	124	48	60	5	11	2	4
500억 이하	50 billion won or less	11	60	32	47	1	-	1	1
1000억 이하	100 billion won or less	3	3	5	3	-	-	-	-
5000억 이하	500 billion won or less	2	1	1	7	-	-	-	-
5000억 초과	500 billion won over	-	-	1	1	-	-	-	-

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] Based on corporation tax returns filed during 2007

[B] Industry classification is based on the business category as reported on the corporation tax return. In case a taxpayer operates two or more categories of business, only the category of the main business is counted

8-1-5. 법인세 가산세 신고 현황 (3/4)

Details of Penalty Tax of Corporation Tax Return (3/4)

[단위 : 백만원]

In million won

구분 Classification	합계 Total [A]		무신고 무기장 Failure in Bookkeeping or Filing Returns		지출증빙 미수취 Failure to Receive Verifying Documents		지급조서 미제출 Failure in Reporting	
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	(1)	(2)	(3)	(4)	(3)	(4)	(4)	(4)
자산 규모별 by Size of Total Assets	46,301	7,910	1,932	1,696	40,457	3,317	1,567	1,085
5억 이하 500 million won or less	19,633	2,062	1,506	409	15,972	824	752	336
10억 이하 1 billion won or less	10,221	1,324	190	251	9,415	577	262	246
20억 이하 2 billion won or less	7,766	1,187	116	269	7,176	604	232	147
50억 이하 5 billion won or less	5,758	1,412	68	300	5,302	677	195	129
100억 이하 10 billion won or less	1,829	1,029	29	426	1,637	270	69	69
200억 이하 20 billion won or less	520	334	10	23	454	97	26	52
500억 이하 50 billion won or less	296	292	6	14	256	83	19	51
1000억 이하 100 billion won or less	112	53	3	1	96	28	5	16
5000억 이하 500 billion won or less	124	152	4	3	110	116	6	23
5000억 초과 500 billion won over	42	65	-	-	39	41	1	16
자본금 규모별 by Size of Capital	46,301	7,910	1,932	1,696	40,457	3,317	1,567	1,085
5천만 이하 50 million won or less	15,427	2,441	965	678	12,868	815	591	437
1억 이하 100 million won or less	7,269	1,030	304	174	6,355	561	250	133
5억 이하 500 million won or less	17,381	2,455	523	493	15,604	1,117	530	308
10억 이하 1 billion won or less	4,129	898	81	113	3,785	392	116	94
50억 이하 5 billion won or less	1,880	773	51	232	1,659	264	72	72
100억 이하 10 billion won or less	91	115	3	1	80	37	2	5
500억 이하 50 billion won or less	89	137	4	5	76	94	4	20
1000억 이하 100 billion won or less	15	20	-	-	13	12	-	-
5000억 이하 500 billion won or less	16	40	1	-	13	24	2	16
5000억 초과 500 billion won over	4	1	-	-	4	1	-	-
소득금액 규모별 by Size of Taxable Income	46,301	7,910	1,932	1,696	40,457	3,317	1,567	1,085
-1억 이하 (-)100 million won or less	2,407	753	158	167	2,018	223	131	150
-1천만 이하 (-)10 million won or less	4,204	487	388	76	3,423	180	208	80
0 이하 Zero won or less	1,813	333	363	48	1,134	59	116	60
1천만 이하 10 million won or less	5,720	385	560	75	4,341	139	163	56
5천만 이하 50 million won or less	13,594	1,150	320	193	12,363	605	336	123
1억 이하 100 million won or less	7,394	864	67	100	6,893	534	198	115
2억 이하 200 million won or less	5,623	966	40	162	5,215	456	193	214
5억 이하 500 million won or less	3,629	1,005	16	142	3,355	559	146	119
10억 이하 1 billion won or less	1,030	722	10	257	926	190	40	80
50억 이하 5 billion won or less	727	1,070	10	476	645	225	30	84
100억 이하 10 billion won or less	75	26	-	-	66	21	5	1
500억 이하 50 billion won or less	60	59	-	-	54	37	1	3
500억 초과 500 billion won over	25	90	-	-	24	89	-	-

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-1-5. 법인세 가산세 신고 현황 (4/4)

Details of Penalty Tax of Corporation Tax Return (4/4)

[단위 : 백만원]

In million won

구분 Classification		미납부 Non-payment		계산서 미교부 Failure to Submit Receipts		주식변동상황 미제출 Failure to File a Stock Transfer Status		기 타 Others	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(5)		(6)		(7)		(8)	
자산 규모별	by Size of Total Assets	866	695	1,047	559	307	541	125	17
5억 이하	500 million won or less	617	53	469	175	236	261	81	4
10억 이하	1 billion won or less	114	50	190	86	33	112	17	2
20억 이하	2 billion won or less	49	43	164	74	15	47	14	3
50억 이하	5 billion won or less	41	96	132	104	14	105	6	1
100억 이하	10 billion won or less	24	187	57	63	7	7	6	7
200억 이하	20 billion won or less	8	133	22	29	-	-	-	-
500억 이하	50 billion won or less	9	127	6	17	-	-	-	-
1000억 이하	100 billion won or less	2	1	4	1	1	6	1	-
5000억 이하	500 billion won or less	2	5	1	2	1	3	-	-
5000억 초과	500 billion won over	-	-	2	8	-	-	-	-
자본금 규모별	by Size of Capital	866	695	1,047	559	307	541	125	17
5천만 이하	50 million won or less	381	215	393	161	179	133	50	2
1억 이하	100 million won or less	138	31	161	78	44	52	17	1
5억 이하	500 million won or less	268	167	349	154	65	205	42	11
10억 이하	1 billion won or less	42	133	81	87	14	77	10	2
50억 이하	5 billion won or less	35	80	53	53	4	71	6	1
100억 이하	10 billion won or less	1	68	5	4	-	-	-	-
500억 이하	50 billion won or less	1	1	3	14	1	3	-	-
1000억 이하	100 billion won or less	-	-	2	8	-	-	-	-
5000억 이하	500 billion won or less	-	-	-	-	-	-	-	-
5000억 초과	500 billion won over	-	-	-	-	-	-	-	-
소득금액 규모별	by Size of Taxable Income	866	695	1,047	559	307	541	125	17
-1억 이하	(-)100 million won or less	12	59	62	54	23	100	3	-
-1천만 이하	(-)10 million won or less	18	2	93	47	65	102	9	-
0 이하	Zero won or less	26	1	76	37	88	128	10	-
1천만 이하	10 million won or less	414	8	139	42	50	64	53	1
5천만 이하	50 million won or less	244	59	257	91	46	76	28	3
1억 이하	100 million won or less	54	19	162	79	11	13	9	4
2억 이하	200 million won or less	37	45	118	61	13	26	7	2
5억 이하	500 million won or less	23	107	79	53	8	24	2	1
10억 이하	1 billion won or less	16	144	36	46	1	4	1	1
50억 이하	5 billion won or less	18	235	19	41	2	4	3	5
100억 이하	10 billion won or less	-	-	4	4	-	-	-	-
500억 이하	50 billion won or less	4	16	1	3	-	-	-	-
500억 초과	50 billion won over	-	-	1	1	-	-	-	-

생산부서 : 법인세과(조태복 397-1812)

[2007년 8-4-2]

8-1-6. 법인세 기납부세액 신고 현황 (1/4)

Details of Prepaid Tax Amount (1/4)

[단위 : 백만원]

In million won

구분 Classification		합계 Total [A]		중간예납 Interim Prepayment		수시부과 Occasional Imposts		원천징수 Withholding of Income	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(1)	(2)	(3)	(4)				
2007년	2007 Total	229,362	15,616,165	173,810	10,382,479	106	2,146	151,580	5,230,412
업태별	by Industry [B]	229,362	15,616,165	173,810	10,382,479	106	2,146	151,580	5,230,412
농·임·어업	Agriculture, Forestry & Fishing	970	16,321	555	9,614	2	-	698	6,707
광업	Mining	582	39,735	454	34,510	-	-	369	5,225
제조업	Manufacturing	57,197	4,670,990	44,248	4,166,033	29	294	42,500	503,967
전기·가스·수도업	Utilities	201	571,219	123	535,848	-	-	165	35,368
건설업	Construction	52,627	1,347,656	44,517	1,148,180	24	571	29,255	198,846
도매업	Wholesale	47,307	856,339	37,940	782,857	6	25	30,356	73,255
소매업	Retail	6,088	410,614	4,775	338,968	4	1	3,402	71,645
음식·숙박업	Food Services & Accommodation	1,459	62,423	855	53,774	-	-	1,042	8,649
운수·창고·통신업	Transportation, Warehousing & Telecommunication	12,283	689,420	9,391	620,816	4	3	7,404	68,581
금융·보험업	Finance & Insurance	7,238	5,514,549	4,247	1,663,614	19	235	5,014	3,850,676
부동산업	Real Estate	7,083	455,203	3,266	285,527	5	890	5,815	168,786
서비스업	Services	34,164	907,783	21,991	716,182	11	121	24,248	191,356
보건업	Health Care	594	53,479	334	14,402	-	-	507	39,077
기타 업종	Others	1,569	20,434	1,114	12,154	2	6	805	8,274
수입금액 규모별	by Size of Total Revenue	229,362	15,616,165	173,810	10,382,479	106	2,146	151,580	5,230,412
5억 이하	500 million won or less	63,186	313,130	39,542	152,117	29	453	33,562	160,551
10억 이하	1 billion won or less	35,229	132,506	27,482	74,109	14	44	18,949	58,340
20억 이하	2 billion won or less	41,976	245,280	33,883	158,248	12	20	26,319	86,827
50억 이하	5 billion won or less	47,463	567,214	39,469	394,367	25	192	35,655	172,544
100억 이하	10 billion won or less	20,768	543,073	17,255	435,530	10	75	17,706	107,186
200억 이하	20 billion won or less	10,575	609,887	8,453	492,479	8	883	9,636	116,467
500억 이하	50 billion won or less	6,165	932,023	4,789	774,909	6	17	5,822	157,031
1000억 이하	100 billion won or less	2,003	730,330	1,466	607,624	2	462	1,959	122,165
5000억 이하	500 billion won or less	1,573	2,113,333	1,183	1,684,687	-	-	1,553	428,321
5000억 초과	500 billion won over	424	9,429,389	288	5,608,409	-	-	419	3,820,980

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] 2007년에 법인세를 신고한 것을 기준으로 함

[B] 업태분류는 법인세 신고서상 기재된 주업종으로 분류한 것으로 여러 업종을 겸업하는 경우 주업종에 실적이 포함됨

8-1-6. 법인세 기납부세액 신고 현황 (2/4)

Details of Prepaid Tax Amount (2/4)

[단위 : 백만원]

In million won

구분 Classification		기타 Others		신고납부전 가산세 Additional Taxes before Payment by Reporting		토지등 수시부과 Land, etc. Occasional Imposts		토지등 기타 Land, etc. others	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(5)		(6)		(7)		(8)	
2007년	2007 Total	47	1,092	29	22	1	2	6	12
업태별	by Industry [B]	47	1,092	29	22	1	2	6	12
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	-	-	-	-	-
광업	Mining	-	-	-	-	-	-	-	-
제조업	Manufacturing	17	692	9	4	-	-	1	-
전기·가스·수도업	Utilities	-	-	1	3	-	-	-	-
건설업	Construction	1	53	3	5	-	-	2	1
도매업	Wholesale	4	195	3	7	-	-	-	-
소매업	Retail	-	-	-	-	-	-	-	-
음식·숙박업	Food Services & Accommodation	-	-	-	-	-	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	2	20	4	-	-	-	1	-
금융·보험업	Finance & Insurance	7	10	5	1	1	2	1	11
부동산업	Real Estate	2	-	-	-	-	-	-	-
서비스업	Services	14	122	4	2	-	-	-	-
보건업	Health Care	-	-	-	-	-	-	-	-
기타 업종	Others	-	-	-	-	-	-	1	-
수입금액 규모별	by Size of Total Revenue	47	1,092	29	22	1	2	6	12
5억 이하	500 million won or less	7	8	5	-	-	-	4	1
10억 이하	1 billion won or less	3	13	5	-	-	-	1	-
20억 이하	2 billion won or less	4	185	1	-	-	-	-	-
50억 이하	5 billion won or less	14	103	11	8	-	-	-	-
100억 이하	10 billion won or less	6	282	1	-	-	-	-	-
200억 이하	20 billion won or less	4	44	1	1	1	2	1	11
500억 이하	50 billion won or less	4	57	3	9	-	-	-	-
1000억 이하	100 billion won or less	1	76	1	3	-	-	-	-
5000억 이하	500 billion won or less	4	324	1	1	-	-	-	-
5000억 초과	500 billion won over	-	-	-	-	-	-	-	-

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] Based on corporation tax returns filed during 2007

[B] Industry classification is based on the business category as reported on the corporation tax return. In case a taxpayer operates two or more categories of business, only the category of the main business is counted

8-1-6. 법인세 기납부세액 신고 현황 (3/4)

Details of Prepaid Tax Amount (3/4)

[단위 : 백만원]

In million won

구분 Classification		합계		중간에납		수시부과		원천징수	
		Total [A]		Interim Prepayment		Occasional Imposts		Withholding of Income	
		법인수	금액	법인수	금액	법인수	금액	법인수	금액
		Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
		(1=2+3+4+5+6)		(2)		(3)		(4)	
자산규모별	2007 Total	229,362	15,616,165	173,810	10,382,479	106	2,146	151,580	5,230,412
5억 이하	500 million won or less	74,861	153,983	55,386	135,033	32	86	35,055	18,859
10억 이하	1 billion won or less	47,765	136,872	39,005	123,918	15	676	27,968	12,253
20억 이하	2 billion won or less	39,242	247,592	31,853	221,157	12	18	28,481	26,405
50억 이하	5 billion won or less	33,278	493,821	25,655	439,880	12	283	28,251	53,579
100억 이하	10 billion won or less	14,127	490,792	9,947	429,405	7	196	13,202	60,857
200억 이하	20 billion won or less	7,127	484,227	4,323	402,818	13	78	6,766	81,107
500억 이하	50 billion won or less	6,601	864,871	3,913	686,183	9	743	6,104	177,843
1000억 이하	100 billion won or less	3,103	792,362	1,792	612,181	3	59	2,768	180,027
5000억 이하	500 billion won or less	2,569	1,877,851	1,511	1,423,734	3	7	2,318	453,858
5000억 초과	500 billion won over	689	10,073,794	425	5,908,170	-	-	667	4,165,624
자본금 규모별	by Size of Capital	229,362	15,616,165	173,810	10,382,479	106	2,146	151,580	5,230,412
5천만 이하	50 million won or less	63,073	705,310	48,689	370,372	27	688	35,560	334,226
1억 이하	100 million won or less	32,069	233,387	25,063	209,933	9	84	19,569	23,345
5억 이하	500 million won or less	84,362	859,914	66,697	758,062	39	252	54,772	101,308
10억 이하	1 billion won or less	24,492	503,002	18,269	430,893	17	168	18,666	71,830
50억 이하	5 billion won or less	19,511	1,461,800	12,465	1,233,455	14	954	17,359	227,073
100억 이하	10 billion won or less	2,528	746,224	1,308	621,122	-	-	2,403	124,838
500억 이하	50 billion won or less	2,427	2,217,846	985	1,730,038	-	-	2,362	487,714
1000억 이하	100 billion won or less	407	1,204,021	141	551,911	-	-	401	652,110
5000억 이하	500 billion won or less	382	2,594,894	143	1,818,975	-	-	379	775,919
5000억 초과	500 billion won over	111	5,089,767	50	2,657,718	-	-	109	2,432,049
소득금액 규모별	by Size of Taxable Income	229,362	15,616,165	173,810	10,382,479	106	2,146	151,580	5,230,412
-1억 이하	(-)100 million won or less	17,588	612,059	4,510	170,700	6	140	15,903	441,215
-1천만 이하	(-)10 million won or less	16,832	65,472	6,887	21,061	5	75	12,660	44,336
0 이하	Zero won or less	6,695	107,088	2,706	7,432	2	3	4,645	99,653
1천만 이하	10 million won or less	24,334	40,427	19,574	13,926	7	3	9,063	26,497
5천만 이하	50 million won or less	62,031	139,775	53,099	98,470	30	30	29,970	41,265
1억 이하	100 million won or less	34,052	151,390	29,491	122,005	14	55	22,088	29,322
2억 이하	200 million won or less	39,188	254,726	24,150	211,892	14	23	21,186	42,753
5억 이하	500 million won or less	9,811	467,288	18,061	387,209	15	194	18,217	79,751
10억 이하	1 billion won or less	8,006	412,239	6,599	334,115	4	136	7,395	77,958
50억 이하	5 billion won or less	7,930	1,216,649	6,396	1,017,413	7	1,080	7,607	197,602
100억 이하	10 billion won or less	1,397	745,130	1,134	626,045	2	407	1,366	118,354
500억 이하	50 billion won or less	1,161	1,978,750	941	1,559,390	-	-	1,148	419,355
500억 초과	50 billion won over	337	9,425,172	262	5,812,821	-	-	332	3,612,351

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-1-6. 법인세 기납부세액 신고 현황 (4/4)

Details of Prepaid Tax Amount (4/4)

[단위 : 백만원]

In million won

구분 Classification		기타 Others		신고납부전 가산세 Additional Taxes before Payment by Reporting		토지등 수시부과 Land ,etc. Occasional Imposts		토지등 기타 Land, etc. others	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(5)		(6)		(7)		(8)	
자산규모별	2007 Total	47	1,092	29	22	1	2	6	12
5억 이하	500 million won or less	5	4	4	-	-	-	4	1
10억 이하	1 billion won or less	4	25	1	-	-	-	-	-
20억 이하	2 billion won or less	5	11	9	1	-	-	-	-
50억 이하	5 billion won or less	8	72	3	7	-	-	-	-
100억 이하	10 billion won or less	6	334	2	-	-	-	-	-
200억 이하	20 billion won or less	6	223	2	1	-	-	-	-
500억 이하	50 billion won or less	7	95	4	7	-	-	1	-
1000억 이하	100 billion won or less	2	83	2	1	-	-	1	11
5000억 이하	500 billion won or less	4	245	2	5	1	2	-	-
5000억 초과	500 billion won over	-	-	-	-	-	-	-	-
자본금 규모별	by Size of Capital	47	1,092	29	22	1	2	6	12
5천만 이하	50 million won or less	8	24	3	-	-	-	2	-
1억 이하	100 million won or less	6	24	5	1	-	-	-	-
5억 이하	500 million won or less	10	287	10	4	-	-	2	1
10억 이하	1 billion won or less	3	110	3	1	-	-	-	-
50억 이하	5 billion won or less	10	290	7	15	1	2	1	11
100억 이하	10 billion won or less	3	264	-	-	-	-	-	-
500억 이하	50 billion won or less	7	93	1	1	-	-	-	-
1000억 이하	100 billion won or less	-	-	-	-	-	-	-	-
5000억 이하	500 billion won or less	-	-	-	-	-	-	1	-
5000억 초과	500 billion won over	-	-	-	-	-	-	-	-
소득금액 규모별	by Size of Taxable Income	47	1,092	29	22	1	2	6	12
-1억 이하	(-)100 million won or less	1	4	2	-	-	-	1	-
-1천만 이하	(-)10 million won or less	-	-	-	-	-	-	1	-
0 이하	Zero won or less	4	-	1	-	-	-	-	-
1천만 이하	10 million won or less	2	-	1	-	-	-	3	1
5천만 이하	50 million won or less	1	10	4	-	-	-	-	-
1억 이하	100 million won or less	3	8	5	-	-	-	-	-
2억 이하	200 million won or less	8	43	4	4	-	-	1	11
5억 이하	500 million won or less	10	131	5	1	1	2	-	-
10억 이하	1 billion won or less	2	30	1	-	-	-	-	-
50억 이하	5 billion won or less	11	542	4	12	-	-	-	-
100억 이하	10 billion won or less	4	324	-	-	-	-	-	-
500억 이하	50 billion won or less	1	-	2	5	-	-	-	-
500억 초과	50 billion won over	-	-	-	-	-	-	-	-

생산부서 : 법인세과(조태복 397-1812)

[2008년 신규]

8-1-7. 법인세 중간예납 신고 현황

Interim Prepayment of Corporation Tax

[단위 : 백만원]

In million won

구분 Classification	법인수 Number of Returns [A]	직전사업연도 법인세기준 Based on Prior Year's Return			자기계산기준 Based on Self Assessment		
		법인수 Number of Returns	납부세액 Tax Amount	법인수 Number of Returns	과세표준 Tax Base	납부세액 Tax Amount	
		(1)		(2)			
2005년 2005 Total	282,256	160,753	7,831,168	119,893	12,599,394	2,204,211	
2006년 2006 Total	291,066	168,321	7,530,956	122,745	16,522,762	2,687,322	
2007년 2007 Total	318,931	181,045	10,298,763	137,886	8,481,005	1,590,876	
지역별 by Location of Corporation	318,931	181,045	10,298,763	137,886	8,481,005	1,590,876	
서울 Seoul	112,527	54,062	5,920,795	58,465	4,861,502	898,234	
인천 Incheon	13,297	8,580	353,944	4,717	175,116	36,696	
경기 Gyeonggi	66,241	38,541	1,672,276	27,700	1,696,702	346,948	
강원 Gangwon	7,282	4,952	87,929	2,330	39,283	7,043	
대전 Daejeon	7,153	4,053	179,281	3,100	252,191	52,824	
충북 Chungbuk	8,812	5,698	111,863	3,114	71,644	8,752	
충남 Chungnam	10,923	6,722	201,441	4,201	297,080	55,200	
광주 Gwangju	7,637	4,723	73,683	2,914	41,563	7,867	
전북 Jeonbuk	8,883	5,618	58,979	3,265	66,576	7,565	
전남 Jeonnam	10,977	7,553	107,657	3,424	202,601	38,747	
대구 Daegu	10,515	6,303	144,391	4,212	72,905	12,888	
경북 Gyeongbuk	13,562	8,878	545,487	4,684	162,376	33,972	
부산 Busan	17,964	10,458	329,139	7,506	214,364	36,385	
울산 Ulsan	4,600	3,034	183,549	1,566	69,129	12,761	
경남 Gyeongnam	15,637	10,289	306,778	5,348	245,119	33,588	
제주 Jeju	2,921	1,581	21,571	1,340	12,854	1,406	
업태별 by Industry	318,931	181,045	10,298,763	137,886	8,481,005	1,590,876	
농·임·어업 Agriculture, Forestry & Fishing	1,873	836	10,544	1,037	29,313	4,050	
광업 Mining	803	449	24,415	354	20,536	4,522	
제조업 Manufacturing	70,960	44,919	4,198,750	26,041	2,295,278	409,788	
전기·가스·수도업 Utilities	283	136	666,426	147	173,842	40,114	
건설업 Construction	64,115	45,109	845,545	19,006	1,550,953	339,395	
도매업 Wholesale	63,664	38,724	752,557	24,940	291,727	54,324	
소매업 Retail	9,411	4,943	312,819	4,468	446,548	104,528	
음식·숙박업 Food Services & Accommodation	2,514	873	50,659	1,641	67,287	13,721	
운수·창고·통신업 Transportation, Warehousing & Telecommunication	20,136	9,699	364,491	10,437	273,840	40,113	
금융·보험업 Finance & Insurance	7,295	4,057	1,431,770	3,238	516,997	64,503	
부동산업 Real Estate	10,611	3,243	145,805	7,368	975,473	232,216	
서비스업 Services	54,144	22,872	903,590	31,272	552,875	97,719	
보건업 Health Care	788	384	18,060	404	9,684	775	
기타 업종 Others	12,334	4,801	573,332	7,533	1,276,652	185,108	

생산부서 : 법인세과(조태복 397-1812)

[2007년 8-4-1]

[A] 2007년에 법인세 중간예납을 신고한 것을 기준으로 함

[A] Based on interim prepayments made during 2007

8-1-8. 토지 등 양도소득에 대한 법인세 신고 현황 (1/2)

Corporation Tax Return of Capital Gains from Specific Assets (1/2)

[단위 : 백만원]

In million won

구분 Classification		신고법인수 Number of Returns [A] (1)	등기자산 Registered Asset (2)	미등기자산 Unregistered Asset (3)	비과세소득 Non-taxable Income (4)	과세표준 Tax Base (5=2+3-4)	산출세액 Calculated Tax Amount (6)	감면세액 Tax Exemption (7)
2006년	2006 Total	305	27,286	-	1,658	25,627	7,365	-
2007년	2007 Total	453	58,689	3	2,294	56,398	16,881	-
법인소재지별	by Location of Corporation	453	58,689	3	2,294	56,398	16,881	-
서울	Seoul	148	28,172	3	1,855	26,320	7,952	-
인천	Incheon	19	769	-	-	769	237	-
경기	Gyeonggi	98	9,220	-	68	9,152	2,727	-
강원	Gangwon	8	799	-	-	799	230	-
대전	Daejeon	5	192	-	-	192	57	-
충북	Chungbuk	17	975	-	-	975	242	-
충남	Chungnam	15	10,110	-	-	10,110	3,096	-
광주	Gwangju	22	942	-	-	942	282	-
전북	Jeonbuk	11	464	-	191	273	79	-
전남	Jeonnam	9	187	-	72	115	34	-
대구	Daegu	19	2,585	-	-	2,585	656	-
경북	Gyeongbuk	24	1,453	-	7	1,446	449	-
부산	Busan	12	1,254	-	-	1,254	405	-
울산	Ulsan	13	931	-	101	830	245	-
경남	Gyeongnam	32	629	-	-	629	188	-
제주	Jeju	1	7	-	-	7	2	-
업태별	by Industry [B]	453	58,689	3	2,294	56,398	16,881	-
농·임·어업	Agriculture, Forestry & Fishing	3	67	-	-	67	19	-
광업	Mining	1	177	-	-	177	53	-
제조업	Manufacturing	127	14,618	-	188	14,430	4,686	-
전기·가스·수도업	Utilities	1	25	-	-	25	7	-
건설업	Construction	61	15,280	3	232	15,051	4,316	-
도매업	Wholesale	31	2,414	-	-	2,414	781	-
소매업	Retail	10	923	-	-	923	181	-
음식·숙박업	Food Services & Accommodation	1	3	-	-	3	1	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	7	2,717	-	-	2,717	695	-
금융·보험업	Finance & Insurance	38	5,652	-	251	5,401	1,585	-
부동산업	Real Estate	135	11,569	-	1,623	9,946	3,033	-
서비스업	Services	35	4,568	-	-	4,568	1,323	-
보건업	Health Care	3	676	-	-	676	201	-
기타 업종	Others	-	-	-	-	-	-	-

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] 2007년에 법인세를 신고한 것을 기준으로 함

[B] 업태분류는 법인세 신고서상 기재된 주업종으로 분류한 것으로 여러 업종을 겸업하는 경우 주업종에 실적이 포함됨

8-1-8. 토지 등 양도소득에 대한 법인세 신고 현황 (2/2)

Corporation Tax Return of Capital Gains from Specific Assets (2/2)

[단위 : 백만원]

In million won

구분 Classification		공제세액 Tax Credit (8)	가산세액 Penalty Tax (9)	부담세액 Total Tax Payable (10=6-7-8+9)	기납부세액 Prepaid Tax Amount (11=12+13)	수시부과 Prepaid Tax Amount (12)	기타 Prepaid Tax Amount (13)	차감납부할 세액 Adjusted Tax Amount to Be Paid (14=10-11)
2006년	2006 Total	-	-	7,365	19	-	19	7,346
2007년	2007 Total	-	7	16,888	12	1	11	16,876
법인소재지별	by Location of Corporation	-	7	16,888	12	1	11	16,876
서울	Seoul	-	5	7,957	-	-	-	7,957
인천	Incheon	-	-	237	-	-	-	237
경기	Gyeonggi	-	1	2,728	-	-	-	2,728
강원	Gangwon	-	-	230	-	-	-	230
대전	Daejeon	-	-	57	-	-	-	57
충북	Chungbuk	-	-	242	-	-	-	242
충남	Chungnam	-	-	3,096	-	-	-	3,096
광주	Gwangju	-	1	283	-	-	-	283
전북	Jeonbuk	-	-	79	12	1	11	67
전남	Jeonnam	-	-	34	-	-	-	34
대구	Daegu	-	-	656	-	-	-	656
경북	Gyeongbuk	-	-	449	-	-	-	449
부산	Busan	-	-	405	-	-	-	405
울산	Ulsan	-	-	245	-	-	-	245
경남	Gyeongnam	-	-	188	-	-	-	188
제주	Jeju	-	-	2	-	-	-	2
업태별	by Industry [B]	-	7	16,888	12	1	11	16,876
농·임·어업	Agriculture, Forestry & Fishing	-	-	19	-	-	-	19
광업	Mining	-	-	53	-	-	-	53
제조업	Manufacturing	-	6	4,692	-	-	-	4,692
전기·가스·수도업	Utilities	-	-	7	-	-	-	7
건설업	Construction	-	-	4,316	-	-	-	4,316
도매업	Wholesale	-	-	781	-	-	-	781
소매업	Retail	-	-	181	-	-	-	181
음식·숙박업	Food Services & Accommodation	-	-	1	-	-	-	1
운수·창고·통신업	Transportation, Warehousing & Telecommunication	-	1	696	-	-	-	696
금융·보험업	Finance & Insurance	-	-	1,585	12	1	11	1,573
부동산업	Real Estate	-	-	3,033	-	-	-	3,033
서비스업	Services	-	-	1,323	-	-	-	1,323
보건업	Health Care	-	-	201	-	-	-	201
기타 업종	Others	-	-	-	-	-	-	-

생산부서 : 법인세과(조태복 397-1812)

[2008년 신규]

[A] Based on corporation tax returns filed during 2007

[B] Industry classification is based on the business category as reported on the corporation tax return. In case a taxpayer operates two or more categories of business, only the category of the main business is counted

8-1-9. 법인세에 따른 농어촌특별세 신고 현황 (1/2)

Special Tax for Rural Development (1/2)

[단위 : 백만원]

In million won

구분 Classification		신고인원 Number of Returns (1)	과세표준 Tax Base (2)	총부담세액 Total Tax Payable (3)	기납부세액 Prepaid Tax Amount (4)	납부할세액 Tax Amount to Be Paid (5=3-4)	분납할세액 Amount to Be Paid in Installment (6)	차감납부할세액 Adjusted Tax Amount to Be Paid (7=5-6)
2005년	2005 Total	20,436	2,825,060	565,023	196	564,827	251,515	313,312
2006년	2006 Total	19,792	2,402,097	480,412	304	480,108	210,546	269,562
2007년	2007 Total [A]	19,300	2,085,269	417,063	219	416,844	178,029	238,815
지역별	by Location of Corporation	19,300	2,085,269	417,063	219	416,844	178,029	238,815
서울	Seoul	3,930	584,500	116,907	61	116,846	48,709	68,136
인천	Incheon	1,014	49,622	9,924	-	9,924	2,217	7,708
경기	Gyeonggi	4,419	822,269	164,454	22	164,433	75,904	88,529
강원	Gangwon	537	11,009	2,202	-	2,202	717	1,485
대전	Daejeon	369	21,147	4,229	17	4,213	1,736	2,476
충북	Chungbuk	684	27,415	5,483	3	5,480	1,971	3,509
충남	Chungnam	803	60,949	12,190	9	12,181	4,675	7,507
광주	Gwangju	504	9,627	1,926	-	1,925	521	1,404
전북	Jeonbuk	577	17,218	3,445	-	3,445	994	2,452
전남	Jeonnam	581	38,117	7,624	-	7,623	3,418	4,205
대구	Daegu	931	25,340	5,068	2	5,066	1,615	3,451
경북	Gyeongbuk	1,318	276,614	55,323	58	55,265	26,082	29,183
부산	Busan	1,362	41,551	8,310	18	8,292	2,512	5,780
울산	Ulsan	360	26,216	5,243	4	5,239	1,784	3,455
경남	Gyeongnam	1,659	71,623	14,325	25	14,300	5,111	9,189
제주	Jeju	252	2,052	410	-	410	63	346
업태별	by Industry [B]	19,300	2,085,269	417,063	219	416,844	178,029	238,815
농·임·어업	Agriculture, Forestry & Fishing	24	1,179	235	-	235	99	138
광업	Mining	45	1,090	218	3	215	65	150
제조업	Manufacturing	8,290	1,472,570	294,514	117	294,398	129,345	165,053
전기·가스·수도업	Utilities	49	39,830	7,966	-	7,966	3,895	4,071
건설업	Construction	668	25,593	5,120	1	5,119	1,764	3,354
도매업	Wholesale	1,546	25,027	5,006	-	5,005	1,293	3,713
소매업	Retail	142	7,463	1,493	-	1,493	506	986
음식·숙박업	Food Services & Accommodation	29	4,160	832	-	832	366	466
운수·창고·통신업	Transportation, Warehousing & Telecommunication	960	335,367	67,073	6	67,068	31,641	35,426
금융·보험업	Finance & Insurance	2,420	103,355	20,679	76	20,603	3,277	17,326
부동산업	Real Estate	37	1,327	265	7	258	96	162
서비스업	Services	745	54,678	10,936	4	10,931	4,607	6,324
보건업	Health Care	111	12,182	2,436	-	2,436	935	1,501
기타 업종	Others	4,234	1,448	290	5	285	140	145

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] 2007년에 조세특례제한법에 의하여 법인세를 감면받은 법인이 농어촌특별세를 신고한 것을 기준으로 함

[B] 업태분류는 법인세 신고서상 기재된 주업종으로 분류한 것으로 여러 업종을 겸업하는 경우 주업종에 실적이 포함됨

8-1-9. 법인세에 따른 농어촌특별세 신고 현황 (2/2)

Special Tax for Rural Development (2/2)

[단위 : 백만원]

In million won

구분 Classification	신고법인수	과세표준	총부담세액	기납부세액	납부할세액	분납할세액	차감납부할세액
	Number of Returns	Tax Base	Total Tax Payable	Prepaid Tax Amount	Tax Amount to Be Paid	Amount to Be Paid in Installment	Adjusted Tax Amount to Be Paid
	(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7=5-6)
수입금액 규모별 by Size of Total Revenue	19,300	2,085,269	417,063	219	416,844	178,029	238,815
5억 이하 500 million won or less	5,337	10,490	2,104	18	2,086	282	1,804
10억 이하 1 billion won or less	1,089	4,329	866	1	865	101	764
20억 이하 2 billion won or less	2,160	15,268	3,054	9	3,045	175	2,870
50억 이하 5 billion won or less	3,859	59,476	11,897	70	11,827	1,178	10,649
100억 이하 10 billion won or less	2,377	62,172	12,435	-	12,435	2,382	10,053
200억 이하 20 billion won or less	1,665	62,249	12,450	20	12,430	3,427	9,003
500억 이하 50 billion won or less	1,353	99,901	19,980	4	19,976	7,152	12,824
1000억 이하 100 billion won or less	597	81,695	16,340	-	16,340	6,453	9,887
5000억 이하 500 billion won or less	653	222,003	44,400	36	44,365	19,523	24,842
5000억 초과 500 billion won over	210	1,467,686	293,537	61	293,475	137,356	156,119
자산 규모별 by Size of Total Assets	19,300	2,085,269	417,063	219	416,844	178,029	238,815
5억 이하 500 million won or less	4,978	512	102	8	95	-	95
10억 이하 1 billion won or less	1,117	1,788	358	-	357	20	338
20억 이하 2 billion won or less	1,837	6,300	1,260	8	1,252	73	1,178
50억 이하 5 billion won or less	3,381	29,190	5,838	3	5,836	674	5,162
100억 이하 10 billion won or less	2,432	47,022	9,405	-	9,404	1,856	7,548
200억 이하 20 billion won or less	1,657	57,971	11,596	16	11,580	3,142	8,437
500억 이하 50 billion won or less	2,195	129,795	25,965	54	25,911	7,581	18,330
1000억 이하 100 billion won or less	901	114,583	22,918	33	22,885	7,511	15,374
5000억 이하 500 billion won or less	587	228,151	45,630	33	45,597	19,421	26,177
5000억 초과 500 billion won over	215	1,469,957	293,991	64	293,927	137,751	156,176
자본금 규모별 by Size of Capital	19,300	2,085,269	417,063	219	416,844	178,029	238,815
5천만 이하 50 million won or less	5,618	5,943	1,188	1	1,187	192	994
1억 이하 100 million won or less	1,271	7,993	1,598	1	1,597	278	1,318
5억 이하 500 million won or less	5,167	61,489	12,299	26	12,274	2,319	9,955
10억 이하 1 billion won or less	2,672	62,975	12,594	13	12,581	3,013	9,568
50억 이하 5 billion won or less	3,254	201,877	40,381	55	40,327	11,966	28,362
100억 이하 10 billion won or less	629	132,788	26,559	11	26,547	10,426	16,122
500억 이하 50 billion won or less	497	255,313	51,063	45	51,019	23,117	27,902
1000억 이하 100 billion won or less	70	111,675	22,335	-	22,335	10,192	12,142
5000억 이하 500 billion won or less	86	491,789	98,359	67	98,293	46,945	51,349
5000억 초과 500 billion won over	36	753,427	150,687	-	150,684	69,581	81,103

생산부서 : 법인세과(조태복 397-1812)

[2007년 8-4-3]

[A] Based on returns for Special Tax for Rural Development filed by corporations receiving corporation tax credits under the Special Tax Treatment Control Law

[B] Industry classification is based on the business category as reported on the corporation tax return. In case a taxpayer operates two or more categories of business, only the category of the main business is counted

8-2-1. 업태별·수입금액규모별 법인세 주요항목 신고 현황 (1/5)

Corporation Tax Return, by Industry and by Size of Total Revenue (1/5)

[단위 : 백만원]

In million won

구분 Classification		신고법인수 Number of Returns [A]	수입금액 Total Revenue	소득금액 Taxable Income	과세표준 Tax Base [B]	산출세액 Calculated Tax Amount	총부담세액 Total Tax Payable [C]
		(1)	(2)	(3)	(4)	(5)	(6)
2003년	2003 Total	303,462	1,806,820,634	127,251,465	101,693,644	26,352,669	22,346,089
2004년	2004 Total	316,777	1,910,820,796	124,434,816	101,805,379	26,264,867	21,550,101
2005년	2005 Total	333,313	2,167,129,148	155,133,171	126,977,744	32,971,144	26,714,960
2006년	2006 Total	352,647	2,259,560,222	160,850,577	133,056,641	31,842,042	26,535,646
2007년	2007 Total	372,141	2,443,104,069	173,028,934	147,763,536	35,416,888	29,885,107
전체	All Industry Total [D]	372,141	2,443,104,069	173,028,934	147,763,536	35,416,888	29,885,107
5억 이하	500 million won or less	177,308	23,933,734	4,137,108	1,976,127	376,669	366,201
10억 이하	1 billion won or less	49,000	35,513,665	2,281,162	1,665,798	278,177	249,581
20억 이하	2 billion won or less	50,709	72,717,959	4,388,045	3,083,390	517,029	449,620
50억 이하	5 billion won or less	52,041	163,807,583	8,308,393	7,125,240	1,341,582	1,102,851
100억 이하	10 billion won or less	21,800	151,532,307	8,078,877	7,078,712	1,541,349	1,245,833
200억 이하	20 billion won or less	10,937	151,464,939	8,632,807	7,360,210	1,705,888	1,349,408
500억 이하	50 billion won or less	6,312	193,067,835	13,087,664	11,026,667	2,618,279	2,139,473
1000억 이하	100 billion won or less	2,026	139,647,367	9,685,389	8,280,813	2,018,201	1,702,072
5000억원 이하	500 billion won or less	1,582	310,686,810	24,529,995	20,188,652	5,022,158	4,431,944
5000억원 초과	500 billion won over	426	1,200,731,870	89,899,494	79,977,927	19,997,556	16,848,124
농·임·어업	Agriculture, Forestry & Fishing	2,726	4,896,141	275,288	245,486	49,144	36,988
5억 이하	500 million won or less	1,815	149,909	25,672	17,106	3,054	2,100
10억 이하	1 billion won or less	243	172,496	8,676	5,994	839	326
20억 이하	2 billion won or less	211	295,202	14,990	12,411	2,056	645
50억 이하	5 billion won or less	266	867,855	38,246	35,115	5,656	3,695
100억 이하	10 billion won or less	120	834,190	57,124	51,086	8,757	6,178
200억 이하	20 billion won or less	35	473,895	16,113	12,574	2,539	1,589
500억 이하	50 billion won or less	25	747,449	31,653	30,228	6,717	4,457
1000억 이하	100 billion won or less	5	364,023	6,769	6,769	1,024	1,024
5000억 이하	500 billion won or less	6	991,122	76,045	74,203	18,502	16,974
5000억 초과	500 billion won over	-	-	-	-	-	-
광업	Mining	1,008	3,193,292	476,061	444,411	107,316	58,043
5억 이하	500 million won or less	480	44,555	6,209	4,246	773	692
10억 이하	1 billion won or less	129	97,292	5,677	4,235	618	526
20억 이하	2 billion won or less	151	214,871	11,821	9,445	1,565	1,249
50억 이하	5 billion won or less	141	454,201	30,309	27,473	5,636	4,269
100억 이하	10 billion won or less	69	456,518	40,232	37,632	8,742	7,047
200억 이하	20 billion won or less	26	357,541	45,840	45,271	11,065	9,274
500억 이하	50 billion won or less	8	253,517	41,308	28,218	6,957	3,555
1000억 이하	100 billion won or less	1	87,315	6,774	-	-	-
5000억 이하	500 billion won or less [E]	u	u	u	u	u	u
5000억 초과	500 billion won over [E]	u	u	u	u	u	u

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] 2007년에 법인세를 신고한 것을 기준으로 함

[B] 과세표준은 결손을 제외한 것임

[C] 총부담세액은 각사업연도소득에 대한 법인세 산출세액과 가산세의 합계액에서 공제감면세액을 차감한 금액임

[D] 업태분류는 법인세 신고서상 기재된 주업종으로 분류한 것으로 여러 업종을 겸업하는 경우 주업종에 실적이 포함됨

[E] 해당 계급구간 법인수가 적어 개별법인 신고현황의 식별 가능성이 있으므로 데이터를 암호화함

8-2-1. 업태별·수입금액규모별 법인세 주요항목 신고 현황 (2/5)

Corporation Tax Return, by Industry and by Size of Total Revenue (2/5)

[단위 : 백만원]

In million won

구분 Classification	신고법인수 Number of Returns [A]	수입금액 Total Revenue	소득금액 Taxable Income	과세표준 Tax Base [B]	산출세액 Calculated Tax Amount	총부담세액 Total Tax Payable [C]
	(1)	(2)	(3)	(4)	(5)	(6)
제조업 Manufacturing	81,134	969,404,709	65,306,701	59,941,308	14,583,097	10,434,850
5억 이하 500 million won or less	26,604	4,018,803	1,063,255	199,464	36,124	31,492
10억 이하 1 billion won or less	10,222	7,478,227	402,804	317,284	51,655	43,129
20억 이하 2 billion won or less	12,656	18,297,624	909,527	774,292	126,948	96,378
50억 이하 5 billion won or less	15,629	49,959,037	2,496,102	2,284,679	434,165	312,869
100억 이하 10 billion won or less	7,675	53,576,917	2,726,804	2,530,317	561,983	375,638
200억 이하 20 billion won or less	4,094	56,827,082	3,205,857	3,014,850	712,776	474,041
500억 이하 50 billion won or less	2,476	76,557,242	4,667,610	4,443,140	1,087,346	734,436
1000억 이하 100 billion won or less	857	59,991,993	3,939,366	3,568,629	883,093	651,589
5000억원 이하 500 billion won or less	752	148,885,786	10,306,419	9,499,928	2,363,901	1,887,968
5000억원 초과 500 billion won over	169	493,811,998	35,588,957	33,308,725	8,325,106	5,827,310
전기·가스·수도업 Utilities	318	78,527,211	6,041,405	6,010,832	1,501,636	1,459,753
5억 이하 500 million won or less	188	15,527	1,603	643	81	77
10억 이하 1 billion won or less	24	16,362	877	735	96	92
20억 이하 2 billion won or less	18	25,932	632	519	80	61
50억 이하 5 billion won or less	18	53,786	9,161	8,869	2,097	2,081
100억 이하 10 billion won or less	6	42,213	3,466	2,011	454	418
200억 이하 20 billion won or less	2	31,934	1,218	1,218	292	292
500억 이하 50 billion won or less	12	418,969	43,000	38,171	9,423	9,304
1000억 이하 100 billion won or less	9	605,915	45,943	44,530	11,060	10,997
5000억 이하 500 billion won or less	21	5,464,057	389,714	368,345	91,846	83,864
5000억 초과 500 billion won over	20	71,852,516	5,545,791	5,545,791	1,386,207	1,352,567
건설업 Construction	72,095	254,767,466	17,155,592	15,144,191	3,515,829	3,267,864
5억 이하 500 million won or less	34,931	5,814,445	457,638	293,528	45,485	42,868
10억 이하 1 billion won or less	11,587	8,355,024	389,471	335,021	46,407	41,021
20억 이하 2 billion won or less	10,435	14,832,801	682,529	606,722	89,384	76,867
50억 이하 5 billion won or less	9,128	28,181,056	1,243,001	1,158,904	208,396	170,108
100억 이하 10 billion won or less	3,123	21,573,568	1,073,897	998,455	216,929	176,483
200억 이하 20 billion won or less	1,499	20,723,808	1,055,531	948,047	221,778	181,950
500억 이하 50 billion won or less	887	27,299,468	1,766,225	1,328,090	323,527	287,125
1000억 이하 100 billion won or less	287	19,683,045	1,341,887	1,119,998	277,288	256,184
5000억 이하 500 billion won or less	177	33,702,908	3,002,282	2,676,413	667,315	637,428
5000억 초과 500 billion won over	41	74,601,343	6,143,131	5,679,013	1,419,320	1,397,830

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] Based on corporation tax returns filed during 2007

[B] Tax Base excludes the amount of deficit

[C] Total Tax Payable = Calculated Tax Amount + Penalty Tax - Tax Credit

[D] Industry classification is based on the business category as reported on the corporation tax return. In case a taxpayer operates two or more categories of business, only the category of the main business is counted

[E] Encrypts a data to avoid disclosure of information about specific taxpayers

8-2-1. 업태별·수입금액규모별 법인세 주요항목 신고 현황 (3/5)

Corporation Tax Return, by Industry and by Size of Total Revenue (3/5)

[단위 : 백만원]

In million won

구분 Classification		신고법인수 Number of Returns [A] (1)	수입금액 Total Revenue (2)	소득금액 Taxable Income (3)	과세표준 Tax Base [B] (4)	산출세액 Calculated Tax Amount (5)	총부담세액 Total Tax Payable [C] (6)
도매업	Wholesale	76,496	320,796,291	11,016,702	10,040,653	2,231,122	2,034,900
5억 이하	500 million won or less	29,472	4,098,336	243,626	122,189	21,204	19,929
10억 이하	1 billion won or less	9,992	7,326,657	233,494	183,213	27,159	24,725
20억 이하	2 billion won or less	12,216	17,649,284	572,599	500,606	78,311	71,870
50억 이하	5 billion won or less	14,148	44,968,261	1,440,066	1,341,315	238,131	209,021
100억 이하	10 billion won or less	6,110	42,337,641	1,362,887	1,310,874	270,373	251,619
200억 이하	20 billion won or less	2,651	36,487,954	1,220,547	1,177,938	267,202	244,777
500억 이하	50 billion won or less	1,275	38,078,197	1,452,693	1,384,455	332,232	311,860
1000억 이하	100 billion won or less	372	25,578,589	1,033,029	960,755	236,291	218,201
5000억원 이하	500 billion won or less	230	43,637,126	2,199,373	2,106,854	522,407	504,243
5000억원 초과	500 billion won over	30	60,634,246	1,258,388	952,454	237,812	178,655
소매업	Retail	11,635	79,243,106	4,382,129	4,082,390	953,232	938,951
5억 이하	500 million won or less	5,243	736,887	169,151	150,274	35,804	35,616
10억 이하	1 billion won or less	1,547	1,126,070	31,845	23,565	3,355	3,083
20억 이하	2 billion won or less	1,530	2,202,585	63,650	52,247	8,372	7,799
50억 이하	5 billion won or less	1,689	5,354,835	164,559	146,347	27,138	25,527
100억 이하	10 billion won or less	769	5,412,049	186,010	152,880	29,907	28,921
200억 이하	20 billion won or less	461	6,286,128	180,540	176,950	32,139	30,110
500억 이하	50 billion won or less	270	8,182,677	303,875	287,730	52,634	51,058
1000억 이하	100 billion won or less	55	3,681,769	163,156	141,621	29,544	28,430
5000억 이하	500 billion won or less	50	9,109,458	765,478	609,962	149,352	148,005
5000억 초과	500 billion won over	21	37,150,648	2,353,865	2,340,814	584,987	580,402
음식·숙박업	Food Service & Accommodation	3,105	12,213,189	759,957	625,981	149,699	144,644
5억 이하	500 million won or less	1,586	245,481	27,744	22,074	5,052	5,042
10억 이하	1 billion won or less	527	380,252	20,631	15,096	2,884	2,866
20억 이하	2 billion won or less	410	589,319	26,151	17,949	2,891	2,887
50억 이하	5 billion won or less	349	1,080,337	82,666	63,812	13,790	13,112
100억 이하	10 billion won or less	100	677,682	38,285	33,738	7,714	7,444
200억 이하	20 billion won or less	57	819,300	46,248	43,124	10,363	10,044
500억 이하	50 billion won or less	41	1,265,892	80,931	46,321	11,303	10,191
1000억 이하	100 billion won or less	13	926,939	39,223	25,459	6,280	6,264
5000억 이하	500 billion won or less	20	4,135,703	221,546	181,876	45,313	43,132
5000억 초과	500 billion won over	2	2,092,284	176,532	176,532	44,109	43,662

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-2-1. 업태별·수입금액규모별 법인세 주요항목 신고 현황 (4/5)

Corporation Tax Return, by Industry and by Size of Total Revenue (4/5)

[단위 : 백만원]

In million won

구분 Classification	신고법인수 Number of Returns [A] (1)	수입금액 Total Revenue (2)	소득금액 Taxable Income (3)	과세표준 Tax Base [B] (4)	산출세액 Calculated Tax Amount (5)	총부담세액 Total Tax Payable [C] (6)
운수·창고·통신업 Transportation, Warehousing & Telecommunication	22,583	128,422,222	9,596,361	8,062,003	1,968,278	1,508,832
5억 이하 500 million won or less	11,907	1,607,362	141,259	87,759	16,132	15,573
10억 이하 1 billion won or less	3,056	2,213,732	192,561	83,574	14,370	13,518
20억 이하 2 billion won or less	3,106	4,430,673	160,404	145,330	29,929	25,982
50억 이하 5 billion won or less	2,799	8,651,503	344,323	302,107	58,776	49,587
100억 이하 10 billion won or less	897	6,202,470	261,847	213,787	46,815	40,228
200억 이하 20 billion won or less	427	5,762,165	292,414	188,767	43,971	36,886
500억 이하 50 billion won or less	219	6,525,499	489,175	293,759	71,562	64,307
1000억 이하 100 billion won or less	82	5,686,698	313,059	218,240	53,946	45,566
5000억원 이하 500 billion won or less	66	12,118,379	891,815	337,236	83,761	80,770
5000억원 초과 500 billion won over	24	75,223,741	6,509,504	6,191,444	1,549,016	1,136,415
금융·보험업 Finance & Insurance	12,224	409,083,816	39,241,153	27,356,017	6,612,884	6,561,648
5억 이하 500 million won or less	5,932	729,429	673,885	175,791	27,165	27,226
10억 이하 1 billion won or less	1,426	1,032,839	195,718	63,969	9,002	9,016
20억 이하 2 billion won or less	1,600	2,348,980	938,261	166,123	22,706	22,650
50억 이하 5 billion won or less	1,467	4,499,047	874,762	423,805	61,371	61,337
100억 이하 10 billion won or less	632	4,414,688	748,130	395,232	70,486	70,487
200억 이하 20 billion won or less	460	6,524,795	1,029,287	446,404	87,877	87,919
500억 이하 50 billion won or less	409	12,511,193	2,002,362	1,268,119	253,843	254,057
1000억 이하 100 billion won or less	108	7,407,726	1,451,214	1,067,684	240,197	238,925
5000억 이하 500 billion won or less	98	21,534,438	3,878,578	2,113,886	526,069	524,971
5000억 초과 500 billion won over	92	348,080,681	27,448,956	21,235,004	5,314,168	5,265,060
부동산업 Real Estate	13,290	36,773,667	6,826,608	5,595,233	1,369,246	1,370,298
5억 이하 500 million won or less	10,345	850,887	594,264	490,352	110,132	111,438
10억 이하 1 billion won or less	937	653,446	214,782	189,270	42,376	43,333
20억 이하 2 billion won or less	678	959,886	268,479	216,112	50,489	51,395
50억 이하 5 billion won or less	606	1,911,160	341,152	286,334	68,093	69,069
100억 이하 10 billion won or less	303	2,142,180	547,077	476,069	116,865	116,612
200억 이하 20 billion won or less	191	2,725,020	325,780	216,798	53,006	52,633
500억 이하 50 billion won or less	133	4,156,081	636,776	416,314	103,104	102,911
1000억 이하 100 billion won or less	55	3,491,369	396,761	238,733	59,227	59,198
5000억 이하 500 billion won or less	38	6,887,586	698,453	565,902	141,142	140,696
5000억 초과 500 billion won over	4	12,996,052	2,803,084	2,499,349	624,812	623,013

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-2-1. 업태별·수입금액규모별 법인세 주요항목 신고 현황 (5/5)

Corporation Tax Return, by Industry and by Size of Total Revenue (5/5)

[단위 : 백만원]

In million won

구분 Classification		신고법인수 Number of Returns [A]	수입금액 Total Revenue	소득금액 Taxable Income	과세표준 Tax Base [B]	산출세액 Calculated Tax Amount	총부담세액 Total Tax Payable [C]
		(1)	(2)	(3)	(4)	(5)	(6)
서비스업	Services	67,283	124,444,781	11,390,897	9,810,083	2,283,621	1,992,076
5억 이하	500 million won or less	41,877	5,358,811	684,588	382,453	69,886	68,665
10억 이하	1 billion won or less	8,999	6,442,765	563,871	434,112	77,972	66,528
20억 이하	2 billion won or less	7,425	10,486,367	708,158	563,819	101,103	88,794
50억 이하	5 billion won or less	5,475	16,771,436	1,181,229	1,004,656	209,959	174,200
100억 이하	10 billion won or less	1,830	12,702,460	978,220	829,874	192,004	155,030
200억 이하	20 billion won or less	933	13,035,554	1,166,517	1,046,175	253,247	211,026
500억 이하	50 billion won or less	495	15,152,689	1,488,828	1,393,882	343,300	292,777
1000억 이하	100 billion won or less	148	9,829,644	883,826	828,768	205,561	174,690
5000억원 이하	500 billion won or less	85	16,536,161	2,010,058	1,600,742	399,345	353,238
5000억원 초과	500 billion won over	16	18,128,894	1,725,602	1,725,602	431,244	407,128
보건업	Health Care	881	17,676,019	319,921	225,242	52,577	40,177
5억 이하	500 million won or less	218	33,048	4,760	1,203	189	193
10억 이하	1 billion won or less	82	57,380	2,590	1,780	258	258
20억 이하	2 billion won or less	96	139,560	8,358	4,764	758	660
50억 이하	5 billion won or less	171	574,522	25,309	18,604	3,657	3,414
100억 이하	10 billion won or less	111	795,135	24,248	19,761	4,212	3,671
200억 이하	20 billion won or less	84	1,158,076	32,988	28,824	6,564	5,898
500억 이하	50 billion won or less	52	1,637,582	61,348	54,155	13,154	11,236
1000억 이하	100 billion won or less	27	1,804,089	33,352	28,597	7,005	4,712
5000억 이하	500 billion won or less	35	7,091,205	69,175	32,246	7,965	5,484
5000억 초과	500 billion won over	5	4,385,422	57,793	35,308	8,815	4,651
기타 업종	Others	7,363	3,662,159	240,159	179,706	39,207	36,083
5억 이하	500 million won or less	6,710	230,254	43,454	29,045	5,588	5,290
10억 이하	1 billion won or less	229	161,123	18,165	7,950	1,186	1,160
20억 이하	2 billion won or less	177	244,875	22,486	13,051	2,437	2,383
50억 이하	5 billion won or less	155	480,547	37,508	23,220	4,717	4,562
100억 이하	10 billion won or less	55	364,596	30,650	26,996	6,108	6,057
200억 이하	20 billion won or less	17	251,687	13,927	13,270	3,069	2,969
500억 이하	50 billion won or less	10	281,380	21,880	14,085	3,177	2,199
1000억 이하	100 billion won or less	7	508,253	31,030	31,030	7,685	6,292
5000억 이하	500 billion won or less [E]	u	u	u	u	u	u
5000억 초과	500 billion won over [E]	u	u	u	u	u	u

생산부서 : 법인세과(조태복 397-1812)

[2007년 8-2-2]

8-2-2. 업태별·자산규모별 법인세 주요항목 신고 현황 (1/5)

Corporation Tax Return, by Industry and by Size of Total Assets (1/5)

[단위 : 백만원]

In million won

구분 Classification		신고법인수 Number of Returns [A]	수입금액 Total Revenue	소득금액 Taxable Income	과세표준 Tax Base [B]	산출세액 Calculated Tax Amount	총부담세액 Total Tax Payable [C]
		(1)	(2)	(3)	(4)	(5)	(6)
전체	All Industry Total [D]	372,141	2,443,104,069	173,028,934	147,763,536	35,416,888	29,885,107
5억 이하	500 million won or less	185,638	81,167,549	4,278,910	1,859,037	267,208	240,239
10억 이하	1 billion won or less	62,844	83,584,088	3,057,272	2,577,964	397,416	344,400
20억 이하	2 billion won or less	47,485	114,330,166	4,699,243	4,040,413	719,200	599,891
50억 이하	5 billion won or less	38,363	168,476,985	7,895,744	7,065,357	1,477,013	1,208,901
100억 이하	10 billion won or less	15,838	133,646,994	7,439,375	6,318,893	1,456,905	1,156,432
200억 이하	20 billion won or less	7,922	106,849,890	6,974,431	5,983,843	1,434,834	1,136,607
500억 이하	50 billion won or less	7,216	152,442,069	11,584,887	9,933,092	2,394,474	1,962,136
1000억 이하	100 billion won or less	3,342	131,470,619	9,692,450	8,281,971	2,000,618	1,682,490
5000억 이하	500 billion won or less	2,789	276,465,792	22,014,237	17,975,389	4,371,182	3,818,994
5000억 초과	500 billion won over	704	1,194,669,917	95,392,385	83,727,577	20,898,038	17,735,017
농·임·어업	Agriculture, Forestry & Fishing	2,726	4,896,141	275,288	245,486	49,144	37,004
5억 이하	500 million won or less	1,474	291,086	13,736	10,407	1,365	528
10억 이하	1 billion won or less	372	234,434	11,710	9,645	1,527	588
20억 이하	2 billion won or less	304	385,413	17,318	13,657	2,281	837
50억 이하	5 billion won or less	266	633,155	31,970	20,952	3,836	2,257
100억 이하	10 billion won or less	123	559,997	40,074	35,802	7,875	5,834
200억 이하	20 billion won or less	93	549,938	20,794	19,432	3,107	2,531
500억 이하	50 billion won or less	67	617,911	49,283	47,052	8,518	5,512
1000억 이하	100 billion won or less	13	496,170	6,022	6,022	1,148	995
5000억 이하	500 billion won or less [E]	u	u	u	u	u	u
5000억 초과	500 billion won over [E]	u	u	u	u	u	u
광업	Mining	1,008	3,193,292	476,061	444,411	107,316	58,051
5억 이하	500 million won or less	370	80,427	3,395	2,468	320	275
10억 이하	1 billion won or less	161	114,205	7,316	4,960	822	661
20억 이하	2 billion won or less	203	235,830	13,545	11,249	1,881	1,477
50억 이하	5 billion won or less	160	465,941	31,796	29,176	6,104	4,719
100억 이하	10 billion won or less	59	380,143	27,183	26,279	6,008	4,735
200억 이하	20 billion won or less	35	334,628	43,414	42,350	10,341	8,511
500억 이하	50 billion won or less	13	225,812	30,984	29,321	7,210	6,194
1000억 이하	100 billion won or less	3	44,414	23,899	10,853	2,676	1
5000억 이하	500 billion won or less	2	216,884	6,774	-	-	-
5000억 초과	500 billion won over	2	1,095,008	287,755	287,755	71,954	31,478

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] 2007년에 법인세를 신고한 것을 기준으로 함

[B] 과세표준은 결손을 제외한 것임

[C] 총부담세액은 각사업연도소득에 대한 법인세 산출세액과 가산세의 합계액에서 공제감면세액을 차감한 금액임

[D] 업태분류는 법인세 신고서상 기재된 주업종으로 분류한 것으로 여러 업종을 겸업하는 경우 주업종에 실적이 포함됨

[E] 해당 계급구간 법인수가 적어 개별법인 신고현황의 식별 가능성이 있으므로 데이터를 암호화함

8-2-2. 업태별·자산규모별 법인세 주요항목 신고 현황 (2/5)

Corporation Tax Return, by Industry and by Size of Total Assets (2/5)

[단위 : 백만원]

In million won

구분 Classification	신고법인수 Number of Returns [A]	수입금액 Total Revenue	소득금액 Taxable Income	과세표준 Tax Base [B]	산출세액 Calculated Tax Amount	총부담세액 Total Tax Payable [C]
	(1)	(2)	(3)	(4)	(5)	(6)
제조업 Manufacturing	81,134	969,404,709	65,306,701	59,941,308	14,583,097	10,434,245
5억 이하 500 million won or less	28,313	11,762,191	1,093,912	322,275	41,352	33,440
10억 이하 1 billion won or less	12,600	15,504,128	625,211	531,498	80,845	63,505
20억 이하 2 billion won or less	12,799	26,685,424	1,175,636	1,047,597	182,082	137,408
50억 이하 5 billion won or less	14,146	56,645,280	2,741,278	2,529,219	517,100	369,337
100억 이하 10 billion won or less	6,779	58,550,276	3,020,120	2,782,186	635,679	429,540
200억 이하 20 billion won or less	2,826	49,127,955	2,900,356	2,695,997	649,288	423,593
500억 이하 50 billion won or less	2,022	70,440,374	4,582,670	4,302,400	1,057,728	729,479
1000억 이하 100 billion won or less	835	67,036,375	4,164,933	3,910,829	968,418	725,860
5000억 이하 500 billion won or less	646	133,989,932	9,124,010	8,128,145	2,016,587	1,593,142
5000억 초과 500 billion won over	168	479,662,774	35,878,575	33,691,162	8,434,018	5,928,941
전기·가스·수도업 Utilities	318	78,527,211	6,041,405	6,010,832	1,501,636	1,459,762
5억 이하 500 million won or less	135	20,021	952	507	64	61
10억 이하 1 billion won or less	35	30,343	952	766	111	91
20억 이하 2 billion won or less	35	42,470	1,820	1,624	256	247
50억 이하 5 billion won or less	24	21,303	962	840	164	123
100억 이하 10 billion won or less	7	11,321	792	645	137	135
200억 이하 20 billion won or less	7	51,418	4,778	4,619	1,130	1,130
500억 이하 50 billion won or less	13	284,579	26,163	26,163	6,445	6,327
1000억 이하 100 billion won or less	15	749,616	56,104	49,966	12,383	12,270
5000억 이하 500 billion won or less	25	5,851,895	305,835	304,028	75,791	70,442
5000억 초과 500 billion won over	22	71,464,245	5,643,047	5,621,674	1,405,155	1,368,936
건설업 Construction	72,095	254,767,466	17,155,592	15,144,191	3,515,829	3,267,973
5억 이하 500 million won or less	29,199	10,703,272	415,477	326,976	44,763	38,718
10억 이하 1 billion won or less	19,857	18,252,116	740,147	660,489	93,844	79,350
20억 이하 2 billion won or less	11,752	23,844,286	1,008,906	937,450	156,775	130,282
50억 이하 5 billion won or less	6,660	30,266,360	1,458,178	1,323,697	275,579	224,881
100억 이하 10 billion won or less	1,985	19,093,016	1,015,763	943,514	221,138	183,601
200억 이하 20 billion won or less	974	13,139,948	784,984	663,172	161,079	141,502
500억 이하 50 billion won or less	940	21,074,665	1,406,234	1,132,513	280,521	258,299
1000억 이하 100 billion won or less	382	13,570,509	1,072,728	920,234	229,690	206,424
5000억 이하 500 billion won or less	293	31,230,976	3,052,130	2,499,482	624,790	599,778
5000억 초과 500 billion won over	53	73,592,318	6,201,045	5,736,664	1,427,650	1,405,138

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] Based on corporation tax returns filed during 2007

[B] Tax Base excludes the amount of deficit

[C] Total Tax Payable = Calculated Tax Amount + Penalty Tax - Tax Credit

[D] Industry classification is based on the business category as reported on the corporation tax return. In case a taxpayer operates two or more categories of business, only the category of the main business is counted

[E] Encrypts a data to avoid disclosure of information about specific taxpayers

8-2-2. 업태별·자산규모별 법인세 주요항목 신고 현황 (3/5)

Corporation Tax Return, by Industry and by Size of Total Assets (3/5)

[단위 : 백만원]

In million won

구분 Classification		신고법인수 Number of Returns [A]	수입금액 Total Revenue	소득금액 Taxable Income	과세표준 Tax Base [B]	산출세액 Calculated Tax Amount	총부담세액 Total Tax Payable [C]
		(1)	(2)	(3)	(4)	(5)	(6)
도매업	Wholesale	76,496	320,796,291	11,016,702	10,040,653	2,231,122	2,034,909
5억 이하	500 million won or less	42,065	29,130,862	587,035	437,381	63,703	58,241
10억 이하	1 billion won or less	13,417	28,423,907	682,797	616,016	93,012	84,315
20억 이하	2 billion won or less	10,344	39,136,989	1,032,626	967,159	168,660	154,377
50억 이하	5 billion won or less	7,065	49,961,210	1,594,697	1,517,486	315,562	293,805
100억 이하	10 billion won or less	2,093	31,353,143	1,130,105	1,088,685	251,519	236,262
200억 이하	20 billion won or less	756	21,123,927	999,128	935,186	226,573	213,579
500억 이하	50 billion won or less	461	25,947,615	1,345,378	1,239,917	305,063	285,935
1000억 이하	100 billion won or less	162	18,021,847	963,181	948,115	234,962	217,610
5000억 이하	500 billion won or less	112	29,976,952	1,538,540	1,414,127	352,812	333,118
5000억 초과	500 billion won over	21	47,719,839	1,143,215	876,581	219,256	157,667
소매업	Retail	11,635	79,243,106	4,382,129	4,082,390	953,232	938,959
5억 이하	500 million won or less	6,985	3,962,156	81,246	56,115	7,442	6,868
10억 이하	1 billion won or less	1,747	3,610,885	75,190	64,765	9,711	9,028
20억 이하	2 billion won or less	1,241	4,276,981	95,976	84,024	14,220	12,693
50억 이하	5 billion won or less	700	4,687,617	123,378	107,682	22,136	20,880
100억 이하	10 billion won or less	258	3,241,404	97,162	90,168	20,413	19,546
200억 이하	20 billion won or less	110	2,897,939	111,020	103,170	24,919	23,748
500억 이하	50 billion won or less	171	3,279,273	186,095	173,539	40,332	38,878
1000억 이하	100 billion won or less	209	5,505,361	217,672	182,604	36,554	35,661
5000억 이하	500 billion won or less	187	13,172,367	786,899	775,059	171,156	169,597
5000억 초과	500 billion won over	27	34,609,123	2,607,491	2,445,264	606,349	602,060
음식·숙박업	Food Services & Accommodation	3,105	12,213,189	759,957	625,981	149,699	144,653
5억 이하	500 million won or less	1,482	569,466	17,845	11,152	1,608	1,603
10억 이하	1 billion won or less	443	440,838	18,197	14,442	2,470	2,462
20억 이하	2 billion won or less	362	549,287	26,731	19,550	3,738	3,717
50억 이하	5 billion won or less	361	719,863	37,695	31,662	6,649	6,615
100억 이하	10 billion won or less	210	677,584	41,233	30,946	7,050	6,985
200억 이하	20 billion won or less	104	624,109	27,113	15,820	3,631	3,569
500억 이하	50 billion won or less	74	1,270,772	95,641	90,634	22,316	20,898
1000억 이하	100 billion won or less	27	880,239	57,308	38,922	9,662	9,231
5000억 이하	500 billion won or less	35	3,633,342	222,536	170,868	42,128	41,070
5000억 초과	500 billion won over	7	2,847,689	215,658	201,985	50,447	48,503

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-2-2. 업태별·자산규모별 법인세 주요항목 신고 현황 (4/5)

Corporation Tax Return, by Industry and by Size of Total Assets (4/5)

[단위 : 백만원]

In million won

구분 Classification	신고법인수 Number of Returns [A]	수입금액 Total Revenue	소득금액 Taxable Income	과세표준 Tax Base [B]	산출세액 Calculated Tax Amount	총부담세액 Total Tax Payable [C]
	(1)	(2)	(3)	(4)	(5)	(6)
운수·창고·통신업 Transportation, Warehousing & Telecommunication	22,583	128,422,222	9,596,361	8,062,003	1,968,278	1,509,050
5억 이하 500 million won or less	13,964	5,575,390	208,292	100,472	14,286	12,973
10억 이하 1 billion won or less	3,516	5,262,726	152,534	119,111	18,169	15,846
20억 이하 2 billion won or less	2,404	6,216,772	363,779	153,258	27,012	22,947
50억 이하 5 billion won or less	1,578	7,708,514	309,496	241,628	51,083	44,063
100억 이하 10 billion won or less	537	5,769,505	505,363	187,700	43,660	38,240
200억 이하 20 billion won or less	260	5,179,520	270,035	212,031	52,007	46,182
500억 이하 50 billion won or less	168	5,581,911	355,360	290,077	71,808	63,334
1000억 이하 100 billion won or less	63	3,546,393	302,227	235,879	58,570	51,662
5000억 이하 500 billion won or less	60	9,345,615	533,518	311,162	80,197	72,667
5000억 초과 500 billion won over	33	74,235,876	6,595,757	6,210,685	1,551,486	1,141,136
금융·보험업 Finance & Insurance	12,224	409,083,816	39,241,153	27,356,017	6,612,884	6,561,656
5억 이하 500 million won or less	4,877	2,852,500	955,760	50,048	9,471	9,534
10억 이하 1 billion won or less	366	537,127	64,918	16,189	3,404	3,413
20억 이하 2 billion won or less	350	216,056	34,172	17,541	3,497	3,490
50억 이하 5 billion won or less	606	863,480	131,016	55,851	11,429	11,429
100억 이하 10 billion won or less	672	1,394,474	311,016	70,791	13,761	13,699
200억 이하 20 billion won or less	1,047	1,643,034	508,058	194,123	38,470	38,456
500억 이하 50 billion won or less	1,991	5,401,858	1,265,952	647,079	114,632	114,496
1000억 이하 100 billion won or less	1,052	7,234,165	1,286,693	719,205	135,883	135,866
5000억 이하 500 billion won or less	965	19,529,443	3,142,377	1,699,728	344,230	344,229
5000억 초과 500 billion won over	298	369,411,679	31,541,191	23,885,462	5,938,107	5,887,044
부동산업 Real Estate	13,290	36,773,667	6,826,608	5,595,233	1,369,246	1,370,484
5억 이하 500 million won or less	4,316	755,506	83,260	35,350	6,289	6,375
10억 이하 1 billion won or less	1,668	542,050	74,360	47,785	9,283	9,385
20억 이하 2 billion won or less	1,945	983,972	151,728	122,228	26,037	25,796
50억 이하 5 billion won or less	2,427	1,642,224	333,700	279,527	61,858	62,830
100억 이하 10 billion won or less	1,226	1,800,508	329,249	278,426	65,093	64,941
200억 이하 20 billion won or less	736	2,398,230	436,760	329,425	79,133	78,888
500억 이하 50 billion won or less	537	4,407,342	843,522	670,779	164,997	164,446
1000억 이하 100 billion won or less	229	3,039,049	500,442	340,593	84,567	86,630
5000억 이하 500 billion won or less	180	5,935,403	952,899	757,810	188,911	188,731
5000억 초과 500 billion won over	26	15,269,383	3,120,688	2,733,310	683,078	682,462

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-2-2. 업태별·자산규모별 법인세 주요항목 신고 현황 (5/5)

Corporation Tax Return, by Industry and by Size of Total Assets (5/5)

[단위 : 백만원]

In million won

구분 Classification		신고법인수 Number of Returns [A]	수입금액 Total Revenue	소득금액 Taxable Income	과세표준 Tax Base [B]	산출세액 Calculated Tax Amount	총부담세액 Total Tax Payable [C]
		(1)	(2)	(3)	(4)	(5)	(6)
서비스업	Services	67,283	124,444,781	11,390,897	9,810,083	2,283,621	1,992,086
5억 이하	500 million won or less	45,802	15,018,601	793,166	487,352	73,595	68,714
10억 이하	1 billion won or less	8,296	10,268,470	588,283	479,672	82,133	73,729
20억 이하	2 billion won or less	5,431	11,339,043	747,144	643,373	128,623	102,634
50억 이하	5 billion won or less	4,062	14,212,122	1,068,140	899,958	200,012	162,809
100억 이하	10 billion won or less	1,667	9,913,570	852,303	742,659	175,753	144,476
200억 이하	20 billion won or less	804	8,357,239	805,587	721,913	174,432	145,004
500억 이하	50 billion won or less	650	11,474,056	1,304,799	1,206,722	296,509	254,048
1000억 이하	100 billion won or less	313	9,380,238	1,003,635	896,208	221,145	196,216
5000억 이하	500 billion won or less	219	15,230,534	2,159,119	1,762,157	438,037	375,626
5000억 초과	500 billion won over	39	19,250,908	2,068,721	1,970,069	493,382	468,830
보건업	Health Care	881	17,676,019	319,921	225,242	52,577	40,183
5억 이하	500 million won or less	167	57,958	2,889	1,694	226	230
10억 이하	1 billion won or less	63	65,211	2,377	1,553	236	231
20억 이하	2 billion won or less	101	133,061	7,778	4,337	722	641
50억 이하	5 billion won or less	138	335,180	15,210	11,815	2,261	2,024
100억 이하	10 billion won or less	143	749,182	33,278	23,417	4,971	4,588
200억 이하	20 billion won or less	121	1,221,517	32,817	29,066	6,544	5,736
500억 이하	50 billion won or less	79	2,178,332	70,523	62,390	15,112	12,211
1000억 이하	100 billion won or less	28	1,807,076	31,303	16,618	4,012	3,132
5000억 이하	500 billion won or less	36	6,743,081	65,951	38,833	9,678	6,716
5000억 초과	500 billion won over	5	4,385,421	57,795	35,519	8,815	4,674
기타 업종	Others	7,363	3,662,159	240,159	179,706	39,207	36,092
5억 이하	500 million won or less	6,489	388,113	21,945	16,840	2,724	2,679
10억 이하	1 billion won or less	303	297,648	13,280	11,073	1,849	1,796
20억 이하	2 billion won or less	214	284,582	22,084	17,366	3,416	3,345
50억 이하	5 billion won or less	170	314,736	18,228	15,864	3,240	3,129
100억 이하	10 billion won or less	79	152,871	35,734	17,675	3,848	3,850
200억 이하	20 billion won or less	49	200,488	29,587	17,539	4,180	4,178
500억 이하	50 billion won or less	30	257,569	22,283	14,506	3,283	2,079
1000억 이하	100 billion won or less	11	159,167	6,303	5,923	948	932
5000억 이하	500 billion won or less	16	611,320	62,969	55,174	13,512	11,908
5000억 초과	500 billion won over	2	995,665	7,746	7,746	2,207	2,196

생산부서 : 법인세과(조태복 397-1812)

[2007년 8-2-3]

8-2-3. 10분위 분포별 법인세 주요항목 신고 현황

Selected Items of Corporation Tax Return by Ten Bracket

[단위 : 백만원]

In million won

구분 Classification	신고법인수 Number of Returns [A][B] (1)	수입금액 Total Revenue (2)	소득금액 Taxable Income (3)	과세표준 Tax Base (4)	산출세액 Calculated Tax Amount (5)	총부담세액 Total Tax Payable [C] (6)
전체법인 10분위	372,141	2,443,104,069	127,737,297	102,471,899	35,416,888	29,885,107
상위 10%내 Within high position 10%	37,214	1,831,185,847	162,542,274	138,725,908	34,026,121	28,691,546
상위 20%내 Within high position 20%	37,214	153,140,622	5,566,320	4,943,625	830,428	687,719
상위 30%내 Within high position 30%	37,214	83,820,733	2,659,657	2,293,529	300,459	260,582
상위 40%내 Within high position 40%	37,214	53,712,853	1,390,770	1,140,624	149,100	131,930
상위 50%내 Within high position 50%	37,214	33,434,988	704,998	552,147	72,284	65,547
상위 60%내 Within high position 60%	37,214	20,067,029	283,867	210,159	27,593	25,693
상위 70%내 Within high position 70%	37,214	17,047,897	25,150	15,324	2,925	8,634
상위 80%내 Within high position 80%	37,214	11,313,284	-299,893	-294,376	1,518	1,885
상위 90%내 Within high position 90%	37,214	16,334,144	-1,526,351	-1,526,351	441	866
상위 100%내 Within high position 100%	37,215	223,046,672	-43,609,495	-43,588,691	6,019	10,704
흑자법인 10분위	251,661	2,191,886,817	173,028,934	147,763,536	35,414,571	29,877,368
상위 10%내 Within high position 10%	25,166	1,750,117,741	158,833,696	135,430,009	33,387,268	28,181,581
상위 20%내 Within high position 20%	25,166	147,454,555	6,109,510	5,439,936	1,063,851	856,947
상위 30%내 Within high position 30%	25,166	90,206,359	3,119,272	2,767,600	422,994	356,825
상위 40%내 Within high position 40%	25,166	60,148,315	1,944,918	1,686,882	221,166	191,638
상위 50%내 Within high position 50%	25,166	44,015,774	1,248,835	1,044,150	136,432	119,390
상위 60%내 Within high position 60%	25,166	32,784,345	809,204	656,565	85,783	76,355
상위 70%내 Within high position 70%	25,166	23,434,846	511,103	401,823	52,643	47,668
상위 80%내 Within high position 80%	25,166	17,405,318	296,384	225,988	29,565	27,194
상위 90%내 Within high position 90%	25,166	11,308,718	135,902	97,141	12,789	12,060
상위 100%내 Within high position 100%	25,167	15,010,845	20,109	13,443	2,080	7,708
결손법인 No Taxable Income	120,480	251,217,252	-45,291,637	-45,291,637	2,317	7,739

생산부서 : 법인세과(조태복 397-1812)

[2007년 8-2-4]

[A] 2007년에 법인세를 신고한 것을 기준으로 함

[B] 10분위는 소득금액을 기준으로 분류함

[C] 총부담세액은 각사업연도소득에 대한 법인세 산출세액과 가산세의 합계액에서 공제감면세액을 차감한 금액임

[A] Based on corporation tax returns filed during 2007

[B] Based on taxable income

[C] Total Tax Payable = Calculated Tax Amount + Penalty Tax - Tax Credit

8-2-4. 세부 업종별 법인세 주요항목 신고 현황 (1/2)

Selected Items of Corporation Tax Return, by Industry (1/2)

[단위 : 백만원]

구분 Classification			신고법인수 Number of Returns [A] (1)	수입금액 Total Revenue (2)	과세표준 Tax Base (3)
업종명	Name of Industry [B]	업종코드번호 Number of Industry-code	372,141	2,443,104,069	147,763,536
농업	Agriculture	01****	1,439	2,469,624	112,740
임업	Forestry	02****	748	866,700	76,563
어업	Fishing	05****	539	1,559,817	56,183
광업	Mining	10****~14****	1,008	3,193,292	444,411
음식료품 및 담배제조업	Food Manufacturing & Tobacco Manufacturing	15****~16****	5,470	54,987,588	4,125,287
섬유제품 제조업	Textile Product Manufacturing	17****	4,947	21,390,444	631,381
의복 및 모피 제품 제조업	Clothing & Fur Manufacturing	18****	2,784	19,799,646	1,067,723
가죽, 가방 및 신발류 제조업	Leather, Bag and Shoe Manufacturing	19****	1,560	7,814,566	333,797
목재 및 나무제품 제조업(가구제외)	Lumber and Wooden Article Manufacturing	20****	1,226	4,297,941	188,988
펄프, 종이 및 종이제품 제조업	Pulp, Paper & Paper Products Manufacturing	21****	1,557	12,977,639	536,136
출판, 인쇄 및 기록매체 제조업	Publication, Printing & Recording Material Manufacturing	22****	4,711	23,423,304	1,569,061
석탄, 석유정제품 및 핵연료 제조업	Coal, Petroleum Refining & Nuclear Manufacturing	23****	204	76,120,274	3,369,502
화합물 및 화학 제품 제조업	Chemical Compound & Chemical Product Manufacturing	24****	4,889	93,619,496	7,061,683
고무 및 플라스틱 제품 제조업	Rubber Goods & Plastic Product Manufacturing	25****	4,033	26,441,042	1,575,759
비금속광물 제품 제조업	Nonmetallic Mineral Product Manufacturing	26****	3,797	23,564,346	1,341,162
제1차 금속산업 제조업	The 1st Stage Metal Product Manufacturing	27****	2,409	86,825,936	7,106,427
조립금속제품 제조업(기계 및 장비 제외)	Assembled Metal Product Manufacturing	28****	6,600	35,105,618	1,823,691
기타기계 및 장비 제조업	Other Machinery Manufacturing	29****	10,591	78,629,744	4,339,355
사무, 계산 및 회계용 기계 조립업	Computing and Accounting Machine Manufacturing	30****	1,384	29,332,994	830,018
기타 전자기계 및 전기변환장치 제조업	Other Electrical Equipment Manufacturing	31****	4,152	27,637,819	1,527,644
영상, 음향 및 통신장비 제조업	Video, Audio & Communication Equipment Manufacturing	32****	8,310	148,306,628	13,014,646
의료, 정밀, 광학기기 및 시계제조업	Medical, Optical Supply and Watch Manufacturing	33****	2,663	8,380,748	575,617
자동차 및 트레일러 제조업	Car and Trailer Manufacturing	34****	3,531	132,562,965	6,290,955
기타 운송장비 제조업	Other Transportation Equipment Manufacturing	35****	1,215	42,484,768	1,774,346
가구 및 기타제조업	Furniture and other Manufacturing	36****	4,119	12,175,049	714,166

작성자 : 법인 (조태복 397-1812)

[다음페이지 계속]

[A] 2007년에 법인세를 신고한 것을 기준으로 함

[B] 업종분류는 법인세 신고서상 기재된 주업종으로 분류한 것으로 여러 업종을 겸업하는 경우 주업종에 실적이 포함됨

8-2-4. 세부 업종별 법인세 주요항목 신고 현황 (2/2)

Selected Items of Corporation Tax Return, by Industry (2/2)

[단위 : 백만원]

구분 Classification			신고법인수 Number of Returns [A] (1)	수입금액 Total Revenue (2)	과세 표준 Tax Base (3)
업종명	Name of Industry [B]	업종코드번호 Number of Industry-code	372,141	2,443,104,069	147,763,536
재생재료 및 가공처리업	Recycled Material & Reprocessing	37****	982	3,526,154	143,964
전기, 가스 및 수도사업	Utilities	40****~41****	318	78,527,211	6,010,832
건설업	Construction	45****	72,095	254,767,466	15,144,191
자동차 관련 소매	Retail on car	50****	3,656	20,035,789	682,544
도매 및 상품중개업	Whole Sale & Brokerage	51****	75,837	311,516,767	9,705,748
소매업	Retail	52****	9,736	69,480,774	3,788,216
숙박업	Accommodation	551***	678	3,509,267	167,354
음식점업	Food Service	552***	2,427	8,703,922	458,627
운송업	Transportation	60****~62****	9,281	63,345,298	1,610,883
여행알선 및 운수 관련서비스업	Travel Agency and Transportation Service	63****	12,612	24,718,784	1,102,082
통신업	Telecommunication	64****	690	40,358,140	5,349,038
금융 및 금융 관련서비스업	Finance and Finance Service	65****, 671***	9,320	293,652,207	21,615,006
보험 및 보험 관련서비스업	Insurance and Insurance Service	66****, 672***	2,904	115,431,609	5,741,011
부동산업	Real Estate	70****	20,092	42,088,757	6,011,422
기계장비 등 장비 임대업	Equipment Rental Service	71****	787	1,160,520	73,825
IT관련 및 연구 개발업	IT and R&D	72****~73****	15,815	34,769,789	2,986,992
법무, 회계, 건축 및 상담업	Law, Accounting, Architecture Consulting	741***~742***	14,464	25,374,819	1,920,357
광고업 및 기타 산업관련 서비스업	Ads & Other Services	743***~749***	18,349	29,345,252	1,787,293
교육서비스업	Educational Service	80****	1,619	2,343,805	165,403
보건업	Health Care	85****	881	17,676,019	225,242
위생관련 서비스업	Hygiene Service	90****	3,130	4,238,859	353,521
오락, 문화, 운동관련 산업 및 수리업	Entertainment, Culture, Sports Industry	92****	5,488	21,654,929	2,074,392
기타 서비스업	Other Services	93****	2,220	1,454,943	122,127
인적용역	Human Capital Services	94****	406	232,412	10,158
가사 서비스업	Housework Service	95****	35	30,853	3,004
산림소득	Forest income	98****	33	35,071	1,682
기타	Others		4,397	1,156,664	21,382

작성자 : 법인 (조태복 397-1812)

[2008년 신규]

[A] Based on corporation tax returns filed during 2007

[B] Industry classification is based on the business category as reported on the corporation tax return. In case a taxpayer operates two or more categories of business, only the category of the main business is counted

8-3-1. 소득공제 조정명세서 신고 현황

Details of Adjustments of Income Deduction

[단위 : 백만원]

In million won

구분 Classification	중소기업 Small and Medium Enterprises Corporation		일반기업 General Corporation			
	신고법인수 Number of Returns	금액 Amount	신고법인수 Number of Returns	금액 Amount		
	(1)		(2)			
2007년	법조문	The provisions of tax law	11	30,713	838	3,364,873
법인세법		Corporate Tax Act	4	30,246	829	3,341,688
배당소득공제	법 51조의2	Corporate Tax Act Article 51-2 Income Deduction for Special Purpose Companies, etc.	1	276	804	3,036,081
외국법인 외국항행 소득공제	법 91조	Corporate Tax Act Article 91 Deduction for Income Generated from the navigation of a ship or aircraft to a foreign country	3	29,970	21	302,717
기타		Others	-	-	4	2,890
조세특례제한법		STTCL	7	467	9	23,185
배당금액 소득공제	법 54조	STTCL Article 54 Special Cases of Taxation of Taxation on Corporate Restructuring Securities Investment Companies, etc.	2	180	7	23,099
축산업 소득공제	부칙 31조	Act No. 6538, Dec. 29, 2001) STTCL Addenda Article 31 Livestock Industry Income Deduction	-	-	-	-
국민주택 임대 소득공제	법 55조의 2	STTCL Article 55-2 Special Case of Taxation on Self-Managed Real Estate Investment Company, etc.	-	-	-	-
기타		Others	5	287	2	86

작성자 : 법인세과 (조태복 397-1812)

[2008년 신규]

[A] 2007년에 법인세를 신고한 것을 기준으로 함

[A] Based on corporation tax returns filed during 2007

8-3-2. 세액공제 신고 현황

Tax Credit

[단위 : 백만원]

In million won

구분 Classification			중소기업 Small and Medium Enterprises Corporation		일반기업 General Corporation	
			신고법인수 Number of Returns	금액 Amount	신고법인수 Number of Returns	금액 Amount
			(1)		(2)	
2007년	법조문	The provisions of tax law	26,738	874,619	5,327	3,236,402
최저한세 적용제외 세액공제		Not Subjected to Minimum Tax	7,858	466,850	1,383	836,674
외국납부세액공제	법인세법 57조, 조특법 104조의6	Coporate Tax Act Article 57, STTCL Article 104-6 Tax Credit, etc. for Tax Amount Paid in foreign Country	373	22,661	320	665,746
재해손실세액공제	법인세법 58조	Coporate Tax Act Article 58 Tax Credit for Losses from Disasters	17	191	-	-
농업소득세 세액공제	법인세법 58조의2	Coporate Tax Act Article 58-2 Tax Credit for Agricultural Income Tax	2	53	-	-
연구 인력개발비 세액공제	조특법 10조	STTCL Article 10 Tax Credit for Research and Manpower Development Expenses	6,606	443,736	138	170,736
지급조서전자제출에 대한 세액공제	조특법 104조의5	STTCL Article 104-5 Tax Credit for Information Return	850	25	901	160
기타		Others	10	184	24	32
최저한세 적용대상 세액공제		Subjected to Minimum Tax	18,880	407,769	3,944	2,399,728
중소기업 투자 세액공제	조특법 5조	STTCL Article 5 Tax Credit for Investments by Small or Medium Enterprises	845	6,169	2	79
중소기업의 경영컨설팅 쿠폰 구매 세액공제	조특법 5조의3	STTCL Article 5-3 Tax Credit for Purchase of Management Consulting Coupons by Small or Medium Enterprises	149	124	-	-
기업의 어음제도 개선 세액공제	조특법 7조의2	STTCL Article 7-2 Tax Credit for Improving Enterprise's Bill System	2,805	32,253	51	27,246
연구 인력개발비 세액공제	조특법 10조, 63조의4	STTCL Article 10 Tax Credit for Research and Manpower Development Expenses	1,212	67,251	357	721,997
연구 인력개발 설비투자 세액공제	조특법 11조	STTCL Article 11 Tax Credit for Investment in Facilities for Research and Manpower Development	242	4,862	209	40,984
기술취득에 대한 세액공제	조특법 12조 제2항	STTCL Article 12 (2) Special Cases of Taxation on Income from Transfer of Technology, etc.	115	608	24	57
생산성향상 시설투자 세액공제	조특법 24조	STTCL Article 24 Tax Credit for Investment, etc. for Productivity Increase Facilities	223	3,757	279	35,553
환경·안전설비투자 세액공제	조특법 25조	STTCL Article 25 Tax Credit for Investment, etc. in Facilities for Environment or Safety	66	611	149	12,234
에너지절약 시설투자 세액공제	조특법 25조의2	STTCL Article 25-2 Tax Credit for Investment in Energy-Economizing Facilities	35	1,797	94	65,706
임시투자 세액공제	조특법 26조	STTCL Article 26 Temporary Tax Credit for Investment	7,872	276,362	792	1,477,444
근로자복지증진시설투자 세액공제	조특법 94조	STTCL Article 94 Tax Credit for Facilities Investment Designed to Promote Employees' Welfare	72	1,262	50	9,680
전자신고에 대한 세액공제	조특법 104조의8	STTCL Article 104-8 Tax Credit for Tax Return by Electronic Method	684	40	1,535	216
기타		Others [B]	4,560	12,673	402	8,532

작성자 : 법인세과 (조태복 397-1812)

[2008년 신규]

[A] 2007년에 법인세를 신고한 것을 기준으로 함

[B] 기타는 폐지된 법령의 경과규정에 따라 공제·감면 받는 경우 임

[A] Based on corporation tax returns filed during 2007

[B] Case subjected to transition rule

8-3-3. 세액감면 신고 현황 (1/2)

Tax Exemption (1/2)

[단위 : 백만원]

In million won

구분 Classification	중소기업 Small and Medium Enterprises Corporation		일반기업 General Corporation			
	신고법인수 Number of Returns	금액 Amount	신고법인수 Number of Returns	금액 Amount		
	(1)		(2)			
2007년	법조문	The provisions of tax law	107,377	1,021,030	1,062	455,834
최저한세 적용제외 세액감면		Not Subjected to Minimum Tax	2,167	128,409	1,038	434,993
해외 자원개발 투자배당 감면	조특법 22조	STTCL Article 22 Corporate Tax Exemption on Dividend Income from Investment in Overseas Resource Development	-	-	7	27,592
지방이전 중소기업 감면	조특법 63조	STTCL Article 63 Tax Reduction of Exemption for Small or Medium Enterprise Relocated Outside Overconcentration Control Zone of Seoul Metropolitan Area	-	-	-	-
수도권외 지역 이전 공장에 대한 감면	조특법 63조의2 제3항 제1호	STTCL Article 63-2 (3) 1 Temporary Special Tax Reduction or Exemption for Relocation of Corporate Factory and Head Office to Area Outside Seoul Metropolitan Area	44	7,278	8	21,386
수도권외 지역 이전 본사에 대한 감면	조특법 63조의2 제3항 제2호	STTCL Article 63-2 (3) 2 Temporary Special Tax Reduction or Exemption for Relocation of Corporate Factory and Head Office to Area Outside Seoul Metropolitan Area	71	38,638	11	19,837
영농조합법인 감면	조특법 66조	STTCL Article 66 Corporate Tax Exemption, etc. for Agricultural Partnership Corporation, etc.	1,603	14,911	199	1,584
영어조합법인 감면	조특법 67조	STTCL Article 67 Exemption, etc. of Corporate Tax for Fishery Partnership Corporation, etc.	203	951	9	24
외국인투자자에 대한 법인세 감면	조특법 121조의2 제1항	STTCL Article 121-2 (1) Reduction or Exemption of Corporate Tax for Foreigner's Investment	49	33,653	37	151,708
외국인투자기업의 증자의 조세감면	조특법 121조의4	Tax Reduction of Exemption for Capital Increase	42	20,937	22	195,799
기술도입대가에 대한 조세감면	조특법 121조의6	STTCL Article 121-6 Exemption from Tax on Technical License Royalties	-	-	8	9,572
제주첨단과학기술단지 입주기업 조세감면	조특법 121조의8	STTCL Article 121-8 Reduction or Exemption of Corporate Tax, etc. for Companies Located in JeJu Hi-tech Science and Technology Complex	-	-	-	-
제주투자진흥지구등 입주기업 조세감면	조특법 121조의9	STTCL Article 121-9 Reduction of Exemption of Corporate Tax, etc. for Companies Located in JeJu Investment Promotion Zone of JeJu Free Trade	-	-	-	-
기타		Others [B]	155	12,041	737	7,419

작성자 : 법인세과 (조태복 397-1812)

[다음페이지 계속]

[A] 2007년에 법인세를 신고한 것을 기준으로 함

[B] 기타는 폐지된 법령의 경과규정에 따라 공제 · 감면 받는 경우임

[A] Based on corporation tax returns filed during 2007

[B] Case subjected to transition rule

8-3-3. 세액감면 신고 현황 (2/2)

Tax Exemption (2/2)

[단위 : 백만원]

In million won

구분 Classification	중소기업 Small and Medium Enterprises Corporation		일반기업 General Corporation			
	신고법인수 Number of Returns	금액 Amount	신고법인수 Number of Returns	금액 Amount		
	(1)		(2)			
최저한세 적용대상 세액감면	법조문	Subjected to Minimum Tax	105,210	892,621	24	20,841
창업 중소기업에 대한 세액감면	조특법 6조 제1항	STTCL Article 6-1 Tax Reduction or Exemption for Small or Medium Start-up Enterprises	2,342	90,338	-	-
창업 벤처중소기업의 세액감면	조특법 6조 제2항	STTCL Article 6-2 Tax Reduction or Exemption for Small or Medium Start-up Enterprises	794	68,797	-	-
중소기업에 대한 특별 세액감면	조특법 7조	STTCL Article 7 Special Tax Reduction or Exemption for Small or Medium Enterprises	101,557	676,930	-	-
대덕연구개발특구 입주기업에 대한 세액감면	조특법 12조의2	STTCL Article 12-2 Tax Reduction or Exemption for Companies Located in DaeDeok Innopolis	1	28	-	-
국제금융거래 이자소득 면제	조특법 21조	STTCL Article 21 Exemption from Corporate Tax, etc. on Interest Income, etc. from International Financial Transactions	1	88	10	19,076
사업전환 중소기업에 대한 세액감면	조특법 33조의2	STTCL Article 33-2 Tax Reduction or Exemption for Small or Medium Enterprise Whose Business is Converted	-	-	-	-
무역조정기업의 사업전환 세액감면	조특법 33조의2	STTCL Article 33-2 Tax Reduction of Exemption for Corporate Restructuring caused by FTA	-	-	-	-
사업전환 중소기업 감면	법률 6538호	Act No. 6538 Dec. 29, 2001) STTCL Addenda Article 26 Tax Reduction or Exemption for Small or Medium Enterprise Whose Business is Converted	1	861	-	-
기업구조조정 전문회사 주식양도차익 세액감면	조특법 55조	STTCL Article 55 Special Cases of Taxation on Special Company for Corporate Restructuring, etc.	-	-	-	-
지방이전 중소기업 감면	조특법 63조	STTCL Article 63 Tax Reduction or Exemption for Small or Medium Enterprise Relocated Outside Overconcentration Control Zone of Seoul Metropolitan Area	308	43,744	-	-
농공단지 입주기업 등 감면	조특법 64조	STTCL Article 64 Tax Abatement or Exemption for Enterprises, etc. Located in Agro-industrial Complex	97	8,407	-	-
의료 취약지역 병원설립등 감면	법률6297호 조특법 부칙 37조	Act No. 6297 Dec. 29, 2000) STTCL Addenda Article 37 Tax Exemption for Hospital Foundation in Medical Service Deficit Region	-	-	-	-
농업회사법인 감면	조특법 68조	STTCL Article 68 Corporate Tax Exemption, etc. for Corporation of Agricultural Business	90	2,699	7	763
산림개발소득 감면	조특법 102조	STTCL Article 102 Tax Abatement or Exemption for Forest Development Income	-	-	-	-
기업도시 입주기업 감면	조특법 121조의17 제1항 1호	STTCL Article 121-17 (1) 1 Reduction and Exception of Corporation Tax, etc. for Enterprises, etc. Located in Enterprise city Development Zones	-	-	-	-
기업도시 개발사업 시행자 감면	조특법 121조의17 제1항 2호	STTCL Article 121-17 (1) 2 Reduction and Exception of Corporation Tax, etc. for Enterprises, etc. Located in Enterprise city Development Zones	-	-	-	-
기타		Others	19	729	7	1,002

작성자 : 법인세과 (조태복 397-1812)

[2008년 신규]

8-3-4. 추가 납부세액 명세서 신고 현황

Details of Additional Payment

[단위 : 백만원]

In million won

구분 Classification	중소기업 Small and Medium Enterprises Corporation		일반기업 General Corporation			
	신고법인수 Number of Returns	금액 Amount	신고법인수 Number of Returns	금액 Amount		
	(1)		(2)			
2007년	법조문	The provisions of tax law	528	15,084	183	33,726
법인세법		Corporate Tax Act	15	677	45	4,883
기공제 원천납부세액 추가납부	령 13조 제6항	Enforcement Decree Article 13 (6) Additional Payment of Withholding Tax which had been deducted	-	-	-	-
업무무관부동산 지급이자 손금부인에 따른 증가세액	규칙 7조	Enforcement Regulation Article 7 Increased Tax Amount caused by non-Inclusion of Interest Cost of Non-Business Real Estate	15	677	17	4,829
외국법인의 신고기한 연장에 따른 이자상당액	법 97조 제3항	Article 97 (3) Interest Caused by Extention of Filing Term	-	-	28	54
기타		Others	4	49	2	7
조세특례제한법		STTCL	513	14,407	138	28,843
준비금 환입에 대한 법인세 추가납부	4조, 75조	STTCL Article 4, 75 Additional Payment of Corporate Tax caused by events that Reserve is added to the gross Income	416	10,207	75	15,733
소득공제액에 대한 법인세 추가납부		Additional Payment of Corporate Tax caused by events that Deducted Income is added to the gross Income	4	148	-	-
공제감면세액에 대한 법인세 추가납부	5, 11, 24, 25, 26, 94조, 25조의2	STTCL Article 5, 11, 24, 25, 26, 94, 25-2 Additional Payment of Corporate Tax caused by events that Tax Deduction and Exemption is denied	87	3,823	61	11,733
기타		Others	6	229	2	1,377
기타		Others	-	-	-	-

작성자 : 법인세과 (조태복 397-1812)

[2008년 신규]

[A] 2007년에 법인세를 신고한 것을 기준으로 함

[A] Based on corporation tax returns filed during 2007

8-3-5. 최저한세 적용기업 법인세 신고 현황 (1/2)

Enterprise Subjected to Minimum Tax (1/2)

[단위 : 백만원]

In million won

구분 Classification		중소기업 Small and Medium Enterprises Corporation [A]			일반기업 General Corporation		
		신고법인수 Number of Returns	수입금액 Total Revenue	부담세액 Tax Amount	신고법인수 Number of Returns	수입금액 Total Revenue	부담세액 Tax Amount
		(1)			(2)		
2007년	2007 Total [B]	23,929	77,851,510	240,314	824	265,262,089	1,770,692
법인소재지별	by Location of Corporation	23,929	77,851,510	240,314	824	265,262,089	1,770,692
서울	Seoul	1,688	8,420,312	19,907	351	112,038,226	519,852
인천	Incheon	563	3,455,260	12,203	37	18,224,854	112,980
경기	Gyeonggi	3,486	19,564,612	62,690	151	92,614,997	1,004,097
강원	Gangwon	796	1,176,007	4,478	15	314,048	137
대전	Daejeon	881	1,447,093	5,022	18	4,273,102	5,003
충북	Chungbuk	1,202	3,751,769	11,176	22	1,345,622	2,431
충남	Chungnam	1,574	5,010,015	15,313	34	8,259,202	11,099
광주	Gwangju	1,199	2,674,786	7,377	15	63,695	303
전북	Jeonbuk	1,060	2,307,448	8,306	19	1,754,766	5,514
전남	Jeonnam	2,065	2,936,389	9,283	6	2,182,188	16,465
대구	Daegu	1,479	3,521,014	11,092	22	2,531,786	4,716
경북	Gyeongbuk	2,179	7,143,637	23,839	27	3,004,412	19,258
부산	Busan	1,984	5,320,659	16,551	43	1,727,861	5,140
울산	Ulsan	778	2,455,758	6,282	20	4,530,927	3,690
경남	Gyeongnam	2,789	8,317,958	25,521	42	12,376,748	59,873
제주	Jeju	206	348,793	1,274	2	19,655	134
업태별	by Industry [C]	23,929	77,851,510	240,314	824	265,262,089	1,770,692
농·임·어업	Agriculture, Forestry & Fishing	93	328,460	1,524	3	3,339	29
광업	Mining	114	229,278	949	-	-	-
제조업	Manufacturing	10,883	55,636,602	166,041	175	208,523,773	1,614,178
전기·가스·수도업	Utilities	9	15,737	33	4	1,648,875	8,413
건설업	Construction	8,035	8,696,635	31,222	9	5,279,402	814
도매업	Wholesale	1,075	3,940,821	7,436	30	25,775,677	10,182
소매업	Retail	103	438,384	1,053	5	251,872	332
음식·숙박업	Food Services & Accommodation	15	86,495	729	15	85,407	581
운수·창고·통신업	Transportation, Warehousing & Telecommunication	1,539	3,812,778	13,797	35	15,946,633	102,883
금융·보험업	Finance & Insurance	8	70,993	421	37	1,322,228	3,291
부동산업	Real Estate	13	53,051	158	16	205,865	161
서비스업	Services	1,979	4,232,780	16,297	470	4,017,331	20,778
보건업	Health Care	35	285,876	578	16	2,197,888	9,021
기타 업종	Others	28	23,620	76	9	3,799	29

작성자 : 법인세과 (조태복 397-1812)

[다음페이지 계속]

[A] 중소기업은 조세특례제한법 시행령 제2조에 의한 중소기업임

[B] 2007년에 법인세를 신고한 것을 기준으로 함

[C] 업태분류는 법인세 신고서상 기재된 주업종으로 분류한 것으로 여러업종을 겸업하는 경우 주업종에 실적이 포함됨

8-3-5. 최저한세 적용기업 법인세 신고 현황 (2/2)

Enterprise Subjected to Minimum Tax (2/2)

[단위 : 백만원]

In million won

구분 Classification	중소기업 Small and Medium Enterprises Corporation [A]			일반기업 General Corporation		
	신고법인수 Number of Returns	수입금액 Total Revenue	부담세액 Tax Amount	신고법인수 Number of Returns	수입금액 Total Revenue	부담세액 Tax Amount
	(1)			(2)		
소득금액 규모별 by Size of Taxable Income	23,929	77,851,510	240,314	824	265,262,089	1,770,692
-1억 이하 (-)100 million won or less	58	1,114,343	68	32	11,312,385	250
-1천만 이하 (-)10 million won or less	9	77,876	-	5	33,333	-
0 이하 Zero won or less	2	161	-	3	1,038,260	-
5억 이하 500 million won or less	22,821	48,415,466	131,933	533	3,144,374	6,253
10억 이하 1 billion won or less	543	9,147,852	24,467	34	2,212,982	3,093
20억 이하 2 billion won or less	280	8,067,015	25,998	51	6,043,239	6,454
50억 이하 5 billion won or less	161	6,178,332	27,347	58	8,399,436	19,723
100억 이하 10 billion won or less	37	2,576,441	12,929	36	8,872,160	24,616
200억 이하 20 billion won or less	17	2,131,798	15,073	24	8,643,263	30,057
500억 이하 50 billion won or less	1	142,226	2,499	24	29,278,425	66,556
1000억 이하 100 billion won or less	-	-	-	6	6,353,747	31,502
5000억 이하 500 billion won or less	-	-	-	14	60,796,107	256,337
5000억 초과 500 billion won over	-	-	-	4	119,134,378	1,325,851
과세표준 규모별 by Size of Tax Base	23,929	77,851,510	240,314	824	265,262,089	1,770,692
0 Zero won	98	1,755,388	105	59	39,014,420	249
5억 이하 500 million won or less	22,877	49,653,058	133,050	539	4,117,525	6,674
10억 이하 1 billion won or less	501	8,734,415	24,430	52	3,948,370	5,172
20억 이하 2 billion won or less	259	7,552,918	25,644	37	5,454,677	6,612
50억 이하 5 billion won or less	147	5,813,033	27,255	48	7,664,593	20,091
100억 이하 10 billion won or less	31	2,227,856	12,731	29	8,445,603	24,357
200억 이하 20 billion won or less	15	1,972,616	14,600	23	8,786,747	29,869
500억 이하 50 billion won or less	1	142,226	2,499	19	29,673,229	71,915
1000억 이하 100 billion won or less	-	-	-	5	10,558,435	35,761
5000억 이하 500 billion won or less	-	-	-	9	28,464,112	244,141
5000억 초과 500 billion won over	-	-	-	4	119,134,378	1,325,851

작성자 : 법인세과 (조태복 397-1812)

[2008년 신규]

[A] Small and Medium Enterprises Corporation means corporation specified under the Special Tax Treatment Control Law Article 2

[B] Based on corporation tax returns filed during 2007

[C] Industry classification is based on the business category as reported on the corporation tax return. In case a taxpayer operates two or more categories of business, only the category of the main business is counted

8-4-1. 대차대조표 주요 계정과목 명세

Balance Sheet by Selected Items

[단위 : 백만원]

In million won

구분 Classification	2006년 Year 2006		2007년 Year 2007 [A] [B]	
	흑자법인 Corporations with Profit	적자법인 Corporations in Deficit	흑자법인 Corporations with Profit	적자법인 Corporations in Deficit
	(1)	(2)	(1)	(2)
일반법인 General Corporation				
신고법인수 Number of Corporations	229,700	111,722	243,758	116,159
유동자산 Current Assets	733,036,527	158,322,939	811,354,143	191,116,846
고정자산 Non-current Assets	974,329,601	213,230,567	1,048,623,886	254,067,139
자산총계 Total Assets	1,707,366,128	371,553,506	1,859,978,029	445,183,985
유동부채 Current Liabilities	549,335,563	161,985,258	597,094,073	190,006,857
고정부채 Non-current Liabilities	405,539,224	141,458,267	392,455,625	190,044,949
부채총계 Total Liabilities	954,874,787	303,443,525	989,549,698	380,051,806
자본금 Capital Stock	266,570,228	123,640,291	273,823,779	130,182,436
자본잉여금 Capital Surplus	189,931,769	50,147,819	187,859,114	56,660,169
이익잉여금 Retained Earnings	303,993,401	-104,642,254	419,800,725	-119,447,839
자본조정 Capital Adjustment	-8,004,057	-1,035,875	-11,055,287	-2,262,587
자본총계 Total Stockholder's Equity	752,491,341	68,109,981	870,428,331	65,132,179
부채와 자본총계 Total Liabilities and Stockholder's Equity	1,707,366,128	371,553,506	1,859,978,029	445,183,985
금융·보험·증권업법인 Finance-Insurance-Securities Corporation				
신고법인수 Number of Corporations	7,421	3,803	7,902	4,321
현금 및 예치금 Cash and Deposit	150,454,614	48,358,977	172,558,884	55,891,200
상품유가증권 Commercial Securities	127,688,702	246,854,860	145,920,360	258,909,262
투자유가증권 Investment on Securities	457,572,717	51,900,737	510,512,506	37,813,690
대출채권 Loans Receivable	1,087,480,163	80,762,054	1,217,546,574	95,324,693
어음관리계좌자산 Notes Receivable	1,356,686	920,278	3,668,254	6,875,204
리스자산 Leased Assets	8,257,864	796,683	11,874,149	1,529,230
고정자산 Property and Equipment	54,605,768	16,188,957	57,850,839	16,842,132
기타자산 Other Assets	153,137,222	62,053,970	205,206,093	55,677,773
자산총계 Total Assets	2,040,553,736	507,836,516	2,325,137,659	528,863,184
신용부채 Deposit by Customer	987,169,372	127,095,116	1,037,741,101	145,607,010
차입금 Loans Payable	229,914,926	71,107,413	301,762,963	79,805,424
사채 Bonds Payable	221,043,824	210,833,408	247,409,769	202,333,488
기타부채 Other Liabilities	192,737,893	73,345,477	280,254,087	62,729,337
보험사 제준비금 Legal Reserve	236,264,574	5,374,138	261,193,297	9,441,789
부채총계 Total Liabilities	1,867,130,589	487,755,552	2,128,361,217	499,917,048
자본금 Capital Stock	89,900,041	54,385,892	95,317,914	59,538,363
자본잉여금 Capital Surplus	40,473,265	18,304,424	33,545,335	14,262,399
이익잉여금 Retained Earnings	27,788,046	-54,596,092	51,206,549	-48,532,454
자본조정 Capital Adjustment	15,261,795	1,986,740	16,706,644	3,677,828
자본총계 Total Stockholder's Equity	173,423,147	20,080,964	196,776,442	28,946,136
부채와 자본총계 Total Liabilities and Stockholder's Equity	2,040,553,736	507,836,516	2,325,137,659	528,863,184

작성자 : 법인세과 (조태복 397-1812)

[2007년 8-3-1]

[A] 2007년에 법인세를 신고한 것을 기준으로 함(정리금융공사를 제외함)

[B] 법인세 신고시 제출한 표준대차대조표상 회사계상 금액임

[A] Based on corporation tax returns filed during 2007(Excluding Resolution & Finance Corporation)

[B] Amount on the standard balance sheet submitted when filing 2007 corporation tax return

8-4-2. 일반법인 대차대조표 신고 현황 (1/4)

Balance Sheet of General Corporation (1/4)

[단위 : 백만원]

In million won

구분 Classification		신고법인수 Number of Returns [A] (1)	자산총계 Total Assets (2=3+4)	유동자산 Current Assets (3)	고정자산 Non-current Assets (4)	부채총계 Total Liabilities (5=6+7)	유동부채 Current Liabilities (6)
2005년	2005 Total	322,882	1,837,557,686	778,710,975	1,058,846,711	1,112,149,930	652,152,438
2006년	2006 Total	341,422	2,078,919,634	891,359,466	1,187,560,168	1,258,318,312	711,320,821
2007년	2007 Total	359,917	2,305,162,014	1,002,470,989	1,302,691,025	1,369,601,504	787,100,930
업태별	by Industry [B]	359,917	2,305,162,014	1,002,470,989	1,302,691,025	1,369,601,504	787,100,930
농·임·어업	Agriculture, Forestry & Fishing	2,726	10,982,903	5,769,278	5,213,625	8,567,123	5,973,291
광업	Mining	1,008	11,809,701	4,309,064	7,500,637	6,299,328	2,445,251
제조업	Manufacturing	81,134	882,651,861	373,805,034	508,846,827	486,985,800	320,056,947
전기·가스·수도업	Utilities	318	147,761,314	21,865,940	125,895,374	58,683,123	20,428,291
건설업	Construction	72,095	361,709,473	232,707,463	129,002,010	235,224,441	128,942,783
도매업	Wholesale	76,496	154,259,545	100,497,553	53,761,992	125,576,539	84,175,967
소매업	Retail	11,635	111,283,497	45,035,179	66,248,318	78,191,684	42,635,122
음식·숙박업	Food Services & Accommodation	3,105	24,535,511	4,468,046	20,067,465	16,523,087	8,141,373
운수·창고·통신업	Transportation, Warehousing & Telecommunication	22,583	179,458,232	38,894,309	140,563,923	97,716,050	42,954,608
부동산업	Real Estate	13,290	200,894,171	85,718,704	115,175,467	121,957,218	58,859,494
서비스업	Services	67,283	190,906,365	80,200,781	110,705,584	115,764,975	63,217,709
보건업	Health Care	881	19,768,232	5,254,356	14,513,876	11,213,671	5,320,457
기타 업종	Others	7,363	9,141,209	3,945,282	5,195,927	6,898,465	3,949,637
수입금액 규모별	by Size of Total Revenue	359,917	2,305,162,014	1,002,470,989	1,302,691,025	1,369,601,504	787,100,930
5억 이하	500 million won or less	171,376	170,696,170	100,511,025	70,185,145	176,844,466	85,877,199
10억 이하	1 billion won or less	47,574	44,858,214	24,367,569	20,490,645	29,330,319	19,852,174
20억 이하	2 billion won or less	49,109	67,423,596	36,886,293	30,537,303	42,720,223	29,485,939
50억 이하	5 billion won or less	50,574	123,466,600	70,298,801	53,167,799	80,336,658	55,916,561
100억 이하	10 billion won or less	21,168	118,021,954	63,704,310	54,317,644	77,495,565	49,850,569
200억 이하	20 billion won or less	10,477	133,720,010	68,791,994	64,928,016	91,431,807	54,310,996
500억 이하	50 billion won or less	5,903	178,523,037	95,063,010	83,460,027	113,922,179	72,401,271
1000억 이하	100 billion won or less	1,918	132,890,758	67,373,913	65,516,845	80,264,856	51,139,514
5000억 이하	500 billion won or less	1,484	311,016,609	148,642,217	162,374,392	173,590,745	108,014,876
5000억 초과	500 billion won over	334	1,024,545,066	326,831,857	697,713,209	503,664,686	260,251,831

생산부서 : 법인세과 (조태복 397-1812)

[다음페이지 계속]

[A] 2007년에 법인세를 신고한 것을 기준으로 함

[B] 업태 분류는 법인세 신고서상 기재된 주업종으로 분류한 것으로 여러 업종을 겸업하는 경우 주업종에 실적이 포함됨

[A] Based on corporation tax returns filed during 2007

[B] Industry classification is based on the business category as reported on the corporation tax return. In case a taxpayer operates two or more categories of business, only the category of the main business is counted

8-4-2. 일반법인 대차대조표 신고 현황 (2/4)

Balance Sheet of General Corporation (2/4)

[단위 : 백만원]

In million won

구분 Classification		고정부채 Non-current Liabilities (7)	자본총계 Total Stockholder's Equity (8=9+10+11+12)	자본금 Capital Stock (9)	자본잉여금 Capital Surplus (10)	이익잉여금 Retained Earnings (11)	자본조정 Capital Adjustment (12)
2005년	2005 Total	459,997,492	725,407,756	351,050,020	216,109,058	165,089,240	-6,840,562
2006년	2006 Total	546,997,491	820,601,322	390,210,519	240,079,588	199,351,147	-9,039,932
2007년	2007 Total	582,500,574	935,560,510	404,006,215	244,519,283	300,352,886	-13,317,874
업태별	by Industry [B]	582,500,574	935,560,510	404,006,215	244,519,283	300,352,886	-13,317,874
농·임·어업	Agriculture, Forestry & Fishing	2,593,832	2,415,779	1,470,574	348,321	535,492	61,392
광업	Mining	3,854,077	5,510,498	5,399,941	268,620	-142,660	-15,403
제조업	Manufacturing	166,928,853	396,030,959	104,031,844	113,432,673	189,688,179	-11,121,737
전기·가스·수도업	Utilities	38,254,832	89,078,190	14,689,451	34,202,171	41,190,455	-1,003,887
건설업	Construction	106,281,658	126,485,000	72,736,063	27,050,949	24,503,372	2,194,616
도매업	Wholesale	41,400,572	28,682,903	21,936,056	8,342,871	-1,252,250	-343,774
소매업	Retail	35,556,562	33,091,984	9,184,269	12,639,422	11,225,836	42,457
음식·숙박업	Food Services & Accommodation	8,381,714	8,012,424	3,711,548	2,834,284	566,766	899,826
운수·창고·통신업	Transportation, Warehousing & Telecommunication	54,761,442	81,738,969	55,044,509	18,070,430	14,356,884	-5,732,854
부동산업	Real Estate	63,097,724	78,936,953	58,816,938	6,450,445	12,054,946	1,614,624
서비스업	Services	52,547,266	74,777,579	44,285,268	19,622,562	10,988,059	-118,310
보건업	Health Care	5,893,214	8,554,561	9,572,082	814,238	-2,010,030	178,271
기타 업종	Others	2,948,828	2,244,711	3,127,672	442,297	-1,352,163	26,905
수입금액 규모별	by Size of Total Revenue	582,500,574	935,560,510	404,006,215	244,519,283	300,352,886	-13,317,874
5억 이하	500 million won or less	90,967,267	-5,781,549	63,105,991	2,860,823	-73,682,954	1,934,591
10억 이하	1 billion won or less	9,478,145	15,152,108	14,192,493	1,374,339	-412,209	-2,515
20억 이하	2 billion won or less	13,234,284	24,703,480	18,033,648	1,838,851	4,837,572	-6,591
50억 이하	5 billion won or less	24,420,097	43,130,211	25,908,913	6,206,546	11,909,480	-894,728
100억 이하	10 billion won or less	27,644,996	40,539,671	21,566,428	6,036,855	12,826,391	109,997
200억 이하	20 billion won or less	37,120,811	42,288,334	19,166,820	10,595,067	12,691,959	-165,512
500억 이하	50 billion won or less	41,520,908	64,596,222	25,500,910	14,423,829	24,587,108	84,375
1000억 이하	100 billion won or less	29,125,342	52,625,788	22,366,591	13,909,444	17,285,561	-935,808
5000억 이하	500 billion won or less	65,575,869	137,425,864	54,173,070	32,026,197	51,854,210	-627,613
5000억 초과	500 billion won over	243,412,855	520,880,381	139,991,351	155,247,332	238,455,768	-12,814,070

생산부서 : 법인세과 (조태복 397-1812)

[다음페이지 계속]

8-4-2. 일반법인 대차대조표 신고 현황 (3/4)

Balance Sheet of General Corporation (3/4)

[단위 : 백만원]

In million won

구분 Classification	신고법인수 Number of Returns [A] (1)	자산총계 Total Assets (2)	유동자산 Current Assets (3)	고정자산 Non-current Assets (4)	부채총계 Total Liabilities (5)	유동부채 Current Liabilities (6)
자산 규모별 by Size of Total Assets	359,917	2,305,162,014	1,002,470,989	1,302,691,025	1,369,601,504	787,100,930
5억 이하 500 million won or less	180,761	32,400,710	22,389,255	10,011,455	24,233,453	21,359,929
10억 이하 1 billion won or less	62,478	44,863,373	30,688,513	14,174,860	25,581,135	20,698,268
20억 이하 2 billion won or less	47,135	66,475,967	42,984,524	23,491,443	41,634,567	31,754,375
50억 이하 5 billion won or less	37,757	117,505,508	68,493,142	49,012,366	79,823,308	57,032,483
100억 이하 10 billion won or less	15,166	102,661,154	55,713,542	46,947,612	76,899,348	50,125,145
200억 이하 20 billion won or less	6,875	96,829,381	53,315,948	43,513,433	67,360,287	48,679,554
500억 이하 50 billion won or less	5,225	162,812,542	95,413,134	67,399,408	117,822,690	78,455,843
1000억 이하 100 billion won or less	2,290	161,269,469	88,298,214	72,971,255	107,710,141	66,678,440
5000억 이하 500 billion won or less	1,824	353,816,680	180,208,492	173,608,188	250,090,411	129,722,967
5000억 초과 500 billion won over	406	1,166,527,230	364,966,225	801,561,005	578,446,164	282,593,926
자본금 규모별 by Size of Capatal	359,917	2,305,162,014	1,002,470,989	1,302,691,025	1,369,601,504	787,100,930
5천만 이하 50 million won or less	129,284	119,602,692	56,917,352	62,685,340	80,276,589	53,640,360
1억 이하 100 million won or less	57,557	51,622,072	31,781,521	19,840,551	39,525,739	30,251,982
5억 이하 500 million won or less	118,456	236,329,190	157,461,318	78,867,872	178,806,427	121,961,477
10억 이하 1 billion won or less	29,249	123,951,425	71,552,819	52,398,606	83,200,097	56,089,850
50억 이하 5 billion won or less	20,270	294,853,279	161,461,033	133,392,246	197,181,477	126,882,323
100억 이하 10 billion won or less	2,262	129,068,361	63,819,749	65,248,612	79,681,174	47,849,245
500억 이하 50 billion won or less	2,125	272,432,626	117,654,190	154,778,436	150,005,086	90,322,136
1000억 이하 100 billion won or less	338	102,397,857	38,220,025	64,177,832	55,361,264	31,959,571
5000억 이하 500 billion won or less	296	383,505,503	137,662,347	245,843,156	207,356,205	112,218,802
5000억 초과 500 billion won over	80	591,399,009	165,940,635	425,458,374	298,207,446	115,925,184
소득금액 규모별 by Size of Taxable Income	359,917	2,305,162,014	1,002,470,989	1,302,691,025	1,369,601,504	787,100,930
-1억 이하 (-)100 million won or less	26,120	369,172,546	157,027,993	212,144,553	332,922,434	157,618,766
-1천만 이하 (-)10 million won or less	51,762	38,643,631	19,213,322	19,430,309	29,908,592	21,953,694
0 이하 Zero won or less	38,277	37,367,808	14,875,531	22,492,277	17,220,780	10,434,397
1천만 이하 10 million won or less	48,771	42,963,077	18,510,045	24,453,032	19,335,272	12,129,965
5천만 이하 50 million won or less	85,318	62,885,995	37,809,121	25,076,874	36,519,851	26,506,636
1억 이하 100 million won or less	40,898	53,231,784	32,389,693	20,842,091	32,217,442	23,237,632
2억 이하 200 million won or less	29,584	120,827,963	72,199,819	48,628,144	77,836,237	53,785,155
5억 이하 500 million won or less	21,307	62,850,352	35,894,547	26,955,805	42,011,133	27,041,843
10억 이하 1 billion won or less	7,770	85,128,078	47,411,126	37,716,952	55,795,756	36,066,591
50억 이하 5 billion won or less	7,545	228,784,292	118,080,683	110,703,609	142,165,370	87,716,381
100억 이하 10 billion won or less	1,295	103,395,223	53,261,284	50,133,939	56,758,846	38,326,124
500억 이하 50 billion won or less	1,022	249,859,951	117,298,723	132,561,228	126,637,738	79,995,159
500억 초과 50 billion won over	248	850,051,314	278,499,102	571,552,212	400,272,053	212,288,587

생산부서 : 법인세과 (조태복 397-1812)

[다음페이지 계속]

8-4-2. 일반법인 대차대조표 신고 현황 (4/4)

Balance Sheet of General Corporation (4/4)

[단위 : 백만원]

In million won

구분 Classification	고정부채 Non-current Liabilities (7)	자본총계 Total Stockholder's Equity (8=9+10+11+12)	자본금 Capital Stock (9)	자본잉여금 Capital Surplus (10)	이익잉여금 Retained Earnings (11)	자본조정 Capital Adjustment (12)
자산						
규모별 by Size of Total Assets	582,500,574	935,560,510	404,006,215	244,519,283	300,352,886	-13,317,874
5억 이하 500 million won or less	2,873,524	8,536,679	20,279,639	2,128,452	-13,413,128	-458,284
10억 이하 1 billion won or less	4,882,867	19,282,348	16,337,075	485,910	2,477,526	-18,163
20억 이하 2 billion won or less	9,880,192	24,838,247	16,975,597	1,005,957	6,925,805	-69,112
50억 이하 5 billion won or less	22,790,825	37,682,184	23,393,918	2,974,726	11,540,521	-226,981
100억 이하 10 billion won or less	26,774,203	25,761,859	17,982,388	4,267,557	3,757,291	-245,377
200억 이하 20 billion won or less	18,680,733	29,469,007	15,418,097	5,379,767	8,934,578	-263,435
500억 이하 50 billion won or less	39,366,847	45,000,011	25,592,784	8,867,403	8,990,296	1,549,528
1000억 이하 100 billion won or less	41,031,701	53,558,231	23,348,473	14,816,257	16,527,623	-1,134,122
5000억 이하 500 billion won or less	120,367,444	103,726,134	56,315,531	37,484,012	11,168,209	-1,241,618
5000억 초과 500 billion won over	295,852,238	587,705,810	188,362,713	167,109,242	243,444,165	-11,210,310
자본금						
규모별 by Size of Capital	582,500,574	935,560,510	404,006,215	244,519,283	300,352,886	-13,317,874
5천만 이하 50 million won or less	26,636,229	39,695,422	3,893,147	19,681,103	15,277,082	844,090
1억 이하 100 million won or less	9,273,757	12,096,450	5,559,810	2,527,834	4,292,175	-283,369
5억 이하 500 million won or less	56,844,950	57,522,743	33,020,294	3,245,120	21,032,519	224,810
10억 이하 1 billion won or less	27,110,247	40,751,442	21,138,741	3,750,977	15,678,348	183,376
50억 이하 5 billion won or less	70,299,154	97,293,357	40,061,970	21,784,497	36,234,772	-787,882
100억 이하 10 billion won or less	31,831,929	49,381,909	16,143,606	17,567,272	15,443,804	227,227
500억 이하 50 billion won or less	59,682,950	122,441,734	45,911,023	43,488,672	35,942,847	-2,900,808
1000억 이하 100 billion won or less	23,401,693	47,036,592	23,421,509	14,731,283	8,090,265	793,535
5000억 이하 500 billion won or less	95,137,403	176,149,298	67,318,196	54,840,738	55,743,296	-1,752,932
5000억 초과 500 billion won over	182,282,262	293,191,563	147,537,919	62,901,787	92,617,778	-9,865,921
소득금액						
규모별 by Size of Taxable Income	582,500,574	935,560,510	404,006,215	244,519,283	300,352,886	-13,317,874
-1억 이하 (-)100 million won or less	175,303,668	36,250,154	95,580,878	52,899,584	-109,346,539	-2,883,769
-1천만 이하 (-)10 million won or less	7,954,898	8,734,883	14,855,814	1,086,144	-7,207,097	22
0 이하 Zero won or less	6,786,383	20,147,142	19,745,744	2,674,441	-2,894,203	621,160
1천만 이하 10 million won or less	7,205,307	23,632,575	22,570,952	2,112,200	-1,694,540	643,963
5천만 이하 50 million won or less	10,013,215	26,366,129	20,246,984	1,028,994	4,827,236	262,915
1억 이하 100 million won or less	8,979,810	21,014,522	11,926,788	875,223	8,126,626	85,885
2억 이하 200 million won or less	24,051,082	42,991,652	20,553,558	2,687,079	19,560,157	190,858
5억 이하 500 million won or less	14,969,290	20,839,221	8,518,997	1,592,127	10,567,715	160,382
10억 이하 1 billion won or less	19,729,165	29,332,316	10,265,845	4,141,909	14,878,625	45,937
50억 이하 5 billion won or less	54,448,989	86,615,769	28,185,792	18,375,903	41,063,352	-1,009,278
100억 이하 10 billion won or less	18,432,722	46,634,807	13,649,425	9,583,549	23,818,240	-416,407
500억 이하 50 billion won or less	46,642,579	123,222,078	36,872,093	26,997,858	57,070,733	2,281,394
500억 초과 50 billion won over	187,983,466	449,779,262	101,033,345	120,464,272	241,582,581	-13,300,936

생산부서 : 법인세과 (조태복 397-1812)

[2007년 8-3-2]

8-4-3. 일반법인 대차대조표 세부 계정과목 명세 (1/3)

Details of Balance Sheet General Corporation (1/3) [A][C]

[단위 : 백만원]

In million won

구분 Classification		중소기업 Small and Medium Enterprises Corporation [B]		일반기업 General Corporation	
		신고법인수 Number of Returns	금액 Amount	신고법인수 Number of Returns	금액 Amount
		(1)		(2)	
자산	Assets	299,174	712,528,194	58,914	1,592,633,820
1. 유동자산	Current Assets	298,707	421,187,600	58,729	581,283,389
1) 당좌자산	Quick Assets	298,646	316,238,769	58,709	397,445,489
현금·예금	Cash and CashEquivalents	297,170	55,129,760	58,098	78,919,767
단기금융상품	New Account for Quick Assets	103,110	42,717,840	12,832	57,166,838
유가증권	Securities	56,358	8,455,731	7,805	21,821,342
매출채권	Trade Receivable	182,885	111,993,603	19,341	123,074,874
단기대여금	Short-Term Loans	54,416	20,054,415	10,825	18,810,659
미수금	Other Receivables	130,625	26,801,374	28,260	44,533,015
선급금	Advance Payments	96,581	16,816,287	14,381	19,589,669
기타	Others	235,547	34,269,759	44,091	33,529,325
2) 재고자산	Inventories	158,221	104,948,831	12,562	183,837,900
상품	Merchandises	72,503	18,653,228	6,504	13,553,413
제품	Finished Goods	39,144	13,656,720	1,678	18,750,314
반제품	Semifinished Goods	482	378,349	215	2,994,408
제공품	Semifinished Goods	17,396	6,122,429	1,084	42,855,326
원재료(원자재)	Raw Materials	77,001	17,089,305	3,021	18,654,582
가설재	Temporary Establishments	2,818	994,031	341	428,772
저장품	Supplies	9,915	1,060,795	2,305	4,487,655
미착상품(미착재료)	Goods in Transit	7,358	1,629,803	1,255	9,764,334
완성주택	Finished Housing	1,834	6,484,812	922	6,298,614
미완성주택	Unfinished Housing	262	1,124,818	157	3,160,382
용지(건설업)	Lots	2,373	24,386,955	1,469	48,252,089
미성광사	Under Construction	11,053	8,130,845	1,119	6,895,986
기타	Others	4,451	5,236,741	1,628	7,742,025
2. 고정자산	Non-current Assets	290,125	291,340,594	55,204	1,011,350,431
1) 투자자산	Investment Assets	264,093	93,653,123	46,354	309,840,251
장기금융상품	Long-term Financial Instruments for investment Assets	27,093	5,694,722	4,549	5,057,969
투자유가증권	Long-term Investment in Securities	23,938	25,085,287	5,317	218,905,112
장기대여금	Long-term Loans	6,178	22,913,423	2,021	21,535,938
장기성매출채권	Long-term Trade Receivable	2,607	998,262	443	5,182,386
투자부동산	Long-term Investment in Properties	4,321	1,930,814	551	1,225,219
보증금	Deposits Provided	253,700	17,586,157	43,775	20,681,753
이연법인세차	Deferred Income Taxes Assets Non-current	2,628	754,971	1,657	7,376,165
기타	Others	107,290	18,689,487	11,030	29,875,709
2) 유형자산	Property, Plant and Equipment	274,803	186,432,188	51,136	634,594,224
토지	Land	59,601	56,755,243	11,888	140,441,745
건물	Buildings	61,050	51,040,134	11,955	129,189,278
구축물	Structures	34,664	6,570,580	5,549	51,564,041
기계장치	Machinery	92,306	29,483,577	6,732	133,380,245

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] 2007년에 법인세를 신고한 것을 기준으로 함

[B] 중소기업은 조세특례제한법 시행령 제2조에 의한 중소기업임

[C] 법인세 신고시 제출한 표준대차대조표상 회사계상 금액임

8-4-3. 일반법인 대차대조표 세부 계정과목 명세 (2/3)

Details of Balance Sheet of General Corporation (2/3) [A][C]

[단위 : 백만원]

In million won

구분 Classification		중소기업 Small and Medium Enterprises Corporation [B]		일반기업 General Corporation	
		신고법인수 Number of Returns	금액 Amount	신고법인수 Number of Returns	금액 Amount
		(1)		(2)	
선박항공기	Ship & Airplane	486	1,745,620	143	20,938,219
건설용장비	Construction Equipment	8,599	721,421	634	275,285
차량운반구	Vehicles	196,942	9,022,091	26,303	3,780,332
건설중인자산	Construction in Progress	8,725	8,542,640	2,611	85,057,914
기타	Others	262,750	22,550,882	47,563	69,967,165
3)무형자산	Intangible Assets	69,246	11,255,283	10,120	66,915,956
영업권	Goodwill	9,613	1,694,219	1,731	4,274,811
산업재산권	Industrial Property Rights	22,249	545,058	2,274	1,193,581
광업권	Mining Rights	398	120,249	54	1,902,842
어업권	Fishery Rights	27	6,705	4	959
차지권	Lease Rights	68	7,361	38	99,423
창업비	Starting Expenses	19,572	50,157	2,814	23,375
연구개발비	R&D Costs	26,481	6,009,292	3,007	4,211,748
수용수익기부자산가액	Usable and Profitable Donation Assets	58	142,915	126	4,402,889
개업비	Initial Cost of Business	275	44,313	52	10,251
사채발행비	삭제합시다	12	203	3	201
기타	Other Intangible Assets	13,538	2,634,811	3,011	50,795,876
부채	Liabilities	288,880	482,117,007	55,837	887,484,497
1.유동부채	Current Liabilities	287,575	332,660,111	55,302	454,440,819
매입채무	Trade Payable	170,597	82,871,642	11,293	113,032,848
단기차입금	Short-term Borrowing	115,911	108,321,841	14,645	91,756,893
미지급법인세	Income Taxes Payable	99,731	4,427,085	15,603	13,130,937
미지급배당금	Dividends Payable	682	129,706	352	1,391,134
선수금	Advance for Customers	60,148	14,806,083	10,197	57,613,080
유동성장기부채	Current Portion of Long-term Liabilities	8,157	14,302,859	2,001	51,159,704
공사손실충당부채	Short-term Provision for Construction Losses	109	151,394	80	689,664
수선충당부채	Short-term Provision for Construction Warranties	344	89,623	106	235,542
판매보증충당금	Provisions for Product Warranties	169	95,122	151	2,099,412
기타	Others	283,377	107,464,756	54,195	123,331,605
2.고정부채	Non-current Liabilities	147,201	149,456,896	24,316	433,043,678
사채	Bonds	810	3,112,876	501	130,560,331
전환사채 등신종사채	Convertible Bonds	408	1,664,172	93	4,709,264
장기차입금	Long-term Borrowings	94,313	91,889,549	9,363	154,721,638

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] Based on corporation tax returns filed during 2007

[B] Small and Medium Enterprises Corporation means corporation specified under the Special Tax Treatment Control Law Article 2

[C] Amount on the balance sheet submitted when filing 2007 corporation tax return

8-4-3. 일반법인 대차대조표 세부 계정과목 명세 (3/3)

Details of Balance Sheet of General Corporation (3/3) [A][C]

[단위 : 백만원]

In million won

구분 Classification		중소기업 Small and Medium Enterprises Corporation [B]		일반기업 General Corporation	
		신고법인수 Number of Returns	금액 Amount	신고법인수 Number of Returns	금액 Amount
		(1)		(2)	
장기성매입채무	Long-term Trade Payable	451	1,304,698	134	3,018,871
퇴직급여충당부채	Provisions for Retirement and Severance Benefits	77,563	8,112,643	13,887	21,583,999
제충당금	Other Provisions	1,325	1,253,149	518	14,816,065
제준비금	Other Reserves	1,687	372,884	551	2,915,571
이연법인세대	Deferred Income Tax Liabilities	955	634,761	822	14,672,852
장기공사수선금	Long-term Provision for Construction Warranties	276	152,259	67	3,098,741
기타	Others	30,331	40,959,905	10,652	82,946,346
자본	Stockholders' Equity	299,452	235,014,625	58,865	700,545,885
1. 자본금	Capital Stock	298,670	129,142,341	57,357	274,863,874
보통주자본금	Common Stock	298,603	128,492,349	57,326	270,868,827
우선주자본금	Preferred Stock	695	649,992	316	3,995,047
2. 자본잉여금	Capital Surplus	13,017	40,564,012	3,439	203,955,271
주식발행초과금	Additional Paid-in Capital	8,237	27,533,075	2,048	100,601,703
감자차익	Gains from Capital Reduction	858	3,937,824	283	9,227,781
합병차익	Gains from Merger	239	157,848	134	2,476,142
재평가적립금	Revaluation Reserves	2,152	6,136,305	968	66,236,741
기타자본잉여금	Other Capital Surplus	4,241	2,798,960	1,368	25,412,904
3. 이익잉여금	Retained Earnings	298,030	67,128,076	58,274	233,224,810
이익준비금	Appropriated Retained Earnings for Legal Reserve	29,571	4,076,897	5,562	15,584,683
기업합리화적립금	Appropriated Retained Earnings for Business Stabilization	26,909	2,062,780	1,921	13,674,228
재무구조개선적립금	Appropriated Retained Earnings for Improving Finance Structure	1,071	370,442	441	4,070,701
조세특례제한법상 준비금	Reserves listed In STTCL	4,151	3,233,274	665	54,011,664
기타임의적립금	Other Appropriated Retained Earnings	18,618	16,976,446	3,440	135,790,083
저문선이익잉여금 또는 처리결손금	Retained Earnings Before Appropriations of Accumulated Deficit Before Disposition on Balance Sheet	298,024	40,408,237	58,257	10,093,451
3. 자본조정	Capital Adjustment	25,775	-1,819,804	4,700	-11,498,070
주식할인발생차금	Discount on Equity	16,434	-322,061	2,361	-1,774,828
자기주식	Treasury Stock	1,559	-1,790,649	712	-25,327,621
미교부주식배당금	Dividends before Delivery	19	13,797	4	105
투자유가증권평가손익	Valuation of Investment Securities	4,180	669,757	1,247	12,508,392
해외산업환산대차	Effect of Foreign Currency Translation	132	-27,327	105	-338,216
기타	Others	5,457	-363,321	1,446	3,434,098
부채와 자본 총계	Total Liabilities and Stockholder's Equity	299,173	717,131,632	58,916	1,588,030,382

생산부서 : 법인세과(조태북 397-1812)

[2008년 신규]

8-4-4. 손익계산서 주요 계정과목 명세

Income Statement by Selected Items

[단위 : 백만원]

In million won

구분 Classification	2006년 Year 2006		2007년 Year 2007 [A] [B]	
	흑자법인 Corporations with Profit (1)	적자법인 Corporations in Deficit (2)	흑자법인 Corporations with Profit (1)	적자법인 Corporations in Deficit (2)
일반법인 General Corporation				
신고법인수 Number of Corporations	229,700	111,722	243,758	116,159
매출액 Sales	1,707,201,954	192,127,699	1,829,156,514	208,008,553
매출원가 Cost of Sales	1,328,164,220	160,302,724	1,425,790,206	176,334,965
매출총이익 Gross Profit	379,037,734	31,824,975	403,366,308	31,673,588
판매비와관리비 General and Administrative Expense	264,105,626	50,602,251	286,858,506	55,309,200
영업이익 Operating Income	114,932,108	-18,777,276	116,507,802	-23,635,612
영업외수익 Non-operating Revenue	65,942,155	10,085,225	72,457,817	11,810,648
영업외비용 Non-operating Expense	57,276,007	20,271,396	60,147,967	24,665,642
경상이익 Ordinary Income	123,598,256	-28,963,447	128,817,652	-36,490,606
특별이익 Extraordinary Gain	2,808,208	972,246	2,569,027	1,038,750
특별손실 Extraordinary Loss	2,056,680	2,030,763	2,013,745	879,354
법인세비용 차감전순이익 Income before Corporation Tax	124,349,784	-30,021,964	129,372,934	-36,331,210
법인세비용 Corporation Tax	24,262,456	-361,578	25,086,627	104,715
당기순이익 (순손실) Net Income (Net Loss)	100,087,328	-29,660,386	104,286,307	-36,435,925
금융·보험· 증권업법인 Finance·Insurance· Securities Corporation				
신고법인수 Number of Corporations	7,422	3,803	7,903	4,321
영업수익 Operating Revenue	290,594,634	70,640,230	357,237,976	45,471,398
영업비용 Operating Expense	260,809,432	75,397,269	328,529,597	47,090,068
영업이익 Operating Income	29,785,202	-4,757,039	28,708,379	-1,618,670
영업외수익 Other Revenue	13,694,577	1,672,894	15,291,378	2,035,883
영업외비용 Other Expense	6,529,191	2,083,365	6,589,644	1,996,181
경상이익 Ordinary Income	36,950,588	-5,167,510	37,410,113	-1,578,968
특별이익 Extraordinary Gain	1,557,308	653,849	1,257,701	162,024
특별손실 Extraordinary Loss	29,625	446,618	125,857	239,233
법인세비용 차감전순이익 Income before Corporation Tax	38,478,271	-4,960,279	38,541,957	-1,656,177
법인세비용 Corporation Tax	5,497,982	-141,101	7,031,054	-304,113
당기순이익 (순손실) Net Income (Net Loss)	32,980,289	-4,819,178	31,510,903	-1,352,064

생산부서 : 법인세과(조태복 397-1812)

[2007년 8-3-3]

[A] 2007년에 법인세를 신고한 것을 기준으로 함

[B] 법인세신고시 제출한 표준손익계산서상 회사계상 금액임

[A] Based on corporation tax returns filed during 2007

[B] Amount on the income statement submitted when filing 2007 corporation tax return

8-4-5. 일반법인 손익계산서 신고 현황 (1/4)

Income Statement by General Corporation (1/4)

[단위 : 백만원]

In million won

구분 Classification		신고법인수 Number of Returns [A] (1)	매출액 Sales (2)	매출원가 Cost of Seles (3)	매출총이익 Gross Profit (4=2-3)	판매비 관리비 General and Administrative Expense (5)	영업이익 Operating Income (6=4-5)	영업외수익 Non-operating Revenue (7)
2005년	2005 Total	322,882	1,803,645,726	1,413,293,062	390,352,664	288,812,948	101,539,716	75,901,835
2006년	2006 Total	341,422	1,899,329,653	1,488,466,944	410,862,709	314,707,877	96,154,832	76,027,380
2007년	2007 Total	359,917	2,037,165,067	1,602,125,171	435,039,896	342,167,706	92,872,190	84,268,465
업태별	by Industry [B]	359,917	2,037,165,067	1,602,125,171	435,039,896	342,167,706	92,872,190	84,268,465
농·임·어업	Agriculture, Forestry & Fishing	2,726	4,915,693	4,169,592	746,101	665,686	80,415	252,119
광업	Mining	1,008	3,192,185	2,406,957	785,228	449,753	335,475	242,618
제조업	Manufacturing	81,134	968,217,851	801,220,125	166,997,726	119,572,953	47,424,773	41,666,213
전기·가스·수도업	Utilities	318	78,763,461	70,583,279	8,180,182	3,120,520	5,059,662	3,462,075
건설업	Construction	72,095	254,739,903	219,695,471	35,044,432	23,157,547	11,886,885	8,118,711
도매업	Wholesale	76,496	320,149,467	271,000,035	49,149,432	42,011,221	7,138,211	6,982,725
소매업	Retail	11,635	77,435,677	56,914,122	20,521,555	17,174,034	3,347,521	2,903,478
음식·숙박업	Food Services & Accommodation	3,105	12,326,300	8,117,544	4,208,756	3,697,185	511,571	521,708
운수·창고·통신업	Transportation, Warehousing & Telecommunication	22,583	131,619,343	77,486,969	54,132,374	46,897,736	7,234,638	7,488,390
부동산업	Real Estate	13,290	34,129,307	21,622,292	12,507,015	7,929,750	4,577,265	4,213,198
서비스업	Services	67,283	130,675,574	61,661,020	69,014,554	64,165,145	4,849,409	6,854,151
보건업	Health Care	881	17,432,203	5,954,532	11,477,671	11,039,632	438,039	1,228,732
기타 업종	Others	7,363	3,568,103	1,293,233	2,274,870	2,286,544	-11,674	334,347
수입금액 규모별	by Size of Total Revenue	359,917	2,037,165,067	1,602,125,171	435,039,896	342,167,706	92,872,190	84,268,465
5억 이하	500 million won or less	171,376	22,293,237	12,278,512	10,014,724	17,594,271	-7,579,548	5,612,980
10억 이하	1 billion won or less	47,574	34,661,359	21,802,038	12,859,321	12,993,419	-134,098	1,589,576
20억 이하	2 billion won or less	49,109	73,223,892	51,253,313	21,970,579	20,912,398	1,058,181	2,309,634
50억 이하	5 billion won or less	50,574	159,752,363	121,042,997	38,709,366	34,889,449	3,819,917	3,985,377
100억 이하	10 billion won or less	21,168	147,677,853	117,074,443	30,603,410	26,273,076	4,330,334	3,843,293
200억 이하	20 billion won or less	10,477	144,652,110	115,903,404	28,748,706	23,703,016	5,045,690	4,131,913
500억 이하	50 billion won or less	5,903	180,698,812	144,908,962	35,789,850	27,094,314	8,695,537	5,267,430
1000억 이하	100 billion won or less	1,918	132,903,736	107,377,466	25,526,270	19,368,346	6,157,924	4,383,624
5000억 이하	500 billion won or less	1,484	288,870,717	227,889,370	60,981,347	44,746,041	16,235,306	12,031,883
5000억 초과	500 billion won over	334	852,430,988	682,594,666	169,836,323	114,593,376	55,242,947	41,112,755

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] 2007년에 법인세를 신고한 것을 기준으로 함

[B] 업태분류는 법인세 신고서상 기재된 주업종으로 분류한 것으로 여러 업종을 겸업하는 경우 주업종에 실적이 포함됨

8-4-5. 일반법인 손익계산서 신고 현황 (2/4)

Income Statement by General Corporation (2/4)

[단위 : 백만원]

In million won

구분 Classification		영업외비용 Non-operating Expense (8)	경상이익 Ordinary Income (9=6+7-8)	특별이익 Extraordinary Gain (10)	특별손실 Extraordinary Loss (11)	법인세비용 차감전순손익 Income before Corporation Tax (12=9+10-11)	법인세비용 Corporation Tax (13)	당기순이익 (순손실) Net Income (Net Loss) (14=12-13)
2005년	2005 Total	82,457,503	94,984,048	8,804,132	2,981,215	100,806,965	27,435,614	73,371,351
2006년	2006 Total	77,547,403	94,634,809	3,780,454	4,087,443	94,327,820	23,900,878	70,426,942
2007년	2007 Total	84,813,609	92,327,046	3,607,777	2,893,099	93,041,724	25,191,342	67,850,382
업태별	by Industry [B]	84,813,609	92,327,046	3,607,777	2,893,099	93,041,724	25,191,342	67,850,382
농·임·어업	Agriculture, Forestry & Fishing	181,394	151,140	13,113	17,630	146,623	33,527	113,096
광업	Mining	341,208	236,885	5,306	2,402	239,789	132,529	107,260
제조업	Manufacturing	39,255,599	49,835,387	1,616,687	770,771	50,681,303	12,371,041	38,310,262
전기·가스·수도업	Utilities	2,302,742	6,218,995	734	10,214	6,209,515	1,494,264	4,715,251
건설업	Construction	10,237,499	9,768,097	756,221	501,062	10,023,256	3,048,401	6,974,855
도매업	Wholesale	6,622,225	7,498,711	155,192	107,881	7,546,022	2,174,220	5,371,802
소매업	Retail	1,943,668	4,307,331	90,189	67,299	4,330,221	1,151,108	3,179,113
음식·숙박업	Food Services & Accommodation	642,298	390,981	71,071	2,481	459,571	184,767	274,804
운수·창고·통신업	Transportation, Warehousing & Telecommunication	7,909,431	6,813,597	263,723	513,668	6,563,652	1,697,805	4,865,847
부동산업	Real Estate	6,457,389	2,333,074	267,976	629,150	1,971,900	788,063	1,183,837
서비스업	Services	6,793,402	4,910,158	301,514	208,998	5,002,674	2,090,306	2,912,368
보건업	Health Care	1,684,522	-17,751	52,445	55,219	-20,525	39,871	-60,396
기타 업종	Others	442,232	-119,559	13,606	6,324	-112,277	-14,560	-97,717
수입금액 규모별	by Size of Total Revenue	84,813,609	92,327,046	3,607,777	2,893,099	93,041,724	25,191,342	67,850,382
5억 이하	500 million won or less	6,419,957	-8,119,798	436,403	338,289	-8,021,684	307,556	-8,329,240
10억 이하	1 billion won or less	1,613,911	-134,418	84,770	35,944	-85,592	211,437	-297,029
20억 이하	2 billion won or less	2,312,285	1,074,515	164,285	64,329	1,174,471	365,421	809,050
50억 이하	5 billion won or less	4,424,753	3,396,210	239,863	171,673	3,464,400	930,479	2,533,921
100억 이하	10 billion won or less	4,622,764	3,340,359	353,559	184,225	3,509,693	1,114,530	2,395,163
200억 이하	20 billion won or less	5,598,920	3,579,981	203,712	139,850	3,643,843	1,254,613	2,389,230
500억 이하	50 billion won or less	6,752,204	7,199,599	810,719	302,627	7,707,691	2,018,546	5,689,145
1000억 이하	100 billion won or less	5,043,651	5,407,155	135,619	134,688	5,408,086	1,593,721	3,814,365
5000억 이하	500 billion won or less	12,163,127	16,089,778	1,060,326	376,472	16,773,632	4,453,850	12,319,782
5000억 초과	500 billion won over	35,862,037	60,493,665	118,521	1,145,002	59,467,184	12,941,189	46,525,995

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] Based on corporation tax returns filed during 2007

[B] Industry classification is based on the business category as reported on the corporation tax return. In case a taxpayer operates two or more categories of business, only the category of the main business is counted

8-4-5. 일반법인 손익계산서 신고 현황 (3/4)

Income Statement by General Corporation (3/4)

[단위 : 백만원]

In million won

구분 Classification	신고법인수 Number of Returns [A] (1)	매출액 Sales (2)	매출원가 Cost of Seles (3)	매출총이익 Gross Profit (4=2-3)	판매비 관리비 General and Administrative Expense (5)	영업이익 Operating Income (6=4-5)	영업외수익 Non-operating Revenue (7)
자산 규모별 by Size of Total Assets	359,917	2,037,165,067	1,602,125,171	435,039,896	342,167,706	92,872,190	84,268,465
5억 이하 500 million won or less	180,761	76,305,678	51,443,527	24,862,149	27,550,111	-2,687,963	2,170,534
10억 이하 1 billion won or less	62,478	82,826,595	61,851,348	20,975,247	20,267,784	707,463	1,604,691
20억 이하 2 billion won or less	47,135	114,134,283	88,637,270	25,497,013	23,244,230	2,252,783	2,163,069
50억 이하 5 billion won or less	37,757	167,703,306	133,608,633	34,094,673	29,660,666	4,434,009	3,719,571
100억 이하 10 billion won or less	15,166	132,196,363	106,667,885	25,528,479	21,336,754	4,191,724	3,566,763
200억 이하 20 billion won or less	6,875	105,078,474	83,718,155	21,360,320	17,806,232	3,554,087	3,515,918
500억 이하 50 billion won or less	5,225	147,113,865	116,715,853	30,398,012	24,545,132	5,852,881	5,568,402
1000억 이하 100 billion won or less	2,290	124,248,637	98,864,087	25,384,551	20,010,954	5,373,597	5,098,758
5000억 이하 500 billion won or less	1,824	257,570,274	201,472,774	56,097,500	43,191,614	12,905,886	11,855,408
5000억 초과 500 billion won over	406	829,987,592	659,145,639	170,841,952	114,554,229	56,287,723	45,005,351
자본금 규모별 by Size of Capatal	359,917	2,037,165,067	1,602,125,171	435,039,896	342,167,706	92,872,190	84,268,465
5천만 이하 50 million won or less	129,284	137,774,218	102,251,625	35,522,595	33,088,140	2,434,297	2,803,586
1억 이하 100 million won or less	57,557	85,334,311	62,624,143	22,710,168	21,238,697	1,471,474	1,968,608
5억 이하 500 million won or less	118,456	278,636,728	218,667,368	59,969,359	53,218,355	6,751,159	6,923,831
10억 이하 1 billion won or less	29,249	137,744,255	111,174,328	26,569,927	22,404,564	4,165,363	4,368,581
50억 이하 5 billion won or less	20,270	274,672,498	220,675,993	53,996,505	42,763,801	11,232,704	9,424,202
100억 이하 10 billion won or less	2,262	113,018,653	87,993,680	25,024,972	20,104,890	4,920,082	5,003,588
500억 이하 50 billion won or less	2,125	237,610,695	177,861,627	59,749,068	47,453,884	12,295,184	11,111,916
1000억 이하 100 billion won or less	338	77,515,733	59,787,595	17,728,138	12,960,163	4,767,975	3,586,155
5000억 이하 500 billion won or less	296	334,538,796	281,644,773	52,894,023	30,726,260	22,167,763	18,478,020
5000억 초과 500 billion won over	80	360,319,180	279,444,039	80,875,141	58,208,952	22,666,189	20,599,978
소득금액 규모별 by Size of Taxable Income	359,917	2,037,165,067	1,602,125,171	435,039,896	342,167,706	92,872,190	84,268,465
-1억 이하 (-)100 million won or less	26,120	165,627,841	148,324,681	17,303,177	38,924,436	-21,621,312	9,087,389
-1천만 이하 (-)10 million won or less	51,762	23,904,991	17,171,116	6,733,858	9,138,349	-2,404,464	851,743
0 이하 Zero won or less	38,277	18,475,721	10,839,168	7,636,553	7,246,415	390,164	1,871,516
1천만 이하 10 million won or less	48,771	27,782,220	17,146,504	10,635,715	10,443,044	192,671	1,977,097
5천만 이하 50 million won or less	85,318	90,841,742	67,463,819	23,377,924	21,782,221	1,595,702	1,625,730
1억 이하 100 million won or less	40,898	88,810,110	68,972,842	19,837,268	17,222,583	2,614,685	1,370,210
2억 이하 200 million won or less	29,584	187,334,538	148,993,447	38,341,091	31,757,665	6,583,426	3,046,379
5억 이하 500 million won or less	21,307	80,408,118	64,215,047	16,193,071	12,810,208	3,382,864	1,675,602
10억 이하 1 billion won or less	7,770	102,154,977	81,759,389	20,395,588	15,626,307	4,769,281	2,629,766
50억 이하 5 billion won or less	7,545	230,724,164	184,153,040	46,571,124	33,161,310	13,409,812	8,173,136
100억 이하 10 billion won or less	1,295	107,328,626	83,795,615	23,533,012	15,955,160	7,577,852	4,428,219
500억 이하 50 billion won or less	1,022	236,942,995	186,254,105	50,688,890	33,103,889	17,585,001	10,930,931
500억 초과 50 billion won over	248	676,829,024	523,036,398	153,792,625	94,996,119	58,796,508	36,600,747

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-4-5. 일반법인 손익계산서 신고 현황 (4/4)

Income Statement of General Corporation (4/4)

[단위 : 백만원]

In million won

구분 Classification	영업외비용 Non-operating Expense (8)	경상이익 Ordinary Income (9=6+7-8)	특별이익 Extraordinary Gain (10)	특별손실 Extraordinary Loss (11)	법인세비용 차감전순이익 Income before Corporation Tax (12=9+10-11)	법인세비용 Corporation Tax (13)	당기순이익 (순손실) Net Income (Net Loss) (14=12-13)
자산 규모별 by Size of Total Assets	84,813,609	92,327,046	3,607,777	2,893,099	93,041,724	25,191,342	67,850,382
5억 이하 500 million won or less	1,297,315	-1,505,449	228,246	22,781	-1,299,984	168,407	-1,468,391
10억 이하 1 billion won or less	1,330,384	984,837	98,066	35,404	1,047,499	282,556	764,943
20억 이하 2 billion won or less	1,959,543	2,479,803	126,762	63,017	2,543,548	509,398	2,034,150
50억 이하 5 billion won or less	4,007,361	4,150,318	331,033	201,320	4,280,031	1,060,770	3,219,261
100억 이하 10 billion won or less	4,615,980	3,132,409	309,097	93,946	3,347,560	1,094,299	2,253,261
200억 이하 20 billion won or less	4,401,752	2,671,088	201,445	162,076	2,710,457	1,148,804	1,561,653
500억 이하 50 billion won or less	8,184,251	3,254,709	282,619	197,302	3,340,026	1,949,570	1,390,456
1000억 이하 100 billion won or less	6,686,964	3,742,317	183,905	220,189	3,706,033	1,707,090	1,998,943
5000억 이하 500 billion won or less	13,429,193	11,035,478	1,663,760	434,927	12,264,311	3,963,655	8,300,656
5000억 초과 500 billion won over	38,900,866	62,381,536	182,844	1,462,137	61,102,243	13,306,793	47,795,450
자본금 규모별 by Size of Capital	84,813,609	92,327,046	3,607,777	2,893,099	93,041,724	25,191,342	67,850,382
5천만 이하 50 million won or less	3,244,524	2,281,349	222,184	59,349	2,444,184	792,595	1,651,589
1억 이하 100 million won or less	1,650,092	1,569,725	102,710	24,112	1,648,323	626,940	1,021,383
5억 이하 500 million won or less	8,993,142	4,691,786	463,169	177,920	4,977,035	2,096,664	2,880,371
10억 이하 1 billion won or less	4,551,244	3,995,776	250,246	97,520	4,148,502	1,233,205	2,915,297
50억 이하 5 billion won or less	10,511,648	10,081,950	539,526	301,409	10,320,067	3,324,774	6,995,293
100억 이하 10 billion won or less	5,404,601	4,520,321	214,395	169,317	4,565,399	1,737,877	2,827,522
500억 이하 50 billion won or less	12,540,275	10,884,449	807,135	459,976	11,231,608	4,048,604	7,183,004
1000억 이하 100 billion won or less	4,025,107	4,298,392	798,202	593,392	4,503,202	1,528,429	2,974,773
5000억 이하 500 billion won or less	16,267,997	24,362,110	105,360	389,117	24,078,353	5,534,658	18,543,695
5000억 초과 500 billion won over	17,624,979	25,641,188	104,850	620,987	25,125,051	4,267,596	20,857,455
소득금액 규모별 by Size of Taxable Income	84,813,609	92,327,046	3,607,777	2,893,099	93,041,724	25,191,342	67,850,382
-1억 이하 (-)100 million won or less	21,501,514	-34,041,538	872,706	709,967	-33,878,799	104,407	-33,983,206
-1천만 이하 (-)10 million won or less	947,528	-2,486,512	60,311	21,606	-2,447,807	18,794	-2,466,601
0 이하 Zero won or less	2,216,600	37,444	105,733	111,271	31,906	-18,486	50,392
1천만 이하 10 million won or less	2,298,792	408,095	117,143	121,786	403,452	-5,629	409,081
5천만 이하 50 million won or less	1,444,282	1,774,470	106,725	44,536	1,836,659	171,087	1,665,572
1억 이하 100 million won or less	1,392,551	2,590,205	62,193	24,699	2,627,699	230,326	2,397,373
2억 이하 200 million won or less	3,466,703	6,155,444	150,984	57,927	6,248,501	770,039	5,478,462
5억 이하 500 million won or less	1,748,077	3,303,893	103,339	62,098	3,345,134	487,830	2,857,304
10억 이하 1 billion won or less	2,558,146	4,827,013	142,472	68,931	4,900,554	828,679	4,071,875
50억 이하 5 billion won or less	7,577,374	13,919,827	371,154	203,775	14,087,206	2,814,055	11,273,151
100억 이하 10 billion won or less	3,524,200	8,454,678	107,378	67,005	8,495,051	1,906,962	6,588,089
500억 이하 50 billion won or less	8,601,193	19,756,414	403,811	534,495	19,625,730	4,536,073	15,089,657
500억 초과 50 billion won over	27,536,649	67,627,613	1,003,828	865,003	67,766,438	13,347,205	54,419,233

생산부서 : 법인세과(조태복 397-1812)

[2007년 8-3-4]

8-4-6. 일반법인 손익계산서 세부 계정과목 명세 (1/2)

Details of Income Statement by Selected Items of General Corporation (1/2) [A][C]

[단위 : 백만원]

In million won

구분 Classification		중소기업 Small and Medium Enterprises Corporation [B]		일반기업 General Corporation	
		신고법인수 Number of Returns	금액 Amount	신고법인수 Number of Returns	금액 Amount
		(1)		(2)	
1. 매출액	Sales	270,893	833,921,215	48,725	1,203,243,852
상품매출	Sales Revenue of Merchandises	102,735	252,242,469	9,874	288,543,928
제품매출	Sales Revenue of Finished Goods	79,882	313,308,028	2,878	559,477,932
공사수입	Revenues-Construction	64,185	123,988,261	2,251	101,282,632
운송수입	Sales of Transportation	2,805	10,319,547	295	43,228,541
부동산임대수입	Sales-Rental	18,089	4,905,904	8,993	7,625,532
분양수입	Sales-Real-estate	2,467	14,089,659	1,111	23,735,209
기타매출	Other Sales Revenue	88,715	115,067,347	36,014	179,350,078
2. 매출원가	Cost of Sales	235,362	675,134,434	17,039	926,990,737
1) 상품매출원가	Cost of Merchandises Sold	103,870	228,166,370	10,077	209,277,568
기초재고액	Beginning Inventory	67,300	17,539,679	6,001	11,876,411
당기매입액	Cost of Merchandises Purchased	103,102	231,857,700	10,117	215,033,228
기말재고액	Ending Inventory	72,769	19,434,695	6,874	12,945,861
타계정 대체액	Transfer to(from) Other Accounts	8,869	1,796,314	1,456	4,686,210
2) 제조 공사등 원가	Cost of Construction, etc.	158,841	446,968,064	9,256	717,713,169
기초재고액	Beginning Inventory	38,789	19,259,842	2,319	24,623,936
당기총원가	Cost of Finished Goods, etc.	158,122	450,838,916	9,001	722,127,319
기말재고액	Ending Inventory	40,868	20,749,326	2,449	26,749,698
타계정 대체액	Transfer to(from) Other Accounts	9,053	2,381,368	1,196	2,288,388
3. 매출총이익(1-2)	Gross Profit	271,625	158,786,781	48,756	276,253,115
4. 판매비와 관리비	General and Administrative Expense	295,088	137,477,291	57,563	204,690,415
급여	Salaries and Wages	261,893	48,634,660	47,374	48,497,907
퇴직급여	Retirement and Severance Benefits	93,912	3,718,573	19,093	5,153,637
보험료	Insurance Premiums	222,944	1,712,115	38,596	891,062
복리후생비	Employee Benefits	271,215	6,385,541	50,036	7,106,499
여비교통비	Travel Expenses	226,187	2,414,807	41,179	2,234,687
임차료	Rental Expenses	173,852	4,051,883	35,613	5,967,846
접대비	Entertainment Expenses	245,123	3,549,995	42,733	1,419,189
감가상각비	Depreciation	173,632	4,991,451	30,574	13,610,610
무형자산상각비	Amortization of Intangible Assets	39,381	1,339,435	6,423	1,850,147
세금과공과	Taxes and Dues	267,112	2,784,727	49,901	3,545,588
광고선전비	Advertising Expenses	116,747	3,122,896	24,278	10,215,420
차량운반비	Vehicle Maintenance Expenses	246,719	3,884,059	41,599	1,169,483
연구비	Research Expenses	576	160,401	415	4,266,842
경상개발비	Development Expenses	16,116	2,783,047	1,835	4,662,967
대손상각비	Expenses of Allowance for Doubtful Accounts	61,033	2,756,416	6,913	2,112,733
미분양주택 관리비	Maintenance Expenses on Real-estate Held for S	1,816	114,429	507	83,456
수주비	Promotional Expenses	2,522	258,533	706	264,077
기타판매비와 관리비	Others	292,746	44,814,323	56,833	91,638,265
5. 영업이익	Operating Income	295,468	21,309,490	57,723	71,562,700
6. 영업외수익	Non-operating Revenue	285,276	21,931,808	54,795	62,336,657
이자수익	Interest Income	277,197	4,884,950	52,285	9,072,087

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

- [A] 법인세신고서 제출한 표준손익계산서상 회사계상 금액임
 [B] 중소기업은 조세특례제한법 시행령 제2조에 의한 중소기업임
 [C] 2007년에 법인세를 신고한 것을 기준으로 함

8-4-6. 일반법인 손익계산서 세부 계정과목 명세 (2/2)

Details of Income Statement of General Corporation (2/2) [A][C]

[단위 : 백만원]

In million won

구분 Classification		중소기업 Small and Medium Enterprises Corporation [B]		일반기업 General Corporation	
		신고법인수 Number of Returns	금액 Amount	신고법인수 Number of Returns	금액 Amount
		(1)		(2)	
배당금수익	Dividend Income	33,413	293,500	2,342	799,731
임대료수익	Rental Income	7,127	348,215	1,771	785,787
유가증권처분이익	Gains on Sale of Securities	9,019	516,750	1,210	1,636,510
유가증권평가이익	Gains on Evaluation of Securities	714	53,690	179	107,479
외환차익	Gains on Foreign Currency Transactions	42,718	1,664,778	4,474	6,980,868
외화환산이익	Gains on Foreign Currency Translation	21,984	1,000,389	3,085	4,472,869
지분법이익	Gains on Valuation of Equity Method Securities	887	1,087,494	852	15,809,408
투자유가증권감액손실환입	Recovery of Impairment Losses on Investments for Non-Operating Revenues	158	19,231	123	151,238
투자자산처분이익	Gains on sale of Investment Asset	3,048	567,855	863	2,173,378
유무형자산처분이익	Gains on Sale of Intangible Assets and Property, Plant and Equipment	33,723	3,784,950	5,511	4,810,388
사채상환이익	Gains on Redemption of Bonds	97	13,407	19	27,510
법인세환급액	Income Taxes Refunds	1,950	86,456	613	439,571
충당금 준비금환입	Revelsal of Allowance and Reserve	40,177	583,691	4,210	1,144,752
전기오류수정이익	Gains on Prior Period Error Corrections	964	64,260	220	136,847
기타영업외수익	Others	242,252	6,962,192	42,926	13,788,234
7. 영업외비용	Non-operating Expense	254,524	26,451,071	44,281	58,362,538
이자비용	Interest Expenses	179,242	12,302,693	20,353	21,300,732
기타대손상각비	Other Allowance for Doubtful Accounts	2,867	933,318	912	1,417,464
유가증권처분손실	Losses on Sale of Securities	34,329	212,355	3,532	310,626
유가증권평가손실	Losses on Valuation of Securities	364	45,353	118	45,173
재고자산평가손실	Losses on Valuation of Inventory	678	102,271	178	105,323
외환차손	Losses on Foreign Currency Transactions	44,331	1,538,121	4,978	5,975,530
외화환산손실	Losses on Foreign Currency Translation	26,691	571,238	3,610	1,344,377
지분법평가손실	Losses on Valuation of Equity Method Securities	892	1,190,020	734	4,557,809
투자유가증권감액손실	Impairment Losses of Investment Securities	449	349,663	353	623,840
투자자산처분손실	Losses on Sale of Investment Asset	3,763	228,525	932	290,930
유무형자산처분손실	Losses on Sale of Intangible Assets and Property, Plant and Equipment	46,759	1,371,220	7,586	1,757,548
기부금	Donations	35,259	444,398	7,479	2,351,419
사채상환손실	Losses on Redemption of Bonds	214	41,602	54	30,228
보상비(건설업)	Compensation Expenses	2,686	171,686	419	53,553
법인세추납액	Additional Payments of Income Taxes	4,329	267,892	1,308	1,419,613
준비금등 전입액	Allowance and Reserve	241	85,308	546	1,863,215
전기오류수정손실	Losses on Prior Period Error Corrections	1,128	86,259	282	203,100
기타 영업외비용	Others	222,248	6,509,149	38,582	14,712,058
8. 경상이익	Ordinary Income	295,513	16,790,227	57,435	75,536,819
9. 특별이익	Extraordinary Gain	8,177	1,633,098	997	1,974,679
자산수증이익	Gains from Assets contributed	1,661	221,091	195	132,945
채무면제이익	Gains on Exemption of debt	2,175	857,602	317	1,317,236
보험차익	Gains on Insurance Settlement	1,217	46,849	113	7,182
기타	Others	3,677	507,556	435	517,316
10. 특별손실	Extraordinary Loss	-	-	286	2,893,099
11. 법인세비용차감전순이익	Income before Corporation Tax	3,190	18,423,325	757	74,618,399
12. 법인세비용	Corporation Tax	148,614	6,353,821	20,705	18,837,521
13. 당기순이익	Net Income	302,260	12,069,504	57,657	55,780,878

생산부서 : 법인세과(조태복 397-1812)

[2008년 신규]

[A] Amount on the income statement submitted when filing 2007 corporation tax return

[B] Small and Medium Enterprises Corporation means corporation specified under the Special Tax Treatment Control Law Article 2

[C] Based on corporation tax returns filed during 2007

8-4-7. 제조원가명세서 계정과목 세부명세

Details of Statement of Costs of Goods Manufactured [A] [C]

[단위 : 백만원]

In million won

구분 Classification		중소기업 Small and Medium Enterprises Corporation [B]		일반기업 General Corporation	
		신고법인수 Number of Returns	금액 Amount	신고법인수 Number of Returns	금액 Amount
		(1)		(2)	
1.재료비	Cost of Materials	65,799	169,637,969	1,566	348,742,881
기초재료재고액	Beginning Inventory of Materials	47,301	12,370,072	1,250	17,153,524
당기재료매입액	Cost of Materials Purchased	65,814	171,197,832	1,563	351,904,564
기말재료재고액	Ending Inventory of Materials	49,979	13,929,935	1,289	20,315,207
2.노무비	Cost of Labor	60,650	24,991,276	1,494	29,139,602
급여	Salaries and Wages	56,767	21,081,426	1,409	25,830,319
일용급여	Cost of Day Laborer	32,715	2,328,243	616	277,249
퇴직급여	Retirement and Severance Benefits	28,804	1,581,607	1,074	3,032,034
3.경비	Expense	68,471	67,867,587	1,685	91,256,740
전력비	Utility Expenses	45,526	2,742,595	1,104	5,105,863
가스 수도 유류비	Utility Expenses	33,880	1,504,251	1,035	5,992,240
운임	Freight Expenses	54,391	2,225,060	1,191	1,209,184
감가상각비	Depreciation	44,843	8,248,421	1,212	25,892,245
수선비	Repair Expenses	43,364	1,139,115	1,207	4,582,609
소모품비	Supply Expenses	64,217	4,818,476	1,502	4,038,310
세금과공과	Taxes and Dues	27,473	559,983	1,076	775,100
임차료	Rental Expenses	30,164	1,173,570	934	578,004
보험료	Insurance Premiums	43,106	774,320	1,173	752,770
복리후생비	Employee Benefits	60,504	3,107,399	1,475	4,486,412
여비교통비	Travel Expenses	28,127	371,917	1,124	474,613
통신비	Communication Expenses	14,816	77,051	981	187,767
차량유지비	Vehicle Maintenance Expenses	49,040	1,015,999	1,168	228,051
외주가공비	Processing Cost paid to subcontractor	46,134	29,520,378	1,048	17,376,235
특허권사용료	Royalty	67	24,981	59	697,934
경상개발비	Development Expenses	7,003	1,121,777	342	1,820,341
연구비	Research Expenses	423	104,236	148	2,970,976
포장비	Packing Expenses	22,155	1,313,771	552	1,341,672
접대비	Entertainment Expenses	8,619	61,524	790	49,689
기타	Others	54,263	7,962,763	1,439	12,696,726
4.당기총제조비용	Total Manufacturing Cost	69,241	262,496,832	1,722	469,139,222
5.기초재공품원가	Beginning Inventory of Unfinished goods	14,269	5,356,029	858	13,628,342
6.기말재공품원가	Ending Inventory of Unfinished goods	15,058	5,869,651	857	10,997,249
7.타계정대체액	Transfer to Other Accounts	2,422	1,251,079	605	15,508,888
8.당기제품제조원가	Cost of Finished Goods	69,124	260,732,131	1,716	456,261,428

생산부서 : 법인세과(조태복 397-1812)

[2008년 신규]

[A] 법인세 신고시 제출한 부속명세서상 회사계상금액임

[B] 중소기업은 조세특례제한법 시행령 제2조에 의한 중소기업임

[C] 2007년에 법인세 신고한 것을 기준으로 함

[A] Figures are derived from supplementary schedules when filing corporation tax returns

[B] Small and Medium Enterprises Corporation means corporation specified under the Special Tax Treatment Control Law Article 2

[C] Based on corporation tax returns filed during 2007

8-4-8. 접대비·기부금 신고 현황 (1/3)

Entertainment Expenses and Donation (1/3) [A] [B]

[단위 : 백만원]

In million won

구분 Classification	신고법인수 Number of Returns (1)	접대비 Entertainment Expense (2)	기부금 Donation			
			소계 Sub-total (3=4+5+6)	법정기부금 Legal Donation (4)	특례기부금 Special Donation (5)	지정기부금 Designated Donation (6)
2003년 2003 Total	303,462	5,068,186	1,883,479	**	**	**
2004년 2004 Total	316,777	5,437,263	2,158,691	**	**	**
2005년 2005 Total	333,313	5,162,617	2,470,266	380,991	1,036,945	1,052,330
2006년 2006 Total	352,647	5,748,160	2,795,622	403,534	1,263,670	1,128,418
2007년 2007 Total	372,141	6,364,693	3,325,078	833,498	1,139,910	1,351,670
법인규모별 by Size of Enterprise	372,141	6,364,693	3,325,078	833,498	1,139,910	1,351,670
일반법인 General Corporation	68,306	2,539,726	2,930,743	756,258	1,101,818	1,072,667
중소기업 Small and Medium Enterprises Corporation	303,835	3,824,967	394,335	77,240	38,092	279,003
상장·비상장 by Type of Disclosure	372,141	6,364,693	3,325,078	833,498	1,139,910	1,351,670
상장법인 Listed	1,688	1,097,781	1,617,700	382,873	702,349	532,478
비상장법인 Not Listed	370,453	5,266,912	1,707,378	450,625	437,561	819,192
업태별 by Industry [C]	372,141	6,364,693	3,325,078	833,498	1,139,910	1,351,670
농·임·어업 Agriculture, Forestry & Fishing	2,726	11,903	3,284	247	230	2,807
광업 Mining	1,008	11,157	15,183	635	13,258	1,290
제조업 Manufacturing	81,134	2,313,149	1,258,265	323,501	318,423	616,341
전기·가스·수도업 Utilities	318	15,553	246,167	21,571	205,847	18,748
건설업 Construction	72,095	858,980	252,701	66,427	48,027	138,248
도매업 Wholesale	76,496	1,143,033	135,951	34,827	16,703	84,421
소매업 Retail	11,635	112,226	40,965	12,442	4,871	23,652
음식·숙박업 Food Services & Accommodation	3,105	33,797	9,615	2,835	1,893	4,888
운수·창고·통신업 Transportation, Warehousing & Telecommunication	22,583	297,377	269,425	52,578	156,940	59,907
금융·보험업 Finance & Insurance	12,224	475,407	668,460	156,059	262,175	250,226
부동산업 Real Estate	13,290	90,849	161,536	86,139	41,192	34,206
서비스업 Services	67,283	949,189	206,844	36,352	62,259	108,233
보건업 Health Care	881	28,052	51,684	39,372	4,752	7,559
기타 업종 Others	7,363	24,021	4,998	513	3,339	1,146
수입금액 규모별 by Size of Total Revenue	372,141	6,364,693	3,325,078	833,498	1,139,910	1,351,670
5억 이하 500 million won or less	177,308	509,200	39,611	7,385	2,795	29,431
10억 이하 1 billion won or less	49,000	360,895	19,242	2,412	908	15,922
20억 이하 2 billion won or less	50,709	566,679	40,408	12,064	1,329	27,015
50억 이하 5 billion won or less	52,041	966,034	66,693	14,769	5,482	46,442
100억 이하 10 billion won or less	21,800	680,242	163,540	15,917	4,803	142,820
200억 이하 20 billion won or less	10,937	550,766	74,640	15,463	8,458	50,719
500억 이하 50 billion won or less	6,312	602,777	145,401	45,033	19,510	80,858
1000억 이하 100 billion won or less	2,026	427,366	118,040	28,356	23,423	66,261
5000억 이하 500 billion won or less	1,582	768,684	485,377	171,925	104,094	209,358
1조 이하 1 trillion won or less	177	203,321	194,275	45,086	77,773	71,416
1조 초과 1 trillion won over	249	728,729	1,977,851	475,088	891,335	611,428

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] 2007년에 법인세를 신고한 것을 기준으로 함

[B] 법인세 신고서 주요계정명세서상 회계계상 금액임

[C] 업태분류는 법인세 신고서상 기재된 주업종으로 분류한 것으로 여러 업종을 겸업하는 경우 주업종에 실적이 포함됨

8-4-8. 접대비·기부금 신고 현황 (2/3)

Entertainment Expenses and Donation (2/3) [A] [B]

[단위 : 백만원]

In million won

구분 Classification	신고법인수 Number of Returns (1)	접대비 Entertainment Expense (2)	기부금 Donation			
			소계 Sub-total (3=4+5+6)	법정기부금 Legal Donation (4)	특례기부금 Special Donation (5)	지정기부금 Designated Donation (6)
자산규모별 by Size of Total Assets	372,141	6,364,693	3,325,078	833,498	1,139,910	1,351,670
5억 이하 500 million won or less	185,638	703,194	41,363	7,279	2,767	31,317
10억 이하 1 billion won or less	62,844	553,826	18,657	2,442	856	15,358
20억 이하 2 billion won or less	47,485	646,754	38,477	12,152	1,311	25,014
50억 이하 5 billion won or less	38,363	820,244	65,774	14,870	5,539	45,365
100억 이하 10 billion won or less	15,838	553,881	162,634	15,966	4,821	141,847
200억 이하 20 billion won or less	7,922	397,781	74,712	15,544	8,448	50,720
500억 이하 50 billion won or less	7,216	521,485	145,539	45,195	19,486	80,858
1000억 이하 100 billion won or less	3,342	431,049	119,279	28,522	23,395	67,362
5000억 이하 500 billion won or less	2,789	690,606	486,200	171,323	104,316	210,562
5000억 초과 500 billion won over	704	1,045,873	2,172,443	520,205	968,971	683,268
소득금액 규모별 by Size of Taxable Income	372,141	6,364,693	3,325,078	833,498	1,139,910	1,351,670
-1억 이하 (-)100 million won or less	27,603	666,765	298,344	108,061	15,500	174,783
-1천만 이하 (-)10 million won or less	52,979	226,690	11,651	1,837	3,127	6,687
0 이하 Zero won or less	39,898	59,429	6,105	4,072	164	1,869
1천만 이하 10 million won or less	50,733	135,537	2,374	620	132	1,622
5천만 이하 50 million won or less	86,530	575,461	16,934	4,262	1,157	11,515
1억 이하 100 million won or less	41,488	499,539	23,870	7,898	995	14,977
2억 이하 200 million won or less	30,400	586,421	34,083	7,342	2,250	24,491
5억 이하 500 million won or less	22,603	655,455	66,780	14,679	5,319	46,782
10억 이하 1 billion won or less	8,525	385,292	56,874	15,688	4,733	36,453
50억 이하 5 billion won or less	8,368	721,688	192,534	61,886	29,918	100,730
100억 이하 10 billion won or less	1,443	298,611	112,300	38,343	23,590	50,367
500억 이하 50 billion won or less	1,225	614,595	423,481	118,258	105,103	200,120
500억 초과 50 billion won over	346	939,210	2,079,748	450,552	947,922	681,274

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] Based on corporation tax returns filed during 2007

[B] Based on financial statements submitted when filing corporation tax returns

[C] Industry classification is based on the business category as reported on the corporation tax return. In case a taxpayer operates two or more categories of business, only the category of the main business is counted

8-4-8. 접대비·기부금 신고 현황 (3/3)

Entertainment Expenses and Donation (3/3) [A] [B]

[단위 : 백만원]

In million won

구분 Classification	신고법인수 Number of Returns (1)	접대비 Entertainment Expense (2)	기부금 Donation			
			소계 Sub-total (3=4+5+6)	법정기부금 Legal Donation (4)	특례기부금 Special Donation (5)	지정기부금 Designated Donation (6)
과세표준 규모별 by Size of Total Assets	372,141	6,364,693	3,325,078	833,498	1,139,910	1,351,670
0 Zero	167,505	1,380,560	472,005	157,070	57,733	257,202
5억 이하 500 million won or less	37,201	2,239,966	134,761	32,051	9,643	93,067
10억 이하 1 billion won or less	68,554	362,273	53,922	15,232	4,615	34,075
20억 이하 2 billion won or less	34,422	309,630	75,089	29,995	9,794	35,300
50억 이하 5 billion won or less	27,008	362,717	108,984	30,927	18,356	59,701
100억 이하 10 billion won or less	20,142	282,289	106,057	33,856	22,030	50,171
200억 이하 20 billion won or less	7,529	252,463	154,551	60,598	41,194	52,759
500억 이하 50 billion won or less	7,259	324,821	230,596	34,192	66,386	130,018
1000억 이하 100 billion won or less	1,218	258,098	132,658	24,693	53,704	54,261
5000억 이하 500 billion won or less	1,015	388,308	497,776	92,614	232,894	172,268
5000억 초과 500 billion won over	288	203,568	1,358,679	322,270	623,561	412,848
흑자법인 10분위 Corporations with profit by ten bracket	372,141	6,364,693	3,325,078	833,498	1,139,910	1,351,670
상위 10%내 Within high position 10%	25,166	3,144,658	2,887,111	687,516	1,112,567	1,087,027
상위 20%내 Within high position 20%	25,166	645,886	55,917	14,145	4,713	37,059
상위 30%내 Within high position 30%	25,166	448,916	24,645	5,587	1,622	17,436
상위 40%내 Within high position 40%	25,166	332,625	15,543	4,006	807	10,730
상위 50%내 Within high position 50%	25,166	256,975	10,355	4,156	384	5,815
상위 60%내 Within high position 60%	25,166	200,957	5,486	1,192	382	3,912
상위 70%내 Within high position 70%	25,166	155,691	4,690	1,631	159	2,900
상위 80%내 Within high position 80%	25,166	116,333	3,325	814	441	2,071
상위 90%내 Within high position 90%	25,166	79,210	1,311	321	40	950
상위 100%내 Within high position 100%	25,167	30,558	4,723	3,871	75	777
결손법인 No Taxable Income	120,480	952,884	311,971	110,258	18,720	182,993

생산부서 : 법인세과(조태복 397-1812)

[2007년 8-3-5]

8-4-9. 광고선전비·감가상각비 신고 현황 (1/3)

Advertisement Expenses and Depreciation Expenses (1/3) [A] [B]

[단위 : 백만원]

In million won

구분 Classification		신고법인수 Number of Returns (1)	광고선전비 Advertisement Expense (2)	감가상각비 Depreciation Expense		
				소계 Sub-total (3=4+5)	손익계산서상 신고금액 Amount in Income Statement (4)	부속명세서상 신고금액 Amount in Tax Return (5)
2005년	2005 Total	333,313	11,767,675	56,479,396	19,810,859	36,668,537
2006년	2006 Total	352,647	12,776,675	64,309,315	19,831,335	44,477,980
2007년	2007 Total	372,141	14,846,824	71,018,414	21,197,673	49,820,741
법인규모별 by Size of Enterprise		372,141	14,846,824	71,018,414	21,197,673	49,820,741
일반법인	General Corporation	68,306	11,767,580	55,096,070	16,383,069	38,712,999
중소기업	Small and Medium Enterprises Corporation	303,835	3,079,244	15,922,344	4,814,604	11,107,742
상장·비상장 by Type of Disclosure		372,141	14,846,824	71,018,414	21,197,673	49,820,741
상장법인	Listed	1,688	6,795,297	33,475,693	9,312,224	24,163,468
비상장법인	Not Listed	370,453	8,051,527	37,542,721	11,885,449	25,657,273
업태별 by Industry [C]		372,141	14,846,824	71,018,414	21,197,673	49,820,741
농·임·어업	Agriculture, Forestry & Fishing	2,726	4,722	144,989	31,391	113,598
광업	Mining	1,008	2,225	145,054	15,025	130,029
제조업	Manufacturing	81,134	6,733,419	38,566,411	3,967,141	34,599,270
전기·가스·수도업	Utilities	318	67,757	6,403,415	389,059	6,014,356
건설업	Construction	72,095	868,820	1,830,158	764,884	1,065,274
도매업	Wholesale	76,496	1,643,028	2,258,443	1,481,133	777,310
소매업	Retail	11,635	1,184,268	1,421,969	1,302,292	119,677
음식·숙박업	Food Services & Accommodation	3,105	87,756	574,885	310,386	264,499
운수·창고·통신업	Transportation, Warehousing & Telecommunication	22,583	921,204	10,834,757	6,388,567	4,446,190
금융·보험업	Finance & Insurance	12,224	1,538,315	2,737,866	2,727,109	10,757
부동산업	Real Estate	13,290	252,457	870,074	591,261	278,813
서비스업	Services	67,283	1,450,144	3,704,609	1,985,568	1,719,041
보건업	Health Care	881	38,167	917,097	845,195	71,902
기타 업종	Others	7,363	54,542	608,687	398,662	210,025
수입금액 규모별 by Size of Total Revenue		372,141	14,846,824	71,018,414	21,197,673	49,820,741
5억 이하	500 million won or less	177,308	307,084	918,539	692,649	225,890
10억 이하	1 billion won or less	49,000	165,208	834,738	538,426	296,312
20억 이하	2 billion won or less	50,709	269,464	1,526,282	826,882	699,400
50억 이하	5 billion won or less	52,041	525,953	3,081,799	1,370,627	1,711,172
100억 이하	10 billion won or less	21,800	466,068	2,866,035	1,071,232	1,794,803
200억 이하	20 billion won or less	10,937	561,154	3,089,817	1,014,072	2,075,745
500억 이하	50 billion won or less	6,312	937,631	4,029,696	1,210,730	2,818,966
1000억 이하	100 billion won or less	2,026	873,495	3,405,787	884,731	2,521,056
5000억 이하	500 billion won or less	1,582	2,997,182	8,593,497	2,229,409	6,364,088
1조 이하	1 trillion won or less	177	1,605,417	3,907,530	1,110,434	2,797,096
1조 초과	1 trillion won over	249	6,138,168	38,764,694	10,248,481	28,516,213

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] 2007년에 법인세를 신고한 것을 기준으로 함

[B] 법인세 신고서 주요계정명세서상 회사계상 금액임

[C] 업태분류는 법인세 신고서상 기재된 주업종으로 분류한 것으로 여러 업종을 겸업하는 경우 주업종에 실적이 포함됨

8-4-9. 광고선전비·감가상각비 신고 현황 (2/3)

Advertisement Expenses and Depreciation Expenses (2/3) [A] [B]

[단위 : 백만원]

In million won

구분 Classification	신고법인수 Number of Returns (1)	광고선전비 Advertisement Expense (2)	감가상각비 Depreciation Expense		
			소계 Sub-total (3=4+5)	손익계산서상 신고금액 Amount in Income Statement (4)	부속명세서상 신고금액 Amount in Tax Return (5)
자산 규모별 by Size of Total Assets	372,141	14,846,824	71,018,414	21,197,673	49,820,741
5억 이하 500 million won or less	185,638	398,760	889,618	646,497	243,121
10억 이하 1 billion won or less	62,844	228,001	1,016,320	614,089	402,231
20억 이하 2 billion won or less	47,485	264,675	1,486,795	792,181	694,614
50억 이하 5 billion won or less	38,363	419,760	2,755,631	1,148,530	1,607,101
100억 이하 10 billion won or less	15,838	459,459	2,734,687	891,585	1,843,102
200억 이하 20 billion won or less	7,922	484,106	2,569,103	821,005	1,748,098
500억 이하 50 billion won or less	7,216	946,657	3,738,280	1,115,202	2,623,078
1000억 이하 100 billion won or less	3,342	971,041	3,350,876	936,040	2,414,836
5000억 이하 500 billion won or less	2,789	2,810,666	8,340,755	2,577,469	5,763,286
5000억 초과 500 billion won over	704	7,863,699	44,136,349	11,655,075	32,481,274
소득금액 규모별 by Size of Taxable Income	372,141	14,846,824	71,018,414	21,197,673	49,820,741
-1억 이하 (-)100 million won or less	27,603	1,718,197	11,323,708	2,797,513	8,526,195
-1천만 이하 (-)10 million won or less	52,979	142,499	468,575	280,684	187,891
0 이하 Zero won or less	39,898	69,562	659,138	424,550	234,588
1천만 이하 10 million won or less	50,733	48,963	257,847	168,723	89,124
5천만 이하 50 million won or less	86,530	205,928	1,230,912	681,237	549,675
1억 이하 100 million won or less	41,488	162,279	1,280,781	620,620	660,161
2억 이하 200 million won or less	30,400	252,261	1,780,959	788,798	992,161
5억 이하 500 million won or less	22,603	379,125	2,752,501	1,074,045	1,678,456
10억 이하 1 billion won or less	8,525	350,212	2,113,945	674,993	1,438,952
50억 이하 5 billion won or less	8,368	1,040,008	5,577,016	1,571,137	4,005,879
100억 이하 10 billion won or less	1,443	716,915	2,850,373	740,416	2,109,957
500억 이하 50 billion won or less	1,225	2,452,563	6,570,466	1,590,520	4,979,946
500억 초과 50 billion won or less	346	7,308,312	34,152,193	9,784,437	24,367,756

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] Based on corporation tax returns filed during 2007

[B] Figures are derived from financial statements submitted when filing corporation tax returns.

[C] Industry classification is based on the business category as reported on the corporation tax return. In case a taxpayer operates two or more categories of business, only the category of the main business is counted

8-4-9. 광고선전비·감가상각비 신고 현황 (3/3)

Advertisement Expenses and Depreciation Expenses (3/3) [A] [B]

[단위 : 백만원]

In million won

구분 Classification	신고법인수 Number of Returns (1)	광고선전비 Advertisement Expense (2)	감가상각비 Depreciation Expense		
			소계 Sub-total (3=4+5)	손익계산서상 신고금액 Amount in Income Statement (4)	부속명세서상 신고금액 Amount in Tax Return (5)
과세표준 규모별 by Size of Total Assets	372,141	14,846,824	71,018,414	21,197,673	49,820,741
0 Zero	167,505	2,779,481	17,554,552	5,038,331	12,516,221
5억 이하 500 million won or less	37,201	904,536	6,554,811	2,930,664	3,624,147
10억 이하 1 billion won or less	68,554	286,694	1,985,387	614,034	1,371,353
20억 이하 2 billion won or less	34,422	345,271	2,084,871	577,148	1,507,723
50억 이하 5 billion won or less	27,008	589,313	2,848,608	743,192	2,105,416
100억 이하 10 billion won or less	20,142	668,928	2,564,114	620,095	1,944,019
200억 이하 20 billion won or less	7,529	815,039	2,476,477	568,635	1,907,842
500억 이하 50 billion won or less	7,259	1,477,926	3,464,671	732,705	2,731,966
1000억 이하 100 billion won or less	1,218	1,194,171	2,382,241	664,603	1,717,638
5000억 이하 500 billion won or less	1,015	2,216,025	10,374,497	2,831,816	7,542,681
5000억 초과 500 billion won over	288	3,569,440	18,728,185	5,876,450	12,851,735
흑자법인 10분위 Corporations with profit by ten bracket	372,141	14,846,824	71,018,414	21,197,673	49,820,741
상위 10%내 Within high position 10%	25,166	12,005,403	52,099,607	14,676,827	37,422,780
상위 20%내 Within high position 20%	25,166	327,187	2,483,101	998,456	1,484,645
상위 30%내 Within high position 30%	25,166	181,238	1,330,633	597,506	733,127
상위 40%내 Within high position 40%	25,166	105,853	860,789	419,381	441,408
상위 50%내 Within high position 50%	25,166	86,255	600,661	305,394	295,267
상위 60%내 Within high position 60%	25,166	69,917	446,261	253,943	192,318
상위 70%내 Within high position 70%	25,166	55,929	315,940	174,639	141,301
상위 80%내 Within high position 80%	25,166	46,542	219,242	127,976	91,266
상위 90%내 Within high position 90%	25,166	28,028	137,288	85,937	51,351
상위 100%내 Within high position 100%	25,167	52,467	612,936	415,827	197,109
결손법인 No Taxable Income	120,480	1,888,005	11,911,956	3,141,787	8,770,169

생산부서 : 법인세과(조태복 397-1812)

[2007년 8-3-6]

8-5-1. 법인세 결정·경정 현황

Assessment and Reassessment of Corporation Tax

[단위 : 백만원]

In million won

구분 Classification		고지 Tax amount notified [B]		환급 Tax Refundable [B]	
		건수 Number of cases	세액 Amount	건수 Number of cases	세액 Amount
		(1)		(2)	
2006년	2006 Total	70,479	3,044,345	75,170	4,001,133
2007년	2007 Total [A]	65,537	4,058,468	81,301	3,958,835
법인 소재지별	by Location of Corporation	65,537	4,058,468	81,301	3,958,835
서울	Seoul	20,997	2,231,378	32,950	2,683,518
인천	Incheon	3,467	123,151	4,621	116,768
경기	Gyeonggi	15,904	1,110,945	4,575	437,608
강원	Gangwon	1,839	25,322	2,619	39,457
대전	Daejeon	1,478	41,337	1,570	54,199
충북	Chungbuk	1,952	32,102	1,909	55,557
충남	Chungnam	2,438	69,080	1,283	29,154
광주	Gwangju	1,397	29,094	13,778	156,832
전북	Jeonbuk	1,796	31,664	1,692	30,324
전남	Jeonnam	2,097	64,686	2,024	27,283
대구	Daegu	1,830	40,810	2,591	51,038
경북	Gyeongbuk	2,506	48,135	2,098	24,433
부산	Busan	3,344	100,076	2,097	28,691
울산	Ulsan	927	43,949	2,964	154,208
경남	Gyeongnam	3,066	62,459	3,744	59,234
제주	Jeju	499	4,279	786	10,530
업태별	by Industry [C]	65,537	4,058,468	81,301	3,958,835
농·임·어업	Agriculture, Forestry & Fishing	234	4,481	488	5,583
광업	Mining	313	6,342	210	7,292
제조업	Manufacturing	16,766	837,885	18,844	685,177
전기·가스·수도업	Utilities	59	22,465	111	61,659
건설업	Construction	18,343	833,449	13,778	336,375
도매업	Wholesale	12,889	529,874	13,459	198,930
소매업	Retail	1,844	66,385	1,797	41,461
음식·숙박업	Food Services & Accommodation	433	18,010	687	6,626
운수·창고·통신업	Transportation, Warehousing & Telecommunication	3,125	140,316	4,089	64,690
금융·보험업	Finance & Insurance	891	794,568	4,112	1,960,758
부동산업	Real Estate	1,600	490,749	4,131	260,334
서비스업	Services	8,489	295,230	14,899	221,200
보건업	Health Care	251	7,511	293	39,410
기타 업종	Others	300	11,204	4,403	69,339

생산부서 : 법인세과(조태복 397-1812)

[2007년 8-5-1]

[A] 2007년에 법인세를 결정·경정한 것을 기준으로 함

[B] 고지분에 무납부 고지세액분 및 환급분에 신고환급 경정세액이 포함됨

[C] 업태분류는 법인세 신고서상 기재된 주업종으로 분류한 것으로 여러 업종을 겸업하는 경우 주업종에 실적이 포함됨

[A] Based on corporation tax assessment filed during 2007

[B] Notification for non-payment filing is excluded for tax amount notified and assessment for tax refund filing excluded for tax refundable

[C] Industry classification is based on the business category as reported on the corporation tax return. In case a taxpayer operates two or more categories of business, only the category of the main business is counted

8-5-2. 법인세 징수 실적

Collection of Corporation Taxx [A]

[단위 : 백만원, %]

In million won, %

구분 Classification	수납액 Tax Amount Collected (1=2+4)	자진납부 Voluntarily Paid		고지 Notified	
		세액 Tax Amount (2)	비율 Ratio (3=2/1)	세액 Tax Amount (4)	비율 Ratio (5=4/1)
		1995년 1995 Total	8,662,631	8,156,147	94.2
1996년 1996 Total	9,356,104	8,793,899	94.0	562,205	6.0
1997년 1997 Total	9,424,669	8,604,440	91.3	820,229	8.7
1998년 1998 Total	10,775,797	10,037,940	93.2	737,857	6.8
1999년 1999 Total	9,365,392	8,429,312	90.0	936,080	10.0
2000년 2000 Total	17,878,435	17,176,504	96.1	701,931	3.9
2001년 2001 Total	16,975,149	15,945,214	93.9	1,029,935	6.1
2002년 2002 Total	19,243,148	17,932,063	93.2	1,311,085	6.8
2003년 2003 Total	25,632,684	24,274,186	94.7	1,358,498	5.3
2004년 2004 Total	24,678,343	22,121,435	89.6	2,556,908	10.4
2005년 2005 Total	29,805,494	28,259,674	94.8	1,545,820	5.2
2006년 2006 Total	29,362,229	27,358,930	93.2	2,003,299	6.8
2007년 2007 Total	35,417,341	32,718,118	92.4	2,699,223	7.6

생산부서 : 법인세과(이재우 397-1802), 원천세과(문용환 397-1842)

[2007년 8-5-2]

[A] 고지세액 및 자진납부세액은 당해연도 징수분임

[A] Notified tax amount and voluntarily-paid tax amount are the tax amount collected in the year concerned

8-6-1. 지역별 가동 법인수 (1/2)

Number of Corporations in Operation by Region (1/2)

[단위 : 개]

In each

구분 Classification	합계 Total [A] (1=2+~+17)	서울청 Seoul RTO (2)	중부청 Jungbu RTO			대전청 Daejeon RTO		
			인천 Incheon (3)	경기 Gyeonggi (4)	강원 Gangwon (5)	대전 Daejeon (6)	충북 Chungbuk (7)	충남 Chungnam (8)
2003년 2003 Total	330,187	127,082	15,314	58,829	7,580	7,453	8,714	10,074
2004년 2004 Total	341,866	128,712	15,503	64,730	7,747	7,736	9,062	10,813
2005년 2005 Total	360,821	133,935	15,853	70,649	8,046	8,280	9,597	11,728
2006년 2006 Total	372,393	136,579	18,115	72,461	8,239	8,625	9,910	12,097
2007년 2007 Total	393,700	141,313	19,095	77,696	8,909	8,822	10,701	13,737
업태별 by Industry [B]	393,700	141,313	19,095	77,696	8,909	8,822	10,701	13,737
농·임·어업 Agriculture, Forestry & Fishing	3,003	75	29	409	223	14	148	342
광업 Mining	983	109	15	95	162	10	73	80
제조업 Manufacturing	91,576	19,275	6,846	27,816	1,360	1,638	3,163	3,834
전기·가스·수도업 Utilities	652	90	14	61	33	14	18	22
건설업 Construction	74,311	16,364	3,651	12,229	3,380	1,900	3,166	3,898
도매업 Wholesale	83,809	39,526	4,088	15,711	1,122	1,835	1,256	1,629
소매업 Retail	6,898	2,797	213	1,256	172	187	197	228
음식·숙박업 Food Services & Accommodation	2,567	1,037	74	465	95	63	69	88
운수·창고·통신업 Transportation, Warehousing & Telecommunication	24,116	7,694	1,272	3,542	526	522	668	816
금융·보험업 Finance & Insurance	12,019	5,777	345	1,040	271	304	282	350
부동산업 Real Estate	13,321	4,948	413	2,390	275	468	318	460
서비스업 Services	77,599	43,293	2,043	12,160	1,101	1,806	1,193	1,708
보건업 Health Care	910	139	37	160	40	35	36	60
기타 업종 Others	1,936	189	55	362	149	26	114	222
법인종류별 by Type of Corporation	393,700	141,313	19,095	77,696	8,909	8,822	10,701	13,737
주식회사 Stock Company	359,353	132,707	18,447	74,973	7,136	7,910	9,480	12,179
합자회사 Limited Partnership	3,758	110	83	304	1,033	293	441	521
합명회사 General Partnership	805	243	40	89	62	4	24	101
유한회사 Limited Liability Company	13,514	2,616	65	416	121	161	114	237
비영리법인 Not for profit Corporation	14,685	4,497	417	1,712	553	444	642	679
외국법인 Foreign Corporation	1,585	1,140	43	202	4	10		20
사업연도 종료일별 by End of Business Year	393,700	141,313	19,095	77,696	8,909	8,822	10,701	13,737
3월말 법인 Ended Mar. 31	3,019	2,027	51	348	23	24	39	37
6월말 법인 Ended Jun. 30	2,475	1,216	78	404	45	59	50	58
9월말 법인 Ended Sep. 30	899	531	25	143	7	17	15	21
12월말 법인 Ended Dec. 31	384,518	135,982	18,887	76,486	8,801	8,678	10,552	13,542
기타 종료일 Ended Other Date	2,789	1,557	54	315	33	44	45	79

생산부서 : 법인세과(김정주 397-1822)

[다음페이지 계속]

[A] 당해연도말 가동법인 기준으로 지점법인을 제외한 법인수 임

[B] 업태분류는 법인의 신청, 정정 등에 의한 사업자등록(세적)상의 주업종을 기준으로 함

8-6-1. 지역별 가동 법인수 (2/2)

Number of Corporations in Operation by Region (2/2)

[단위 : 개]

In each

		광주청 Gwangju RTO			대구청 Daegu RTO		부산청 Busan RTO			
		광주 Gwangju (9)	전북 Jeonbuk (10)	전남 Jeonnam (11)	대구 Daegu (12)	경북 Gyeongbuk (13)	부산 Busan (14)	울산 Ulsan (15)	경남 Gyeongnam (16)	제주 Jeju (17)
구분 Classification										
2003년	2003 Total	7,837	9,665	11,352	11,079	12,916	18,852	4,462	16,136	2,842
2004년	2004 Total	8,006	9,790	11,895	11,441	13,172	19,278	4,620	16,436	2,925
2005년	2005 Total	8,757	10,130	12,404	11,587	14,496	20,252	4,989	16,781	3,337
2006년	2006 Total	8,839	10,523	12,869	12,247	14,645	20,962	5,243	17,484	3,555
2007년	2007 Total	9,463	11,379	13,952	12,413	16,182	21,516	5,687	19,051	3,784
업태별	by Industry [B]	9,463	11,379	13,952	12,413	16,182	21,516	5,687	19,051	3,784
농·임·어업	Agriculture, Forestry & Fishing	22	343	560	15	283	106	29	246	159
광업	Mining	10	66	72	21	148	15	17	86	4
제조업	Manufacturing	1,800	2,347	2,668	3,081	4,846	4,346	1,455	6,776	325
전기·가스·수도업	Utilities	64	50	130	22	57	13	16	37	11
건설업	Construction	1,982	3,590	4,835	2,606	5,167	3,756	1,554	5,063	1,170
도매업	Wholesale	2,131	1,679	2,002	2,367	1,594	5,309	701	2,223	636
소매업	Retail	368	255	257	168	184	275	74	191	76
음식·숙박업	Food Services & Accommodation	75	51	61	78	97	132	24	87	71
운수·창고·통신업	Transportation, Warehousing & Telecommunication	642	766	1,219	837	1,006	2,503	530	1,102	471
금융·보험업	Finance & Insurance	304	366	356	574	519	707	151	516	157
부동산업	Real Estate	583	392	268	548	369	1,006	192	559	132
서비스업	Services	1,428	1,266	1,245	2,046	1,709	3,225	886	1,976	514
보건업	Health Care	9	50	43	32	91	79	24	65	10
기타 업종	Others	45	158	236	18	112	44	34	124	48
법인종류별	by Type of Corporation	9,463	11,379	13,952	12,413	16,182	21,516	5,687	19,051	3,784
주식회사	Stock Company	8,079	5,190	10,555	11,528	14,826	20,262	5,342	17,427	3,312
합자회사	Limited Partnership	94	47	141	103	219	64	15	284	6
합명회사	General Partnership	13	15	73	24	41	30	14	31	1
유한회사	Limited Liability Company	859	5,455	2,537	72	120	150	46	441	104
비영리법인	Not for profit Corporation	417	669	632	674	947	944	262	839	357
외국법인	Foreign Corporation	1	3	14	12	29	66	8	29	4
사업연도 종료일별	by End of Business Year	9,463	11,379	13,952	12,413	16,182	21,516	5,687	19,051	3,784
3월말 법인	Ended Mar. 31	23	51	38	57	50	121	11	102	17
6월말 법인	Ended Jun. 30	42	92	63	80	46	116	14	72	40
9월말 법인	Ended Sep. 30	10	29	10	11	18	35	7	15	5
12월말 법인	Ended Dec. 31	9,344	11,113	13,751	12,198	15,957	21,118	5,641	18,769	3,699
기타 종료일	Ended Other Date	44	94	90	67	111	126	14	93	23

생산부서 : 법인세과(김정주 397-1822)

[2007년 8-6-1]

[A] Based on corporations in operation as of the end of each year, does not include branch corporations

[B] Industry classification is based on the main business filed or later revised when business registration submitted

8-6-2. 업태별 가동 법인수 (1/2)

Number of Corporations in Operation, by Industry (1/2)

[단위 : 개]

In each

구분 Classification		합계 Total [A][B] (1=2+~+15)	농업·임·어업 Agriculture, Forestry & Fishing (2)	광업 Mining (3)	제조업 Manufacturing (4)	전기·가스·수도업 Utilities (5)	건설업 Construction (6)	도매업 Wholesale (7)
2003년	2003 Total	330,187	2,527	1,032	84,812	199	64,741	69,059
2004년	2004 Total	341,866	2,594	1,019	86,428	234	66,688	71,744
2005년	2005 Total	360,821	2,608	1,001	88,475	257	70,158	76,726
2006년	2006 Total	372,393	2,783	949	88,551	311	71,195	79,802
2007년	2007 Total	393,700	3,003	983	91,576	652	74,311	83,809
지역별	by Region	393,700	3,003	983	91,576	652	74,311	83,809
서울	Seoul	141,313	75	109	19,275	90	16,364	39,526
인천	Incheon	19,095	29	15	6,846	14	3,651	4,088
경기	Gyeonggi	77,696	409	95	27,816	61	12,229	15,711
강원	Gangwon	8,909	223	162	1,360	33	3,380	1,122
대전	Daejeon	8,822	14	10	1,638	14	1,900	1,835
충북	Chungbuk	10,701	148	73	3,163	18	3,166	1,256
충남	Chungnam	13,737	342	80	3,834	22	3,898	1,629
광주	Gwangju	9,463	22	10	1,800	64	1,982	2,131
전북	Jeonbuk	11,379	343	66	2,347	50	3,590	1,679
전남	Jeonnam	13,952	560	72	2,668	130	4,835	2,002
대구	Daegu	12,413	15	21	3,081	22	2,606	2,367
경북	Gyeongbuk	16,182	283	148	4,846	57	5,167	1,594
부산	Busan	21,516	106	15	4,346	13	3,756	5,309
울산	Ulsan	5,687	29	17	1,455	16	1,554	701
경남	Gyeongnam	19,051	246	86	6,776	37	5,063	2,223
제주	Jeju	3,784	159	4	325	11	1,170	636
법인종류별	by Type of Corporation	393,700	3,003	983	91,576	652	74,311	83,809
주식회사	Stock Company	359,353	2,678	859	89,382	596	68,832	79,283
합자회사	Limited Partnership	3,758	70	45	194	3	1,231	530
합명회사	General Partnership	805	8	2	24	-	24	134
유한회사	Limited Liability Company	13,514	46	73	1,309	39	3,817	2,573
비영리법인	Not for profit Corporation	14,685	200	4	620	14	376	766
외국법인	Foreign Corporation	1,585	1	-	47	-	31	523
사업연도 종료일별	by End of Business Year	393,700	3,003	983	91,576	652	74,311	83,809
3월말 법인	Ended Mar. 31	3,019	23	1	489	1	66	525
6월말 법인	Ended Jun. 30	2,475	21	7	614	-	144	517
9월말 법인	Ended Sep. 30	899	5	3	241	-	24	193
12월말 법인	Ended Dec. 31	384,518	2,897	968	90,053	651	74,009	82,295
기타 종료일	Ended Other Date	2,789	57	4	179	-	68	279

생산부서 : 법인세과(김정주 397-1822)

[다음페이지 계속]

[A] 당해연도말 가동법인 기준으로 지점법인을 제외한 법인수 임

[B] 업태분류는 법인의 신청, 정정 등에 의한 사업자등록(세적)상의 주업종을 기준으로 함

8-6-2. 업태별 가동 법인수 (2/2)

Number of Corporations in Operation, by Industry (2/2)

[단위 : 개]

In each

구분 Classification		소매업 Retail (8)	음식·숙박업 Food Service & Accommodation (9)	운수·창고·통신업 Transportation, Warehousing & Telecommunication (10)	금융·보험업 Finance & Insurance (11)	부동산업 Real Estate (12)	서비스업 Services (13)	보건업 Health Care (14)	기타업종 Others (15)
2003년	2003 Total	7,197	2,002	20,347	10,590	7,737	54,967	702	4,275
2004년	2004 Total	7,027	2,013	20,650	9,935	8,983	59,656	724	4,171
2005년	2005 Total	7,038	2,057	21,595	10,987	10,266	64,731	756	4,166
2006년	2006 Total	6,533	2,319	22,700	11,530	11,719	69,809	816	3,376
2007년	2007 Total	6,898	2,567	24,116	12,019	13,321	77,599	910	1,936
지역별	by Region	6,898	2,567	24,116	12,019	13,321	77,599	910	1,936
서울	Seoul	2,797	1,037	7,694	5,777	4,948	43,293	139	189
인천	Incheon	213	74	1,272	345	413	2,043	37	55
경기	Gyeonggi	1,256	465	3,542	1,040	2,390	12,160	160	362
강원	Gangwon	172	95	526	271	275	1,101	40	149
대전	Daejeon	187	63	522	304	468	1,806	35	26
충북	Chungbuk	197	69	668	282	318	1,193	36	114
충남	Chungnam	228	88	816	350	460	1,708	60	222
광주	Gwangju	368	75	642	304	583	1,428	9	45
전북	Jeonbuk	255	51	766	366	392	1,266	50	158
전남	Jeonnam	257	61	1,219	356	268	1,245	43	236
대구	Daegu	168	78	837	574	548	2,046	32	18
경북	Gyeongbuk	184	97	1,006	519	369	1,709	91	112
부산	Busan	275	132	2,503	707	1,006	3,225	79	44
울산	Ulsan	74	24	530	151	192	886	24	34
경남	Gyeongnam	191	87	1,102	516	559	1,976	65	124
제주	Jeju	76	71	471	157	132	514	10	48
법인종류별	by Type of Corporation	6,898	2,567	24,116	12,019	13,321	77,599	910	1,936
주식회사	Stock Company	5,907	2,359	21,272	5,665	10,153	70,505	90	1,772
합자회사	Limited Partnership	61	12	848	29	81	610	1	43
합명회사	General Partnership	6	2	77	7	44	468	-	9
유한회사	Limited Liability Company	401	108	1,557	1,690	250	1,586	29	36
비영리법인	Not for profit Corporation	503	81	284	4,526	2,753	3,692	790	76
외국법인	Foreign Corporation	20	5	78	102	40	738	-	-
사업연도 종료일별	by End of Business Year	6,898	2,567	24,116	12,019	13,321	77,599	910	1,936
3월말 법인	Ended Mar. 31	35	10	201	708	156	794	1	9
6월말 법인	Ended Jun. 30	57	18	162	331	110	488	-	6
9월말 법인	Ended Sep. 30	13	8	40	121	57	193	-	1
12월말 법인	Ended Dec. 31	6,760	2,517	23,624	10,029	12,447	75,468	899	1,901
기타 종료일	Ended Other Date	33	14	89	830	551	656	10	19

생산부서 : 법인세과(김정주 397-1822)

[2007년 8-6-2]

[A] Based on corporations in operation as of the end of each year, does not include branch corporations

[B] Industry classification is based on the main business filed or later revised when business registration submitted

8-6-3. 사업목적별 공익법인 가동 법인수

Number of Public-service Corporations in Operation by Business Purpose

[단위 : 개]

In each

구분 Classification		합계 Total [A] (1)	종교보급 Religion (2)	사회복지 Social Welfare (3)	교육사업 Education (4)	학술·장학· 자선 Academy (5)	예술문화 Art & Culture (6)	의료목적 Medical Care (7)	기타 Others (8)
2006년	2006 Total	27,500	17,135	2,617	1,858	2,837	493	478	2,082
2007년	2007 Total	27,793	17,591	2,692	1,751	2,937	561	495	1,766
지역별	by Region	27,793	17,591	2,692	1,751	2,937	561	495	1,766
서울	Seoul	6,169	3,436	376	304	1,087	237	75	654
인천	Incheon	1,057	842	54	52	53	5	20	31
경기	Gyeonggi	4,723	3,582	222	261	259	52	72	275
강원	Gangwon	937	487	152	49	151	25	24	49
대전	Daejeon	970	636	89	49	98	12	19	67
충북	Chungbuk	1,289	916	133	57	91	15	21	56
충남	Chungnam	1,201	709	185	91	108	15	26	67
광주	Gwangju	995	531	179	75	146	14	9	41
전북	Jeonbuk	1,638	1,021	217	114	146	30	34	76
전남	Jeonnam	1,286	777	190	81	112	30	26	70
대구	Daegu	1,453	892	189	133	113	23	25	78
경북	Gyeongbuk	2,022	1,446	155	156	122	32	49	62
부산	Busan	1,654	926	215	149	218	26	33	87
울산	Ulsan	292	184	31	21	24	-	11	21
경남	Gyeongnam	1,700	1,030	203	124	161	41	41	100
제주	Jeju	407	176	102	35	48	4	10	32

생산부서 : 법인세과(김정주 397-1822)

[2007년 8-6-3]

[A] 당해연도말 현재 공익법인으로 등록된 법인을 기준으로 작성

[A] Based on corporations registered as public-service corporation as of the end of 2007

8-6-4. 지역별 신고 법인수 I (1/2)

Number of Corporations Filed Tax Return by Region I (1/2)

[단위 : 개]

In each

구분 Classification	합계 Total [A] (1=2+~+17)	서울청 Seoul RTO (2)	중부청 Jungbu RTO			대전청 Daejeon RTO		
			인천 Incheon (3)	경기 Gyeonggi (4)	강원 Gangwon (5)	대전 Daejeon (6)	충북 Chungbuk (7)	충남 Chungnam (8)
2003년 2003 Total	303,462	118,225	12,586	53,012	6,977	6,930	7,854	9,234
2004년 2004 Total	316,777	121,272	13,034	58,098	7,273	7,169	8,144	10,135
2005년 2005 Total	333,313	125,086	13,795	63,997	7,483	7,535	8,748	10,863
2006년 2006 Total	352,647	130,278	14,313	69,829	7,770	8,024	9,398	11,598
2007년 2007 Total	372,141	135,725	14,914	74,795	8,500	8,383	9,928	12,527
업태별 by Industry [B]	372,141	135,725	14,914	74,795	8,500	8,383	9,928	12,527
농·임·어업 Agriculture, Forestry & Fishing	2,726	73	13	381	185	16	148	343
광업 Mining	1,008	90	9	119	180	10	87	79
제조업 Manufacturing	81,134	17,148	5,290	25,768	1,131	1,350	2,796	3,438
전기·가스·수도업 Utilities	318	55	10	52	17	6	13	21
건설업 Construction	72,095	16,497	2,308	12,680	3,538	1,829	2,946	3,667
도매업 Wholesale	76,496	36,624	2,837	15,133	805	1,686	1,109	1,302
소매업 Retail	11,635	4,494	372	2,179	340	344	326	421
음식·숙박업 Food Services & Accommodation	3,105	1,264	80	559	111	76	91	108
운수·창고·통신업 Transportation, Warehousing & Telecommunication	22,583	7,475	1,218	3,195	461	458	615	712
금융·보험업 Finance & Insurance	12,224	6,582	303	880	235	312	265	294
부동산업 Real Estate	13,290	5,088	432	2,391	219	459	290	390
서비스업 Services	67,283	37,398	1,805	10,405	925	1,630	1,038	1,404
보건업 Health Care	881	180	32	133	41	39	31	53
기타 업종 Others	7,363	2,757	205	920	312	168	173	295
법인종류별 by Type of Corporation	372,141	135,725	14,914	74,795	8,500	8,383	9,928	12,527
주식회사 Stock Company	336,278	125,690	14,320	71,883	6,591	7,449	8,832	10,963
합자회사 Limited Partnership	3,701	86	73	330	1,007	306	432	494
합명회사 General Partnership	767	222	36	91	58	5	22	95
유한회사 Limited Liability Company	13,313	3,346	40	440	144	147	91	200
비영리법인 Not for profit Corporation	16,669	5,305	411	1,885	698	467	550	763
외국법인 Foreign Corporation	1,413	1,076	34	166	2	9	1	12
사업연도 종료일별 by End of Business Year	372,141	135,725	14,914	74,795	8,500	8,383	9,928	12,527
3월말 법인 Ended Mar. 31	3,115	2,128	44	345	23	28	39	41
6월말 법인 Ended Jun. 30	2,788	1,449	81	404	51	62	46	64
9월말 법인 Ended Sep. 30	1,278	805	30	181	12	26	23	28
12월말 법인 Ended Dec. 31	360,725	128,938	14,683	73,435	8,359	8,201	9,754	12,280
기타 종료일 Ended Other Date	4,235	2,405	76	430	55	66	66	114
조정구분별 by Type of Adjustment	372,141	135,725	14,914	74,795	8,500	8,383	9,928	12,527
외부조정 Adjustment by CPA or CPTA	340,393	124,502	13,838	70,150	7,589	7,842	9,276	11,053
자기조정 Self-adjustment	31,748	11,223	1,076	4,645	911	541	652	1,474

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] 2007년에 법인세를 신고한 법인 수입

[B] 업태분류는 법인세 신고서상 기재된 주업종으로 분류한 것으로 여러 업종을 겸업하는 경우 주업종에 실적이 포함됨

8-6-4. 지역별 신고 법인수 I (2/2)

Number of Corporations Filed Tax Return by Region I (2/2)

[단위 : 개]

In each

구분 Classification		광주청 Gwangju RTO			대구청 Daegu RTO		부산청 Busan RTO			
		광주	전북	전남	대구	경북	부산	울산	경남	제주
		Gwangju	Jeonbuk	Jeonnam	Daegu	Gyeongbuk	Busan	Ulsan	Gyeongnam	Jeju
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
2003년	2003 Total	7,574	8,476	10,664	10,554	12,129	18,261	4,138	14,183	2,665
2004년	2004 Total	7,878	8,798	10,669	10,650	12,658	18,779	4,371	15,054	2,795
2005년	2005 Total	8,162	9,155	11,283	11,074	13,426	19,444	4,563	15,708	2,991
2006년	2006 Total	8,510	9,894	12,051	11,593	14,202	20,366	4,887	16,639	3,295
2007년	2007 Total	8,964	10,461	12,826	12,319	15,408	20,978	5,259	17,669	3,485
업태별	by Industry [B]	8,964	10,461	12,826	12,319	15,408	20,978	5,259	17,669	3,485
농·임·어업	Agriculture, Forestry & Fishing	14	251	511	13	253	112	31	189	193
광업	Mining	22	77	71	18	138	11	15	74	8
제조업	Manufacturing	1,572	2,041	2,293	2,895	4,349	3,720	1,203	5,876	264
전기·가스·수도업	Utilities	21	17	35	8	22	12	8	16	5
건설업	Construction	1,920	3,483	4,655	2,548	4,971	3,731	1,452	4,792	1,078
도매업	Wholesale	1,956	1,375	1,733	2,244	1,439	5,124	683	2,008	438
소매업	Retail	475	403	446	299	366	569	114	381	106
음식·숙박업	Food Services & Accommodation	102	62	64	95	101	164	34	106	88
운수·창고·통신업	Transportation, Warehousing & Telecommunication	566	685	1,172	739	943	2,337	477	1,004	526
금융·보험업	Finance & Insurance	302	338	312	550	433	670	130	478	140
부동산업	Real Estate	533	361	220	645	399	1,001	182	559	121
서비스업	Services	1,262	1,083	1,038	1,946	1,536	2,908	822	1,712	371
보건업	Health Care	10	51	34	32	75	76	19	62	13
기타 업종	Others	209	234	242	287	383	543	89	412	134
법인종류별	by Type of Corporation	8,964	10,461	12,826	12,319	15,408	20,978	5,259	17,669	3,485
주식회사	Stock Company	7,652	4,561	9,655	11,284	13,947	19,556	4,956	15,932	3,007
합자회사	Limited Partnership	91	46	141	105	216	69	15	284	6
합명회사	General Partnership	13	15	67	24	42	32	15	29	1
유한회사	Limited Liability Company	739	5,078	2,215	67	110	144	40	414	98
비영리법인	Not for profit Corporation	469	759	741	833	1,073	1,129	230	986	370
외국법인	Foreign Corporation	-	2	7	6	20	48	3	24	3
사업연도 종료일별	by End of Business Year	8,964	10,461	12,826	12,319	15,408	20,978	5,259	17,669	3,485
3월말 법인	Ended Mar. 31	22	53	28	63	58	117	11	99	16
6월말 법인	Ended Jun. 30	42	91	69	87	63	134	14	95	36
9월말 법인	Ended Sep. 30	9	35	10	16	22	37	12	27	5
12월말 법인	Ended Dec. 31	8,821	10,145	12,593	12,043	15,079	20,506	5,200	17,302	3,386
기타 종료일	Ended Other Date	70	137	126	110	186	184	22	146	42
조정구분별	by Type of Adjustment	8,964	10,461	12,826	12,319	15,408	20,978	5,259	17,669	3,485
외부조정	Adjustment by CPA or CPTA	7,750	9,127	11,171	10,997	13,577	19,390	4,898	16,192	3,041
자기조정	Self-adjustment	1,214	1,334	1,655	1,322	1,831	1,588	361	1,477	444

생산부서 : 법인세과(조태복 397-1812)

[2007년 8-7-1]

[A] Based on number of corporations that filed returns in 2007

[B] Industry classification is based on the business category as reported on the corporation tax return. In case a taxpayer operates two or more categories of business, only the category of the main business is counted.

8-6-5. 지역별 신고 법인수 II (1/4)

Number of Corporations Filed Tax Return by Region II (1/4)

[단위 : 개]

In each

구분 Classification	합계 Total [A] (1=2+~+17)	서울청 Seoul RTO (2)	중부청 Jungbu RTO			대전청 Daejeon RTO		
			인천 Incheon (3)	경기 Gyeonggi (4)	강원 Gangwon (5)	대전 Daejeon (6)	충북 Chungbuk (7)	충남 Chungnam (8)
수입금액 규모별 by Size of Total Revenue	372,141	135,725	14,914	74,795	8,500	8,383	9,928	12,527
5억 이하 500 million won or less	177,308	67,159	5,719	31,503	4,713	4,303	4,769	6,248
10억 이하 1 billion won or less	49,000	17,191	2,074	10,356	1,213	1,193	1,372	1,566
20억 이하 2 billion won or less	50,709	17,645	2,434	11,413	1,104	1,138	1,250	1,578
50억 이하 5 billion won or less	52,041	17,944	2,546	12,181	853	1,047	1,389	1,630
100억 이하 10 billion won or less	21,800	7,584	1,118	4,984	342	384	590	694
200억 이하 20 billion won or less	10,937	3,917	545	2,351	152	161	312	398
500억 이하 50 billion won or less	6,312	2,414	308	1,291	91	89	164	267
1000억 이하 100 billion won or less	2,026	844	99	425	22	35	43	74
5000억 이하 500 billion won or less	1,582	739	61	244	9	24	36	64
5000억 초과 500 billion won over	426	288	10	47	1	9	3	8
자산 규모별 by Size of Total Assets	372,141	135,725	14,914	74,795	8,500	8,383	9,928	12,527
5억 이하 500 million won or less	185,638	75,218	6,758	34,744	3,843	4,613	4,411	5,561
10억 이하 1 billion won or less	62,844	19,829	2,560	12,975	1,955	1,410	1,932	2,418
20억 이하 2 billion won or less	47,485	15,222	2,051	10,493	1,268	964	1,343	1,673
50억 이하 5 billion won or less	38,363	11,903	1,818	9,037	796	736	1,142	1,366
100억 이하 10 billion won or less	15,838	4,958	839	3,713	241	282	464	581
200억 이하 20 billion won or less	7,922	2,880	365	1,633	113	136	235	302
500억 이하 50 billion won or less	7,216	2,729	312	1,171	146	124	239	313
1000억 이하 100 billion won or less	3,342	1,290	103	507	76	57	98	173
5000억 이하 500 billion won or less	2,789	1,251	82	441	56	43	60	123
5000억 초과 500 billion won over	704	445	26	81	6	18	4	17
자본규모별 by Size of Capital	372,141	135,725	14,914	74,795	8,500	8,383	9,928	12,527
5천만 이하 50 million won or less	135,150	60,264	5,318	27,461	2,012	2,876	2,504	3,053
1억 이하 100 million won or less	57,928	21,377	2,558	12,181	927	1,354	1,342	1,788
5억 이하 500 million won or less	119,737	36,464	4,865	23,723	3,377	2,930	3,833	4,757
10억 이하 1 billion won or less	30,255	7,952	1,116	5,823	1,291	631	1,226	1,514
50억 이하 5 billion won or less	22,432	6,373	829	4,578	796	462	872	1,194
100억 이하 10 billion won or less	2,908	1,306	96	542	45	54	83	107
500억 이하 50 billion won or less	2,757	1,412	95	387	42	45	64	84
1000억 이하 100 billion won or less	444	239	15	52	3	17	3	15
5000억 이하 500 billion won or less	406	254	14	34	7	9	1	13
5000억 초과 500 billion won over	124	84	8	14	-	5	-	2

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] 2007년에 법인세를 신고한 법인 수임

[A] Based on number of corporations that filed returns in 2007

8-6-5. 지역별 신고 법인수 II (2/4)

Number of Corporations Filed Tax Return by Region II (2/4)

[단위 : 개]

In each

구분 Classification		광주청 Gwangju RTO			대구청 Daegu RTO		부산청 Busan RTO			
		광주	전북	전남	대구	경북	부산	울산	경남	제주
		Gwangju	Jeonbuk	Jeonnam	Daegu	Gyeongbuk	Busan	Ulsan	Gyeongnam	Jeju
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
수입금액 규모별	by Size of Total Revenue	8,964	10,461	12,826	12,319	15,408	20,978	5,259	17,669	3,485
	5억 이하 500 million won or less	4,585	5,633	6,943	6,098	7,724	9,705	2,184	7,961	2,061
	10억 이하 1 billion won or less	1,243	1,446	1,773	1,523	1,915	2,710	725	2,267	433
	20억 이하 2 billion won or less	1,262	1,336	1,586	1,642	1,973	2,848	768	2,315	417
	50억 이하 5 billion won or less	1,107	1,159	1,492	1,683	2,033	3,122	881	2,623	351
	100억 이하 10 billion won or less	398	458	547	757	884	1,294	359	1,291	116
	200억 이하 20 billion won or less	196	245	288	332	472	678	196	644	50
	500억 이하 50 billion won or less	99	129	141	176	267	390	80	362	44
	1000억 이하 100 billion won or less	45	32	29	57	74	118	28	94	7
	5000억 이하 500 billion won or less	25	21	23	47	55	106	28	94	6
	5000억 초과 500 billion won over	4	2	4	4	11	7	10	18	-
자산 규모별	by Size of Total Assets	8,964	10,461	12,826	12,319	15,408	20,978	5,259	17,669	3,485
	5억 이하 500 million won or less	4,924	5,045	6,359	6,229	6,750	10,307	2,335	6,981	1,560
	10억 이하 1 billion won or less	1,446	2,205	2,693	1,857	3,035	3,330	1,050	3,416	733
	20억 이하 2 billion won or less	1,095	1,371	1,728	1,564	2,136	2,696	729	2,671	481
	50억 이하 5 billion won or less	774	994	1,109	1,332	1,746	2,297	584	2,350	379
	100억 이하 10 billion won or less	306	321	339	599	726	1,049	251	1,048	121
	200억 이하 20 billion won or less	152	178	183	255	370	530	95	410	85
	500억 이하 50 billion won or less	146	187	191	292	331	447	100	426	62
	1000억 이하 100 billion won or less	62	89	143	104	182	188	56	188	26
	5000억 이하 500 billion won or less	49	66	73	77	115	114	48	157	34
	5000억 초과 500 billion won over	10	5	8	10	17	20	11	22	4
자본규모별	by Size of Capital	8,964	10,461	12,826	12,319	15,408	20,978	5,259	17,669	3,485
	5천만 이하 50 million won or less	2,931	2,503	2,932	4,620	3,968	7,243	1,761	4,623	1,081
	1억 이하 100 million won or less	1,639	1,554	1,917	1,726	2,013	3,882	858	2,423	389
	5억 이하 500 million won or less	3,153	4,137	5,111	4,286	6,076	7,126	1,795	6,861	1,243
	10억 이하 1 billion won or less	674	1,290	1,688	860	1,887	1,347	445	2,095	416
	50억 이하 5 billion won or less	448	864	1,059	641	1,249	1,048	308	1,414	297
	100억 이하 10 billion won or less	57	51	59	70	90	165	35	122	26
	500억 이하 50 billion won or less	48	47	48	85	100	137	44	90	29
	1000억 이하 100 billion won or less	6	11	5	18	13	15	5	24	3
	5000억 이하 500 billion won or less	7	4	7	11	11	10	8	15	1
	5000억 초과 500 billion won over	1	-	-	2	1	5	-	2	-

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-6-5. 지역별 신고 법인수 II (3/4)

Number of Corporations Filed Tax Return by Region II (3/4)

[단위 : 개]

In each

구분 Classification	합계 Total [A] (1=2+~+17)	서울청 Seoul RTO (2)	중부청 Jungbu RTO			대전청 Daejeon RTO		
			인천 Incheon (3)	경기 Gyeonggi (4)	강원 Gangwon (5)	대전 Daejeon (6)	충북 Chungbuk (7)	충남 Chungnam (8)
소득금액 규모별 by Size of Taxable Income	372,141	135,725	14,914	74,795	8,500	8,383	9,928	12,527
-1억 이하 (-)100 million won or less	27,603	14,825	887	5,776	222	404	471	654
-1천만 이하 (-)10 million won or less	52,979	15,938	2,058	12,394	1,235	1,459	1,295	1,901
0 이하 Zero won or less	39,898	16,073	1,146	6,424	803	975	940	1,368
1천만 이하 10 million won or less	50,733	18,445	1,651	7,999	1,527	1,213	1,535	1,845
5천만 이하 50 million won or less	86,530	29,935	3,692	16,950	2,494	2,035	2,577	2,929
1억 이하 100 million won or less	41,488	14,839	1,969	8,980	880	892	1,159	1,306
2억 이하 200 million won or less	30,400	10,181	1,492	6,901	616	659	821	969
5억 이하 500 million won or less	22,603	7,516	1,100	5,115	450	399	620	850
10억 이하 1 billion won or less	8,525	3,102	392	1,870	136	144	231	293
50억 이하 5 billion won or less	8,368	3,339	409	1,830	123	159	214	303
100억 이하 10 billion won or less	1,443	642	67	311	7	19	42	58
500억 이하 50 billion won or less	1,225	654	43	210	6	15	22	42
500억 초과 50 billion won over	346	236	8	35	1	10	1	9
과세표준 규모별 by Size of Tax Base	372,141	135,725	14,914	74,795	8,500	8,383	9,928	12,527
0 No Taxable Income	167,505	73,144	5,397	31,617	2,903	3,690	3,508	4,949
1천만 이하 10 million won or less	37,201	10,672	1,332	6,417	1,345	952	1,329	1,545
5천만 이하 50 million won or less	68,554	20,144	3,172	14,070	2,213	1,699	2,281	2,548
1억 이하 100 million won or less	34,422	10,553	1,771	7,900	789	799	1,026	1,186
2억 이하 200 million won or less	27,008	8,512	1,365	6,276	565	591	743	862
5억 이하 500 million won or less	20,142	6,298	1,036	4,643	429	346	569	785
10억 이하 1 billion won or less	7,529	2,549	367	1,675	130	135	218	273
50억 이하 5 billion won or less	7,259	2,663	367	1,699	115	133	193	278
100억 이하 10 billion won or less	1,218	496	61	282	5	16	39	54
500억 이하 50 billion won or less	1,015	504	38	186	5	13	21	40
500억 초과 50 billion won over	288	190	8	30	1	9	1	7
총부담세액 규모별 by Size of Total Tax Payable	372,141	135,725	14,914	74,795	8,500	8,383	9,928	12,527
0 No Taxable Income	160,130	69,427	5,064	30,424	2,753	3,614	3,365	4,677
5천만 이하 50 million won or less	186,603	56,599	8,574	38,846	5,330	4,384	5,912	6,980
1억 이하 100 million won or less	10,297	3,500	523	2,272	221	139	294	379
3억 이하 300 million won or less	8,620	3,221	440	1,936	131	142	212	274
5억 이하 500 million won or less	2,110	829	112	484	37	38	52	79
10억 이하 1 billion won or less	1,851	837	95	380	18	30	37	65
20억 이하 2 billion won or less	1,176	560	57	232	6	14	33	32
50억 이하 5 billion won or less	753	383	35	142	1	9	13	30
100억 이하 10 billion won or less	277	153	5	42	2	3	9	4
500억 이하 50 billion won or less	256	167	7	32	-	8	1	6
500억 초과 50 billion won over	68	49	2	5	1	2	-	1

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-6-5. 지역별 신고 법인수 II (4/4)

Number of Corporations Filed Tax Return by Region II (4/4)

[단위 : 개]

In each

구분 Classification	광주청 Gwangju RTO			대구청 Daegu RTO		부산청 Busan RTO					
	광주	전북	전남	대구	경북	부산	울산	경남	제주		
	Gwangju (9)	Jeonbuk (10)	Jeonnam (11)	Daegu (12)	Gyeongbuk (13)	Busan (14)	Ulsan (15)	Gyeongnam (16)	Jeju (17)		
소득금액 규모별	by Size of Taxable Income		8,964	10,461	12,826	12,319	15,408	20,978	5,259	17,669	3,485
-1억 이하	(-)100 million won or less	206	302	96	678	421	1,322	294	862	183	
-1천만 이하	(-)10 million won or less	1,442	1,470	1,730	2,123	2,347	3,754	740	2,448	645	
0 이하	Zero won or less	1,317	1,327	1,659	1,375	1,583	2,271	479	1,670	488	
1천만 이하	10 million won or less	1,580	1,994	2,792	1,634	2,512	2,489	556	2,439	522	
5천만 이하	50 million won or less	2,237	2,747	3,403	2,876	3,794	4,633	1,317	4,147	764	
1억 이하	100 million won or less	964	1,033	1,264	1,313	1,685	2,319	664	1,890	331	
2억 이하	200 million won or less	570	741	903	1,066	1,221	1,759	530	1,692	279	
5억 이하	500 million won or less	385	538	626	711	1,039	1,297	372	1,420	165	
10억 이하	1 billion won or less	123	162	179	249	397	521	132	535	59	
50억 이하	5 billion won or less	98	113	136	231	328	475	133	435	42	
100억 이하	10 billion won or less	21	19	18	34	44	75	20	64	2	
500억 이하	50 billion won or less	18	13	17	23	29	57	18	53	5	
500억 초과	50 billion won over	3	2	3	6	8	6	4	14	-	
과세표준 규모별	by Size of Tax Base		8,964	10,461	12,826	12,319	15,408	20,978	5,259	17,669	3,485
0	No Taxable Income	3,766	4,034	4,466	5,245	5,504	9,374	1,929	6,314	1,665	
1천만 이하	10 million won or less	1,245	1,657	2,349	1,306	2,174	1,920	494	2,043	421	
5천만 이하	50 million won or less	1,960	2,378	3,033	2,473	3,334	3,851	1,133	3,643	622	
1억 이하	100 million won or less	892	924	1,190	1,182	1,533	2,065	598	1,719	295	
2억 이하	200 million won or less	525	689	859	986	1,134	1,600	486	1,579	236	
5억 이하	500 million won or less	344	491	593	645	975	1,171	344	1,323	150	
10억 이하	1 billion won or less	108	158	174	232	371	449	120	518	52	
50억 이하	5 billion won or less	90	102	128	199	308	423	117	405	39	
100억 이하	10 billion won or less	18	16	14	27	42	67	19	60	2	
500억 이하	50 billion won or less	14	10	17	21	25	52	15	51	3	
500억 초과	50 billion won over	2	2	3	3	8	6	4	14	-	
총부담세액 규모별	by Size of Total Tax Payable		8,964	10,461	12,826	12,319	15,408	20,978	5,259	17,669	3,485
0	No Taxable Income	3,697	3,890	4,732	5,032	5,242	8,817	1,783	6,083	1,530	
5천만 이하	50 million won or less	4,924	6,123	7,579	6,576	9,115	10,679	3,081	10,109	1,792	
1억 이하	100 million won or less	160	240	263	301	467	607	178	669	84	
3억 이하	300 million won or less	102	133	163	261	376	534	133	500	62	
5억 이하	500 million won or less	26	20	34	55	72	127	29	110	6	
10억 이하	1 billion won or less	20	27	20	38	70	93	23	91	7	
20억 이하	2 billion won or less	16	19	16	33	37	63	15	42	1	
50억 이하	5 billion won or less	12	3	8	16	19	32	9	40	1	
100억 이하	10 billion won or less	5	5	6	4	2	18	3	14	2	
500억 이하	50 billion won or less	2	1	4	2	5	7	3	11	-	
500억 초과	50 billion won over	-	-	1	1	3	1	2	-	-	

생산세부 : 법인세과(조태복 397-1812)

[2007년 8-7-2]

8-6-6. 업태별 신고 법인수 I (1/2)

Number of Corporations Filed Tax Return by Industry I (1/2)

[단위 : 개]

In each

구분 Classification		합계 Total [A] (1=2+~+15)	농업·임· 어업 Agriculture, Forestry & Fishing (2)	광업 Mining (3)	제조업 Manufacturing (4)	전기·가스 ·수도업 Utilities (5)	건설업 Construction (6)	도매업 Wholesale (7)
2003년	2003 Total	303,462	1,909	947	79,598	199	62,514	73,598
2004년	2004 Total	316,777	2,048	982	81,598	203	64,645	76,359
2005년	2005 Total	333,313	2,163	1,010	82,458	228	66,152	69,925
2006년	2006 Total	352,647	2,083	995	83,460	244	69,734	73,635
2007년	2007 Total	372,141	2,726	1,008	81,134	318	72,095	76,496
지역별	by Region	372,141	2,726	1,008	81,134	318	72,095	76,496
서울	Seoul	135,725	73	90	17,148	55	16,497	36,624
인천	Incheon	14,914	13	9	5,290	10	2,308	2,837
경기	Gyeonggi	74,795	381	119	25,768	52	12,680	15,133
강원	Gangwon	8,500	185	180	1,131	17	3,538	805
대전	Daejeon	8,383	16	10	1,350	6	1,829	1,686
충북	Chungbuk	9,928	148	87	2,796	13	2,946	1,109
충남	Chungnam	12,527	343	79	3,438	21	3,667	1,302
광주	Gwangju	8,964	14	22	1,572	21	1,920	1,956
전북	Jeonbuk	10,461	251	77	2,041	17	3,483	1,375
전남	Jeonnam	12,826	511	71	2,293	35	4,655	1,733
대구	Daegu	12,319	13	18	2,895	8	2,548	2,244
경북	Gyeongbuk	15,408	253	138	4,349	22	4,971	1,439
부산	Busan	20,978	112	11	3,720	12	3,731	5,124
울산	Ulsan	5,259	31	15	1,203	8	1,452	683
경남	Gyeongnam	17,669	189	74	5,876	16	4,792	2,008
제주	Jeju	3,485	193	8	264	5	1,078	438
법인종류별	by Type of Corporation	372,141	2,726	1,008	81,134	318	72,095	76,496
주식회사	Stock Company	336,278	2,211	879	79,237	292	66,862	72,904
합자회사	Limited Partnership	3,701	62	45	191	1	1,269	471
합명회사	General Partnership	767	22	2	25	-	25	128
유한회사	Limited Liability Company	13,313	102	78	1,088	11	3,651	2,169
비영리법인	Not for profit Corporation	16,669	327	4	540	12	262	368
외국법인	Foreign Corporation	1,413	2	-	53	2	26	456
사업연도 종료일별	by End of Business Year	372,141	2,726	1,008	81,134	318	72,095	76,496
3월말 법인	Ended Mar. 31	3,115	16	3	457	4	74	499
6월말 법인	Ended Jun. 30	2,788	20	7	561	-	164	507
9월말 법인	Ended Sep. 30	1,278	7	3	271	-	46	221
12월말 법인	Ended Dec. 31	360,725	2,637	985	79,535	311	71,716	74,933
기타 종료일	Ended Other Date	4,235	46	10	310	3	95	336
조정구분별	by Type of Adjustment	372,141	2,726	1,008	81,134	318	72,095	76,496
외부조정	Adjustment by CPA or CPTA	340,393	2,121	926	76,943	291	68,393	71,675
자기조정	Self-adjustment	31,748	605	82	4,191	27	3,702	4,821

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] 2007년에 법인세를 신고한 법인 수임

[B] 업태분류는 법인세 신고서상 기재된 주업종으로 분류한 것으로 여러 업종을 겸업하는 경우 주업종에 포함됨

8-6-6. 업태별 신고 법인수 I (2/2)

Number of Corporations Filed Tax Return by Industry I (2/2)

[단위 : 개]

In each

구분 Classification		소매업 Retail (8)	음식·숙박업 Food Services & Accommodation (9)	운수·창고·통신업 Transportation, Warehousing & Telecommunication (10)	금융·보험업 Finance & Insurance (11)	부동산업 Real Estate (12)	서비스업 Services (13)	보건업 Health Care (14)	기타업종 Others (15)
2003년	2003 Total	**	1,984	17,869	10,263	7,340	42,443	693	4,105
2004년	2004 Total	**	1,993	18,408	9,912	8,559	47,251	712	4,107
2005년	2005 Total	10,820	2,322	20,195	10,431	9,914	52,703	778	4,214
2006년	2006 Total	11,059	2,825	21,291	11,225	11,405	59,419	822	4,450
2007년	2007 Total	11,635	3,105	22,583	12,224	13,290	67,283	881	7,363
지역별	by Region	11,635	3,105	22,583	12,224	13,290	67,283	881	7,363
서울	Seoul	4,494	1,264	7,475	6,582	5,088	37,398	180	2,757
인천	Incheon	372	80	1,218	303	432	1,805	32	205
경기	Gyeonggi	2,179	559	3,195	880	2,391	10,405	133	920
강원	Gangwon	340	111	461	235	219	925	41	312
대전	Daejeon	344	76	458	312	459	1,630	39	168
충북	Chungbuk	326	91	615	265	290	1,038	31	173
충남	Chungnam	421	108	712	294	390	1,404	53	295
광주	Gwangju	475	102	566	302	533	1,262	10	209
전북	Jeonbuk	403	62	685	338	361	1,083	51	234
전남	Jeonnam	446	64	1,172	312	220	1,038	34	242
대구	Daegu	299	95	739	550	645	1,946	32	287
경북	Gyeongbuk	366	101	943	433	399	1,536	75	383
부산	Busan	569	164	2,337	670	1,001	2,908	76	543
울산	Ulsan	114	34	477	130	182	822	19	89
경남	Gyeongnam	381	106	1,004	478	559	1,712	62	412
제주	Jeju	106	88	526	140	121	371	13	134
법인종류별	by Type of Corporation	11,635	3,105	22,583	12,224	13,290	67,283	881	7,363
주식회사	Stock Company	10,122	2,852	20,050	6,172	10,426	61,442	116	2,713
합자회사	Limited Partnership	128	14	796	17	120	521	1	65
합명회사	General Partnership	11	1	78	10	35	398	-	32
유한회사	Limited Liability Company	559	128	1,392	2,139	374	1,481	2	139
비영리법인	Not for profit Corporation	795	104	190	3,798	2,304	2,798	761	4,406
외국법인	Foreign Corporation	20	6	77	88	31	643	1	8
사업연도 종료일별	by End of Business Year	11,635	3,105	22,583	12,224	13,290	67,283	881	7,363
3월말 법인	Ended Mar. 31	58	18	190	774	172	703	3	144
6월말 법인	Ended Jun. 30	98	23	142	562	137	498	1	68
9월말 법인	Ended Sep. 30	23	9	50	311	84	229	-	24
12월말 법인	Ended Dec. 31	11,415	3,034	22,105	9,162	12,365	65,191	835	6,501
기타 종료일	Ended Other Date	41	21	96	1,415	532	662	42	626
조정구분별	by Type of Adjustment	11,635	3,105	22,583	12,224	13,290	67,283	881	7,363
외부조정	Adjustment by CPA or CPTA	10,258	2,909	21,128	8,005	12,033	62,220	855	2,636
자기조정	Self-Adjustment	1,377	196	1,455	4,219	1,257	5,063	26	4,727

생산부서 : 법인세과(조태복 397-1812)

[2007년 8-7-3]

[A] Based on number of corporations that filed returns in 2007

[B] Industry classification is based on the business category as reported on the corporation tax return. In case a taxpayer operates two or more categories of business, only the category of the main business is counted.

8-6-7. 업태별 신고 법인수 II (1/4)

Number of Corporations Filed Tax Return by Industry II (1/4)

[단위 : 개]

In each

구분 Classification		합계	농업·임·어업	광업	제조업	전기·가스·수도업	건설업	도매업
		Total [A] [B] (1=2+~+15)	Agriculture, Forestry & Fishing (2)	Mining (3)	Manufacturing (4)	Utilities (5)	Construction (6)	Wholesale (7)
수입금액 규모별	by Size of Total Revenue	372,141	2,726	1,008	81,134	318	72,095	76,496
	5억 이하 500 million won or less	177,308	1,815	480	26,604	188	34,931	29,472
	10억 이하 1 billion won or less	49,000	243	129	10,222	24	11,587	9,992
	20억 이하 2 billion won or less	50,709	211	151	12,656	18	10,435	12,216
	50억 이하 5 billion won or less	52,041	266	141	15,629	18	9,128	14,148
	100억 이하 10 billion won or less	21,800	120	69	7,675	6	3,123	6,110
	200억 이하 20 billion won or less	10,937	35	26	4,094	2	1,499	2,651
	500억 이하 50 billion won or less	6,312	25	8	2,476	12	887	1,275
	1000억 이하 100 billion won or less	2,026	5	1	857	9	287	372
	5000억 이하 500 billion won or less	1,582	6	2	752	21	177	230
	5000억 초과 500 billion won over	426	-	1	169	20	41	30
자산 규모별	by Size of Total Assets	372,141	2,726	1,008	81,134	318	72,095	76,496
	5억 이하 500 million won or less	185,638	1,474	370	28,313	135	29,199	42,065
	10억 이하 1 billion won or less	62,844	372	161	12,600	35	19,857	13,417
	20억 이하 2 billion won or less	47,485	304	203	12,799	35	11,752	10,344
	50억 이하 5 billion won or less	38,363	266	160	14,146	24	6,660	7,065
	100억 이하 10 billion won or less	15,838	123	59	6,779	7	1,985	2,093
	200억 이하 20 billion won or less	7,922	93	35	2,826	7	974	756
	500억 이하 50 billion won or less	7,216	67	13	2,022	13	940	461
	1000억 이하 100 billion won or less	3,342	13	3	835	15	382	162
	5000억 이하 500 billion won or less	2,789	13	2	646	25	293	112
	5000억 초과 500 billion won over	704	1	2	168	22	53	21
자본금규모별	by Size of Capital	372,141	2,726	1,008	81,134	318	72,095	76,496
	5천만 이하 50 million won or less	135,150	863	133	25,757	75	6,806	41,575
	1억 이하 100 million won or less	57,928	552	80	13,320	38	2,949	14,319
	5억 이하 500 million won or less	119,737	884	388	26,378	95	41,981	16,281
	10억 이하 1 billion won or less	30,255	221	211	7,276	16	13,439	2,591
	50억 이하 5 billion won or less	22,432	177	183	6,481	30	6,331	1,371
	100억 이하 10 billion won or less	2,908	12	4	933	10	218	173
	500억 이하 50 billion won or less	2,757	15	6	786	32	227	164
	1000억 이하 100 billion won or less	444	-	-	87	6	82	10
	5000억 이하 500 billion won or less	406	2	2	93	12	50	8
	5000억 초과 500 billion won over	124	-	1	23	4	12	4

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] 2007년에 법인세를 신고한 법인 수입

[B] 업태분류는 법인세 신고서상 기재된 주업종으로 분류한 것으로 여러 업종을 겸업하는 경우 주업종에 포함됨

8-6-7. 업태별 신고 법인수 II (2/4)

Number of Corporations Filed Tax Return by Industry II (2/4)

[단위 : 개]

In each

구분 Classification		소매업 Retail (8)	음식·숙박업 Food Services & Accommodation (9)	운수·창고·통신업 Transportation, Warehousing & Telecommunication (10)	금융·보험업 Finance & Insurance (11)	부동산업 Real Estate (12)	서비스업 Services (13)	보건업 Health Care (14)	기타업종 Others (15)
수입금액 규모별 by Size of Total Revenue		11,635	3,105	22,583	12,224	13,290	67,283	881	7,363
5억 이하	500 million won or less	5,243	1,586	11,907	5,932	10,345	41,877	218	6,710
10억 이하	1 billion won or less	1,547	527	3,056	1,426	937	8,999	82	229
20억 이하	2 billion won or less	1,530	410	3,106	1,600	678	7,425	96	177
50억 이하	5 billion won or less	1,689	349	2,799	1,467	606	5,475	171	155
100억 이하	10 billion won or less	769	100	897	632	303	1,830	111	55
200억 이하	20 billion won or less	461	57	427	460	191	933	84	17
500억 이하	50 billion won or less	270	41	219	409	133	495	52	10
1000억 이하	100 billion won or less	55	13	82	108	55	148	27	7
5000억 이하	500 billion won or less	50	20	66	98	38	85	35	2
5000억 초과	500 billion won over	21	2	24	92	4	16	5	1
자산 규모별 by Size of Total Assets		11,635	3,105	22,583	12,224	13,290	67,283	881	7,363
5억 이하	500 million won or less	6,985	1,482	13,964	4,877	4,316	45,802	167	6,489
10억 이하	1 billion won or less	1,747	443	3,516	366	1,668	8,296	63	303
20억 이하	2 billion won or less	1,241	362	2,404	350	1,945	5,431	101	214
50억 이하	5 billion won or less	700	361	1,578	606	2,427	4,062	138	170
100억 이하	10 billion won or less	258	210	537	672	1,226	1,667	143	79
200억 이하	20 billion won or less	110	104	260	1,047	736	804	121	49
500억 이하	50 billion won or less	171	74	168	1,991	537	650	79	30
1000억 이하	100 billion won or less	209	27	63	1,052	229	313	28	11
5000억 이하	500 billion won or less	187	35	60	965	180	219	36	16
5000억 초과	500 billion won over	27	7	33	298	26	39	5	2
자본금규모별 by Size of Capital		11,635	3,105	22,583	12,224	13,290	67,283	881	7,363
5천만 이하	50 million won or less	6,561	1,404	4,033	5,866	4,770	31,516	125	5,666
1억 이하	100 million won or less	1,938	502	7,742	371	2,021	13,285	30	781
5억 이하	500 million won or less	2,047	677	9,407	1,281	3,780	15,808	128	602
10억 이하	1 billion won or less	356	180	657	1,006	937	3,136	127	102
50억 이하	5 billion won or less	580	233	541	2,162	1,216	2,684	315	128
100억 이하	10 billion won or less	75	44	93	646	218	397	49	36
500억 이하	50 billion won or less	53	54	70	632	250	360	68	40
1000억 이하	100 billion won or less	10	9	12	106	49	54	15	4
5000억 이하	500 billion won or less	12	2	12	110	42	36	22	3
5000억 초과	500 billion won over	3	-	16	44	7	7	2	1

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

[A] Based on number of corporations that filed returns in 2007

[B] Industry classification is based on the business category as reported on the corporation tax return. In case a taxpayer operates two or more categories of business, only the category of the main business is counted.

8-6-7. 업태별 신고 법인수 II (3/4)

Number of Corporations Filed Tax Return by Industry II (3/4)

[단위 : 개]

In each

구분 Classification	합계 Total [A] [B] (1=2+~+15)	농업·임·어업 Agriculture, Forestry & Fishing (2)	광업 Mining (3)	제조업 Manufacturing (4)	전기·가스·수도업 Utilities (5)	건설업 Construction (6)	도매업 Wholesale (7)
소득금액 규모별 by Size of Taxable Income	372,141	2,726	1,008	81,134	318	72,095	76,496
-1억 이하 (-)100 million won or less	27,603	162	102	6,685	37	3,284	3,713
-1천만 이하 (-)10 million won or less	52,979	320	140	8,772	43	6,101	11,551
0 이하 Zero won or less	39,898	771	139	4,765	70	3,987	6,948
1천만 이하 10 million won or less	50,733	413	92	7,675	28	13,955	10,810
5천만 이하 50 million won or less	86,530	474	183	17,151	47	23,746	19,582
1억 이하 100 million won or less	41,488	232	118	11,320	13	8,816	10,254
2억 이하 200 million won or less	30,400	131	82	9,339	10	5,869	6,859
5억 이하 500 million won or less	22,603	136	87	7,890	5	3,722	4,119
10억 이하 1 billion won or less	8,525	45	36	3,093	4	1,206	1,322
50억 이하 5 billion won or less	8,368	36	22	3,247	16	1,065	1,060
100억 이하 10 billion won or less	1,443	3	4	599	10	162	158
500억 이하 50 billion won or less	1,225	3	2	475	21	147	107
500억 초과 50 billion won over	346	-	1	123	14	35	13
과세표준 규모별 by Size of Tax Base	372,141	2,726	1,008	81,134	318	72,095	76,496
0 No Taxable Income	167,505	1,479	489	30,545	178	20,992	32,631
1천만 이하 10 million won or less	37,201	356	67	5,312	23	11,700	7,159
5천만 이하 50 million won or less	68,554	395	154	13,472	39	20,038	15,617
1억 이하 100 million won or less	34,422	196	86	9,145	6	8,148	8,385
2억 이하 200 million won or less	27,008	111	71	8,488	8	5,462	6,329
5억 이하 500 million won or less	20,142	112	80	7,217	3	3,445	3,874
10억 이하 1 billion won or less	7,529	40	33	2,849	4	1,123	1,238
50억 이하 5 billion won or less	7,259	31	23	2,996	12	901	1,004
100억 이하 10 billion won or less	1,218	3	2	555	11	131	146
500억 이하 50 billion won or less	1,015	3	2	440	20	123	102
500억 초과 50 billion won over	288	-	1	115	14	32	11
총부담세액 규모별 by Size of Total Tax Payable	372,141	2,726	1,008	81,134	318	72,095	76,496
0 No Taxable Income	160,130	1,832	439	29,905	169	19,409	31,217
5천만 이하 50 million won or less	186,603	788	482	42,398	87	48,800	40,602
1억 이하 100 million won or less	10,297	58	38	3,393	2	1,739	2,107
3억 이하 300 million won or less	8,620	34	30	2,994	5	1,336	1,639
5억 이하 500 million won or less	2,110	4	13	789	1	263	354
10억 이하 1 billion won or less	1,851	5	1	675	6	226	283
20억 이하 2 billion won or less	1,176	2	3	467	12	144	159
50억 이하 5 billion won or less	753	1	1	295	15	97	89
100억 이하 10 billion won or less	277	2	-	100	4	38	32
500억 이하 50 billion won or less	256	-	1	96	11	33	14
500억 초과 50 billion won over	68	-	-	22	6	10	-

생산부서 : 법인세과(조태복 397-1812)

[다음페이지 계속]

8-6-7. 업태별 신고 법인수 II (4/4)

Number of Corporations Filed Tax Return by Industry II (4/4)

[단위 : 개]

In each

구분 Classification	소매업	음식·숙박업	운수·창고·통신업	금융·보험업	부동산업	서비스업	보건업	기타업종
	Retail	Food Services & Accommodation	Transportation, Warehousing & Telecommunication	Finance & Insurance	Real Estate	Services	Health Care	Others
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
소득금액 규모별 by Size of Taxable Income	11,635	3,105	22,583	12,224	13,290	67,283	881	7,363
-1억 이하 (-)100 million won or less	858	563	1,363	1,483	2,156	6,919	121	157
-1천만 이하 (-)10 million won or less	2,371	724	4,118	1,217	2,734	14,279	99	510
0 이하 Zero won or less	1,386	328	2,834	1,621	2,527	9,515	114	4,893
1천만 이하 10 million won or less	1,653	310	3,781	1,962	1,318	7,928	41	767
5천만 이하 50 million won or less	2,613	489	5,709	1,212	1,641	12,978	101	604
1억 이하 100 million won or less	1,056	219	2,115	590	712	5,795	79	169
2억 이하 200 million won or less	716	201	1,232	816	668	4,267	114	96
5억 이하 500 million won or less	527	135	778	1,296	615	3,110	98	85
10억 이하 1 billion won or less	198	52	274	755	317	1,126	47	50
50억 이하 5 billion won or less	190	56	266	823	445	1,063	56	23
100억 이하 10 billion won or less	26	14	55	148	86	162	8	8
500억 이하 50 billion won or less	24	13	41	203	64	121	3	1
500억 초과 50 billion won over	17	1	17	98	7	20	-	-
과세표준 규모별 by Size of Tax Base	11,635	3,105	22,583	12,224	13,290	67,283	881	7,363
0 No Taxable Income	5,895	2,075	11,840	6,894	8,865	39,210	475	5,937
1천만 이하 10 million won or less	1,245	213	2,662	1,030	955	5,851	32	596
5천만 이하 50 million won or less	2,035	305	4,189	864	1,194	9,699	67	486
1억 이하 100 million won or less	929	141	1,660	459	540	4,530	59	138
2억 이하 200 million won or less	630	158	1,031	652	545	3,353	89	81
5억 이하 500 million won or less	479	107	653	1,043	478	2,511	68	72
10억 이하 1 billion won or less	181	38	237	516	248	952	43	27
50억 이하 5 billion won or less	181	46	226	509	357	911	42	20
100억 이하 10 billion won or less	25	10	45	92	52	137	4	5
500억 이하 50 billion won or less	20	11	29	101	50	111	2	1
500억 초과 50 billion won over	15	1	11	64	6	18	-	-
총부담세액 규모별 by Size of Total Tax Payable	11,635	3,105	22,583	12,224	13,290	67,283	881	7,363
0 No Taxable Income	5,591	1,916	10,942	6,696	8,318	37,407	415	5,874
5천만 이하 50 million won or less	5,425	1,021	10,778	4,008	3,904	26,581	339	1,390
1억 이하 100 million won or less	256	56	339	591	317	1,316	39	46
3억 이하 300 million won or less	210	57	284	461	350	1,134	54	32
5억 이하 500 million won or less	53	17	73	105	128	288	15	7
10억 이하 1 billion won or less	41	13	66	115	132	267	13	8
20억 이하 2 billion won or less	19	9	55	72	77	150	5	2
50억 이하 5 billion won or less	16	10	27	64	36	97	1	4
100억 이하 10 billion won or less	8	5	7	42	17	22	-	-
500억 이하 50 billion won or less	14	1	9	50	9	18	-	-
500억 초과 50 billion won over	2	-	3	20	2	3	-	-

생산부서 : 법인세과(조태복 397-1812)

[2007년 8-7-4]

9

부가가치세

Value Added Tax

9 부가가치세

1) 부가가치세의 개념

- (1) 부가가치세는 재화 또는 용역이 생산유통되는 모든 단계에서 이에 참여한 각 기업이 추가 창출한 가치인 부가가치(Value Added)에 대하여 과세하는 조세를 말함

2) 과세방법

- (1) 부가가치세 과세방법은 전단계세액공제법을 채택하고 있음

$$\text{부가가치세} = \text{매출세액}(\text{매출액} \times \text{세율}) - \text{매입세액}$$

3) 과세대상

- (1) 과세대상 : 사업자가 공급하는 재화 또는 용역의 공급과 재화의 수입

4) 과세표준

- (1) 과세표준 : 재화 또는 용역의 공급에 대한 과세표준은 당해 공급에 대한 대가 또는 시가의 합계액인 공급가액으로 함

5) 납세의무자

- (1) 부가가치세의 납세의무자는 영리목적의 유무에 불구하고 사업상 독립적으로 재화 또는 용역을 공급하는 자이며, 이러한 납세의무자에는 개인·법인(국가·지방자치단체와 지방자치단체 조합을 포함)과 법인격없는 사단·재단·기타단체를 포함

6) 과세기간

- (1) 부가가치세 과세기간은 1년을 2개 과세기간으로 나누어 매 6월을 1과세기간으로 하되, 각 과세기간별로 예정신고기간을 정하여 운영하고 있음
- 제1기 : 1. 1. ~ 6. 30.(제1기분 예정신고기간 : 1. 1. ~ 3. 31.)
 - 제2기 : 7. 1. ~ 12. 31.(제2기분 예정신고기간 : 7. 1. ~ 9. 30.)

7) 세 율

- (1) 일반과세자 : 10%
- (2) 간이과세자 : (공급대가×업종별 부가가치율)의 10%

* 업종별 부가가치율 : 소매업(15/100), 제조, 전기·가스 및 수도사업(20/100), 건설, 부동산임대업, 농·수·임·어업, 기타 서비스업, 음식점업, 숙박업(30/100), 운수·창고 및 통신(40/100)

부가가치세 계산 흐름도(일반과세자)



9-1-1. 부가가치세 신고 현황 총괄 (1/2)

Summary of Value Added Tax Return [G] (1/2)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		면세분매출 Tax-exempted Transaction [C]	
		인원	과세 표준	세액	인원	과세 표준	인원	수입금액
		Number of Returns	Tax Base	Tax Amount	Number of Returns	Tax Base	Number of Returns	Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
2006년 합계 2006 Total	4,260,946	4,147,865	1,792,209,408	177,204,306	113,081	628,510,384	183,556	220,320,335
2006년 1기 2006 The 1st Period	4,152,466	4,040,925	857,188,390	84,723,367	111,541	302,381,046	168,925	98,856,016
2006년 2기 2006 The 2nd Period	4,260,946	4,147,865	935,021,018	92,480,939	113,081	326,129,338	183,556	121,464,319
법인사업자 Corporations	420,154	360,391	1,403,053,226	140,215,398	59,763	611,454,225	52,498	190,728,297
2006년 1기 The 1st Period	409,212	350,556	670,455,733	67,000,461	58,656	293,982,901	48,087	85,015,685
2006년 2기 The 2nd Period	420,154	360,391	732,597,493	73,214,937	59,763	317,471,324	52,498	105,712,612
일반사업자 General Taxpayers	2,216,802	2,163,821	362,956,877	36,277,719	52,981	17,051,610	111,342	25,800,926
2006년 1기 The 1st Period	2,150,484	2,097,841	173,812,266	17,372,007	52,643	8,395,787	103,424	11,381,824
2006년 2기 The 2nd Period	2,216,802	2,163,821	189,144,611	18,905,712	52,981	8,655,823	111,342	14,419,102
간이사업자 Simplified Taxpayers	1,623,990	1,623,653	26,199,305	711,189	337	4,549	19,716	3,791,112
2006년 1기 The 1st Period	1,592,770	1,592,528	12,920,391	350,899	242	2,358	17,414	2,458,507
2006년 2기 The 2nd Period	1,623,990	1,623,653	13,278,914	360,290	337	2,191	19,716	1,332,605
2007년 합계 2007 Total	4,601,534	4,484,805	1,969,672,685	194,732,451	116,729	710,193,559	194,560	242,404,750
2007년 1기 2007 The 1st Period	4,478,140	4,364,650	939,394,030	92,824,619	113,490	336,008,814	180,220	105,524,623
2007년 2기 2007 The 2nd Period	4,601,534	4,484,805	1,030,278,655	101,907,832	116,729	374,184,745	194,560	136,880,127
법인사업자 Corporations	456,019	393,806	1,539,886,728	153,915,153	62,213	691,893,690	56,638	211,000,792
2007년 1기 The 1st Period	442,746	382,444	733,521,734	73,309,882	60,302	327,065,779	51,251	91,557,971
2007년 2기 The 2nd Period	456,019	393,806	806,364,994	80,605,271	62,213	364,827,911	56,638	119,442,821
일반사업자 General Taxpayers	2,385,687	2,331,469	400,228,769	40,018,248	54,218	18,293,587	117,758	28,803,020
2007년 1기 The 1st Period	2,312,531	2,259,667	191,285,315	19,120,194	52,864	8,939,723	110,928	12,852,058
2007년 2기 The 2nd Period	2,385,687	2,331,469	208,943,454	20,898,054	54,218	9,353,864	117,758	15,950,962
간이사업자 Simplified Taxpayers	1,759,828	1,759,530	29,557,188	799,050	298	6,282	20,164	2,600,938
2007년 1기 The 1st Period	1,722,863	1,722,539	14,586,981	394,543	324	3,312	18,041	1,114,594
2007년 2기 The 2nd Period	1,759,828	1,759,530	14,970,207	404,507	298	2,970	20,164	1,486,344

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 신고인원은 2007.2기 확정신고 인원임

[B] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

[C] 면세분매출은 부가가치세법 제12조 규정의 부가가치세가 면세되는 매출분임

[D] 매입과세표준 및 세액은 세금계산서매입과 기타매입(의제매입, 신용카드수취매입 등)을 포함함

[E] 간이사업자의 매입세액은 공제세액에 포함되었음

[F] 공제세액은 예정고지세액 및 예정신고 미환급세액을 제외한 금액임

[G] 부가가치세 신고현황은 당초신고일 이후 통계연보 작성일까지의 변동사항(추가,정정,삭제)을 반영한 수치임

9-1-1. 부가가치세 신고 현황 총괄 (2/2)

Summary of Value Added Tax Return [G] (2/2)

[단위 : 백만원]

In million won

구분 Classification	매입세액 Input Tax [D]			납부세액 Tax Payable (12=4-11)	가산 세액 Penalty Tax (13)	공제 세액 Tax Credit [E][F][G] (14)	차감납부 할 세액 Adjusted Tax Payable (15=12+13-14+16)	차감환급 할 세액 Adjusted Tax Refundable (16)
	인원 Number of Returns (9)	과세표준 Tax Base (10)	세액 Tax Amount (11)					
2006년 합계 2006 Total	2,089,106	1,811,001,395	161,238,051	15,966,255	20,568	1,018,525	53,338,564	38,370,266
2006년 1기 2006 The 1st Period	2,052,054	868,877,334	77,300,588	7,422,779	10,151	499,685	25,503,523	18,570,278
2006년 2기 2006 The 2nd Period	2,089,106	942,124,061	83,937,463	8,543,476	10,417	518,840	27,835,041	19,799,988
법인사업자 Corporations	365,895	1,537,539,276	135,011,362	5,204,036	8,039	158,336	40,700,421	35,646,682
2006년 1기 The 1st Period	360,906	737,342,012	64,649,514	2,350,947	3,767	76,595	19,499,663	17,221,544
2006년 2기 The 2nd Period	365,895	800,197,264	70,361,848	2,853,089	4,272	81,741	21,200,758	18,425,138
일반사업자 General Taxpayers	1,723,211	273,462,119	26,226,689	10,051,030	12,205	564,280	12,222,539	2,723,584
2006년 1기 The 1st Period	1,691,148	131,535,322	12,651,074	4,720,933	6,220	275,940	5,799,947	1,348,734
2006년 2기 The 2nd Period	1,723,211	141,926,797	13,575,615	5,330,097	5,985	288,340	6,422,592	1,374,850
간이사업자 Simplified Taxpayers	-	-	-	711,189	324	295,909	415,604	-
2006년 1기 The 1st Period	-	-	-	350,899	164	147,150	203,913	-
2006년 2기 The 2nd Period	-	-	-	360,290	160	148,759	211,691	-
2007년 합계 2007 Total	2,216,043	2,014,521,223	178,220,152	16,512,299	24,134	1,144,020	57,699,354	42,306,941
2007년 1기 2007 The 1st Period	2,162,580	961,415,212	85,156,528	7,668,091	11,874	564,204	27,298,593	20,182,832
2007년 2기 2007 The 2nd Period	2,216,043	1,053,106,011	93,063,624	8,844,208	12,260	579,816	30,400,761	22,124,109
법인사업자 Corporations	389,794	1,707,747,591	149,579,585	4,335,568	9,335	174,826	43,555,436	39,385,359
2007년 1기 The 1st Period	382,347	816,554,296	71,392,042	1,917,840	4,382	83,666	20,581,938	18,743,382
2007년 2기 The 2nd Period	389,794	891,193,295	78,187,543	2,417,728	4,953	91,160	22,973,498	20,641,977
일반사업자 General Taxpayers	1,826,249	306,773,632	28,640,567	11,377,681	14,389	621,297	13,692,355	2,921,582
2007년 1기 The 1st Period	1,780,233	144,860,916	13,764,486	5,355,708	7,296	308,885	6,493,569	1,439,450
2007년 2기 The 2nd Period	1,826,249	161,912,716	14,876,081	6,021,973	7,093	312,412	7,198,786	1,482,132
간이사업자 Simplified Taxpayers	-	-	-	799,050	410	347,897	451,563	-
2007년 1기 The 1st Period	-	-	-	394,543	196	171,653	223,086	-
2007년 2기 The 2nd Period	-	-	-	404,507	214	176,244	228,477	-

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-1-1]

[A] Based on the final returns of the 2nd period of 2007

[B] Zero-rate transaction is the transaction for which "0" tax rate is applicable under Article 11 of the Value Added Tax Law

[C] Tax-exempted transaction is the transaction that is VAT-exempted under article 12 of the Value Added Tax Law

[D] Input tax base and input tax amount include input with tax invoices, credit card sales slip and deemed input

[E] Tax credit includes Input tax of simplified taxpayers

[F] Tax credit excludes notified tax or non-refunded tax for preliminary return

[G] VAT return data reflects changes (addition, correction, and omission) from the return date until publication of the Statistical Yearbook

9-1-2. 부가가치세 신고 현황 I (1/2)

Value Added Tax Return I (1/2)

[단위 : 백만원]

In million won

구분 Classification		신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction [B]			영세율매출 Zero-rate Transaction		면세분매출 Tax-exempted Transaction	
			인원 Number of Returns	과세 표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세 표준 Tax Base	인원 Number of Returns	수입금액 Revenue
2005년 합계	2005 Total	4,123,306	4,008,707	1,646,229,207	162,869,234	114,599	581,500,568	176,463	207,757,227
2006년 합계	2006 Total	4,260,946	4,147,865	1,792,209,408	177,204,306	113,081	628,510,384	183,556	220,320,335
2007년 합계	2007 Total	4,601,534	4,484,805	1,969,672,685	194,732,451	116,729	710,193,559	194,560	242,404,750
법인사업자	by Corporations	456,019	393,806	1,539,886,728	153,915,153	62,213	691,893,690	56,638	211,000,792
50백만 미만	Under 50 million won	150,001	147,052	857,824	84,796	2,949	37,130	15,048	23,751,596
50백만 이상	50 million won or more	142,507	127,541	26,691,246	2,667,311	14,966	1,514,218	16,938	22,243,742
5억 이상	500 million won or more	84,212	68,030	74,598,659	7,455,574	16,182	5,910,292	10,829	17,771,292
15억 이상	1.5 billion won or more	29,571	22,005	68,501,260	6,845,545	7,566	6,820,665	4,412	14,986,625
25억 이상	2.5 billion won or more	25,263	17,191	128,458,607	12,837,962	8,072	14,509,310	3,981	27,137,344
50억 이상	5 billion won or more	8,453	5,018	84,225,775	8,416,995	3,435	11,490,062	1,538	10,459,569
75억 이상	7.5 billion won or more	4,197	2,310	58,988,723	5,896,086	1,887	9,280,014	834	7,098,023
100억 이상	10 billion won or more	7,161	3,364	178,431,493	17,833,571	3,797	34,622,666	1,725	25,051,600
250억 이상	25 billion won or more	2,469	850	124,829,957	12,475,598	1,619	32,997,307	646	15,113,081
500억 이상	50 billion won or more	2,185	445	794,303,184	79,401,715	1,740	574,712,026	687	47,387,920
일반사업자	by General Taxpayers	2,385,687	2,331,469	400,228,769	40,018,248	54,218	18,293,587	117,758	28,803,020
24백만 미만	Under 24 million won	1,095,151	1,089,280	6,405,165	643,046	5,871	37,255	29,496	6,085,012
24백만 이상	24 million won or more	442,918	437,217	13,120,939	1,314,489	5,701	95,421	18,268	2,799,244
48백만 이상	48 million won or more	132,507	130,138	7,698,565	770,655	2,369	61,771	7,024	1,307,379
60백만 이상	60 million won or more	96,742	94,601	7,871,644	787,714	2,141	70,911	6,006	1,128,181
72백만 이상	72 million won or more	144,337	140,214	17,660,840	1,766,665	4,123	187,699	10,745	2,341,931
1억 이상	100 million won or more	226,498	216,820	47,178,596	4,717,964	9,678	748,921	20,308	3,971,921
2억 이상	200 million won or more	168,133	155,631	84,380,442	8,435,626	12,502	2,297,379	16,752	4,068,556
5억 이상	500 million won or more	53,340	46,496	73,291,605	7,325,940	6,844	3,001,059	5,298	2,554,274
10억 이상	1 billion won or more	19,723	16,132	64,658,086	6,462,711	3,591	3,844,930	2,862	1,826,036
20억 이상	2 billion won or more	6,338	4,940	77,962,887	7,793,438	1,398	7,948,241	999	2,720,486
간이사업자	by Simplified Taxpayers	1,759,828	1,759,530	29,557,188	799,050	298	6,282	20,164	2,600,938
3백만 미만	Under 3 million won	469,792	469,672	317,823	9,075	120	38	4,196	313,502
3백만 이상	3 million won or more	406,769	406,728	986,875	28,352	41	136	2,980	126,274
6백만 이상	6 million won or more	570,579	570,515	4,407,885	134,495	64	551	5,838	323,140
12백만 이상	12 million won or more	144,667	144,639	5,057,130	149,108	28	753	3,187	357,943
18백만 이상	18 million won or more	84,322	84,308	4,294,237	112,724	14	674	2,022	389,492
24백만 이상	24 million won or more	62,726	62,701	8,210,855	207,815	25	1,849	1,407	861,075
48백만 이상	48 million won or more	10,991	10,986	2,507,939	65,000	5	865	299	153,882
72백만 이상	72 million won or more	9,982	9,981	3,774,444	92,481	1	1,416	235	75,630

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 인원은 2007년 2기 확정 신고인원임

[B] 예정신고누락분 과세표준은 과세분매출(2)에 포함되었음

[C] 간이사업자의 각 기별 과세표준이 12백만원 미만인 사업자는 납세의무가 면제됨(신규 및 폐업자는 환산금액 기준임)

[A] Based on the final returns of the 2nd period of 2007

[B] Taxable Transaction includes Tax Base left out of the preliminary return

[C] Simplified taxpayers whose tax base is less than 12 million won for each filing period are exempted from tax obligation.

For newly or closed business, the taxable period, if shorter than 6 months, is recalculated so that it would become the 6-month period as for the on-going business)

9-1-2. 부가가치세 신고 현황 I (2/2)

Value Added Tax Return I (2/2)

[단위 : 백만원]

In million won

구분 Classification		매입세액 Input Tax			납부세액 Tax Payable	가산 세액 Penalty Tax	공제 세액 Tax Credit [D]	차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount					
		(5)							
2005년 합계	2005 Total	2,015,288	1,656,734,809	147,190,862	15,678,372	22,303	890,153	49,609,329	34,798,807
2006년 합계	2006 Total	2,089,106	1,811,001,395	161,238,051	15,966,255	20,568	1,018,525	53,338,564	38,370,266
2007년 합계	2007 Total	2,216,043	2,014,521,223	178,220,152	16,512,299	24,134	1,144,020	57,699,354	42,306,941
법인사업자	by Corporations	389,794	1,707,747,591	149,579,585	4,335,568	9,335	174,826	43,555,436	39,385,359
50백만 미만	Under 50 million won	87,846	17,415,974	1,638,897	-1,554,101	354	480	157,639	1,711,866
50백만 이상	50 million won or more	139,076	27,847,821	2,513,613	153,698	1,880	3,167	1,381,638	1,229,227
5억 이상	500 million won or more	83,805	57,587,052	5,498,152	1,957,422	1,914	17,003	3,115,281	1,172,948
15억 이상	1.5 billion won or more	29,472	54,491,106	5,122,585	1,722,960	951	16,157	2,466,823	759,069
25억 이상	2.5 billion won or more	25,203	107,229,002	10,200,262	2,637,700	1,074	36,132	4,135,136	1,532,494
50억 이상	5 billion won or more	8,435	73,854,805	6,985,649	1,431,346	596	7,084	2,501,098	1,076,240
75억 이상	7.5 billion won or more	4,186	52,201,056	4,931,949	964,137	360	1,020	1,667,202	703,725
100억 이상	10 billion won or more	7,132	168,649,182	15,673,440	2,160,131	1,317	3,936	5,048,401	2,890,889
250억 이상	25 billion won or more	2,458	123,981,048	11,591,546	884,052	258	2,933	3,551,712	2,670,335
500억 이상	50 billion won or more	2,181	1,024,490,545	85,423,492	-6,021,777	631	86,914	19,530,506	25,638,566
일반사업자	by General Taxpayers	1,826,249	306,773,632	28,640,567	11,377,681	14,389	621,297	13,692,355	2,921,582
24백만 미만	Under 24 million won	582,376	12,723,280	1,215,850	-572,804	2,318	14,535	475,706	1,060,727
24백만 이상	24 million won or more	412,284	14,505,511	782,235	532,254	1,678	28,744	687,020	181,832
48백만 이상	48 million won or more	127,630	4,583,512	444,961	325,694	691	17,083	375,726	66,424
60백만 이상	60 million won or more	93,779	4,709,444	456,154	331,560	592	18,053	373,954	59,855
72백만 이상	72 million won or more	140,932	10,892,989	1,051,182	715,483	1,165	42,304	787,078	112,734
1억 이상	100 million won or more	223,344	31,038,537	2,920,357	1,797,607	2,389	121,017	1,922,822	243,843
2억 이상	200 million won or more	166,822	57,182,781	5,461,468	2,974,158	2,896	195,209	3,109,955	328,110
5억 이상	500 million won or more	53,098	53,206,734	5,093,874	2,232,066	1,462	104,700	2,382,869	254,041
10억 이상	1 billion won or more	19,669	51,086,733	4,860,335	1,602,376	682	47,118	1,802,197	246,257
20억 이상	2 billion won or more	6,315	66,844,111	6,354,152	1,439,286	516	32,534	1,775,027	367,759
간이사업자	by Simplified Taxpayers	-	-	-	799,050	410	347,897	451,563	-
3백만 미만	Under 3 million won	-	-	-	9,075	2	844	8,233	-
3백만 이상	3 million won or more	-	-	-	28,352	7	2,962	25,397	-
6백만 이상	6 million won or more	-	-	-	134,495	23	13,626	120,892	-
12백만 이상	12 million won or more	-	-	-	149,108	47	23,890	125,265	-
18백만 이상	18 million won or more	-	-	-	112,724	53	37,796	74,981	-
24백만 이상	24 million won or more	-	-	-	207,815	155	135,844	72,126	-
48백만 이상	48 million won or more	-	-	-	65,000	41	54,428	10,613	-
72백만 이상	72 million won or more	-	-	-	92,481	82	78,507	14,056	-

생산부서 : 부가가치세과(김한년 397-1706)

[2008년 신규]

[D] 공제세액은 예정고지세액 및 예정신고 미환급세액을 제외하는 금액임

[D] Tax credit excludes notified tax or non-refunded tax for preliminary return

9-1-3. 부가가치세 신고 현황 II (1/2)

Value Added Tax Return II (1/2)

[단위 : 백만원]

In million won

		제1기 The 1st Period			제2기 The 2nd Period		
		신고건수 Number of Returns [A] (1)	과세표준 Tax Base [C] (2)	납부세액 Tax Payable (3)	신고건수 Number of Returns [A] (1)	과세표준 Tax Base [C] (2)	납부세액 Tax Payable (3)
구분 Classification							
2006년	2006 Year	28,666	5,747,479	475,536	29,011	5,650,518	414,637
법인사업자	by Corporations	4,191	3,062,265	249,846	4,355	3,232,540	220,001
개인사업자	by General Taxpayers	24,475	2,685,214	225,690	24,656	2,417,978	194,636
2007년	2007 Year	29,841	6,525,358	494,368	30,062	6,932,721	451,203
법인사업자	by Corporations [B]	4,619	3,606,744	254,370	4,815	4,418,132	254,891
과세표준 규모별	by Size of Tax Base	4,619	3,606,744	254,370	4,815	4,418,132	254,891
50백만 미만	Under 50 million won	1,038	15,785	-889	1,061	17,347	-2,282
50백만 이상	50 million won or more	2,433	500,747	39,323	2,526	503,504	38,926
5억 이상	500 million won or more	772	664,831	52,298	843	723,839	54,286
15억 이상	1.5 billion won or more	170	318,961	24,629	178	344,428	24,482
25억 이상	2.5 billion won or more	99	334,106	25,304	98	348,748	23,879
50억 이상	5 billion won or more	42	257,814	19,387	41	260,736	18,625
75억 이상	7.5 billion won or more	20	174,930	13,617	19	167,143	12,944
100억 이상	10 billion won or more	31	494,960	27,208	25	376,055	25,211
250억 이상	25 billion won or more	7	230,425	16,432	16	565,151	34,506
500억 이상	50 billion won or more	7	614,185	37,061	8	1,111,181	24,314
사업자 유형별	by Type of Taxpayer	4,619	3,606,744	254,370	4,815	4,418,132	254,891
변호사	Lawyers	672	550,382	43,928	700	637,833	51,695
세무사	Certified Public Tax Accountants	634	368,477	32,522	705	255,192	21,066
공인회계사	Certified Public Accountants	185	552,858	43,854	189	426,326	32,694
관세사	Customs Brokers	218	51,539	4,475	251	57,118	4,915
건축사	Qualified Architect	2,537	1,672,014	97,399	2,605	2,628,730	111,751
변리사	Patent Attorney	47	78,319	3,353	49	85,261	4,025
법무사	Judicial Scrivener	49	7,913	707	52	8,002	719
감정평가사	Property Appraiser	277	325,242	28,132	264	319,670	28,026

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

[A] 신고건수는 사업장 단위로 계산한 것이며, 여러 사람이 한 사업장에서 공동사업을 하는 경우 1건으로 기재됨

[B] 법인사업자의 경우 지점 사업장도 각각 1건으로 기재됨

[C] 과세표준은 부가가치세 신고서상 과세분 매출금액이며, 소득금액이 아님

[A] Number of returns means the place of business which is registered, the joint business owner is recorded "one" person

[B] Branch office is also counted as a person.

[C] Tax base is not income amount but taxable transaction on value added tax declaration

9-1-3. 부가가치세 신고 현황 II (2/2)

Value Added Tax Return II (2/2)

[단위 : 백만원]

In million won

구분 Classification		제1기 The 1st Period			제2기 The 2nd Period		
		신고건수 Number of Returns [A]	과세표준 Tax Base [C]	납부세액 Tax Payable	신고건수 Number of Returns [A]	과세표준 Tax Base [C]	납부세액 Tax Payable
		(1)	(2)	(3)	(1)	(2)	(3)
개인사업자	by General Taxpayers	25,222	2,918,614	239,998	25,247	2,514,589	196,312
과세표준 규모별	by Size of Tax Base	25,222	2,918,614	239,998	25,247	2,514,589	196,312
24백만 미만	Under 24 million won	5,777	52,515	2,976	5,377	52,547	2,996
24백만 이상	24 million won or more	3,968	141,374	11,293	4,662	168,462	13,448
48백만 이상	48 million won or more	1,641	88,490	7,371	2,256	121,692	10,123
60백만 이상	60 million won or more	1,472	96,731	8,123	1,979	130,269	10,979
72백만 이상	72 million won or more	2,834	241,999	20,759	3,719	315,899	26,907
1억 이상	100 million won or more	5,863	828,305	73,562	5,314	724,146	62,543
2억 이상	200 million won or more	3,659	1,203,814	104,712	1,933	682,695	53,523
5억 이상	500 million won or more	8	265,386	11,202	7	318,879	15,793
사업자 유형별	by Type of Taxpayer	25,222	2,918,614	239,998	25,247	2,514,589	196,312
변호사	Lawyers	3,372	605,023	42,923	3,231	658,391	48,131
세무사	Certified Public Tax Accountants	6,806	1,067,111	98,002	6,966	587,421	50,895
공인회계사	Certified Public Accountants	1,003	180,971	16,654	970	89,662	7,671
관세사	Customs Brokers	681	114,954	10,359	698	117,779	10,641
건축사	Qualified Architect	7,222	396,002	28,863	7,204	503,527	35,628
변리사	Patent Attorney	552	180,684	9,478	556	184,728	9,552
법무사	Judicial Scrivener	5,350	361,337	32,537	5,388	359,972	32,555
감정평가사	Property Appraiser	236	12,532	1,182	234	13,109	1,239

작성자 : 부가가치세과 김한년(397-1706)

[2007년 9-4-4]

9-1-4. 부가가치율 현황

Ratio of Value Added

[단위 : 백만원]

In million won

구분 Classification	2007년 제1기 The 1st Period			2007년 제2기 The 2nd Period		
	매출과표 Amount of Taxable Transaction	매입과표 Amount of Input	부가가치율 Ratio [A]	매출과표 Amount of Taxable Transaction	매입과표 Amount of Input	부가가치율 Ratio [A]
	(1)	(2)	(3)	(1)	(2)	(3)
법인사업자 by Corporations	1,060,587,513	816,554,296	23	1,171,192,905	891,193,295	24
농·임·어업 Agriculture, Forestry & Fishing	367,405	325,862	11	451,958	372,290	18
광업 Mining	1,431,700	1,487,328	-4	1,628,060	1,758,877	-8
제조업 Manufacturing	531,016,990	425,617,910	20	578,669,458	463,728,235	20
전기·가스·수도업 Utilities	44,087,043	37,871,139	14	44,084,985	40,298,229	9
도매업 Wholesale	178,119,510	138,642,539	22	191,965,231	147,090,477	23
소매업 Retail	37,145,134	28,754,058	23	40,814,513	31,310,425	23
부동산매매업 Real Estate	2,260,271	2,860,172	-27	2,484,273	3,217,043	-29
건설업 Construction	92,682,474	69,917,747	25	117,540,544	86,324,665	27
음식업 Food Services	3,582,029	2,179,108	39	3,978,581	2,487,242	37
숙박업 Accommodation	2,359,212	1,551,102	34	2,495,573	1,526,918	39
운수·창고·통신업 Transportation, Warehousing & Telecommunication	55,087,910	28,744,291	48	61,549,445	32,764,846	47
부동산임대업 Rental of Real Estate	6,994,480	4,699,423	33	6,632,452	4,919,044	26
대리·중개·도급업 Agent, Brokerage & Contract	22,267,032	12,371,156	44	24,819,397	13,919,731	44
서비스업 Other Services	83,186,323	61,532,461	26	94,078,435	61,475,273	35
일반사업자 by General Taxpayers	200,225,038	144,860,916	28	218,297,318	161,912,716	26
농·임·어업 Agriculture, Forestry & Fishing	34,352	19,495	43	49,086	22,247	55
광업 Mining	73,079	43,683	40	66,555	37,575	44
제조업 Manufacturing	53,201,122	34,826,311	35	57,448,565	36,769,384	36
전기·가스·수도업 Utilities	28,711	26,544	8	26,076	43,494	-67
도매업 Wholesale	52,390,089	44,524,686	15	55,500,012	46,564,195	16
소매업 Retail	32,874,318	29,529,448	10	36,000,526	32,165,069	11
부동산매매업 Real Estate	855,669	765,918	10	1,066,572	978,899	8
건설업 Construction	12,769,962	6,702,716	48	15,618,623	7,712,879	51
음식업 Food Services	15,146,769	11,101,732	27	17,193,546	19,227,153	-12
숙박업 Accommodation	618,449	432,418	30	678,085	475,051	30
운수·창고·통신업 Transportation, Warehousing & Telecommunication	6,415,391	3,963,168	38	6,934,204	4,406,132	36
부동산임대업 Rental of Real Estate	8,255,963	5,826,398	29	8,721,454	5,946,444	32
대리·중개·도급업 Agent, Brokerage & Contract	6,595,054	2,110,530	68	7,387,399	2,339,220	68
서비스업 Other Services	10,966,110	4,987,869	55	11,606,615	5,224,974	55

생산부서 : 부가가치세과(김승현 397-1716)

[2007년 9-4-5]

[A] 부가가치율 = [(매출과표 - 매입과표)/매출과표×100]

[A] Ratio = [(amount of taxable transaction - amount of input) / amount of taxable transaction× 100]

9-1-5. 부가가치세 징수 실적

Collection of Value Added Tax

[단위 : 백만원, %]

In million won, %

연도 Year	합계 Total [A] (1=4+5)	국내분 Domestic Transaction			수입분 Import Transaction (5)	점유비 Ratio	
		납부 Payment (2)	환급 Refund (3)	실세수 Net Payment (4=2-3)		국내분 Domestic (6=4/1)	수입분 Import (7=5/1)
1995년 year 1995	14,636,900	12,801,100	7,051,000	5,750,100	8,886,800	39.3	60.7
1996년 year 1996	16,789,500	14,955,100	8,269,800	6,685,300	10,104,200	39.8	60.2
1997년 year 1997	19,488,000	16,518,800	8,543,200	7,975,600	11,512,400	40.9	59.1
1998년 year 1998	15,706,800	15,539,600	10,767,100	4,772,500	10,934,300	30.4	69.6
1999년 year 1999	20,369,000	18,200,500	9,858,600	8,341,900	12,027,100	41.0	59.0
2000년 year 2000	23,212,000	20,846,000	13,397,600	7,448,400	15,763,600	32.1	67.9
2001년 year 2001	25,834,700	23,690,600	13,997,900	9,692,700	16,142,000	37.5	62.5
2002년 year 2002	31,608,800	28,854,200	14,259,700	14,594,500	17,014,300	46.2	53.8
2003년 year 2003	33,447,000	31,453,900	16,766,100	14,687,800	18,759,200	43.9	56.1
2004년 year 2004	34,571,800	33,933,300	21,834,900	12,098,400	22,473,400	35.0	65.0
2005년 year 2005	36,118,600	35,570,600	23,059,900	12,510,700	23,607,900	34.6	65.4
2006년 year 2006	38,092,900	38,148,500	26,334,600	11,813,900	26,279,000	31.0	69.0
2007년 year 2007	40,941,900	41,290,200	29,000,000	12,290,200	28,651,700	30.0	70.0

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-4-6]

[A] 과세기간에 따른 신고세액이 아니며, 각 회계연도(1월 1일~12월 31일)에 징수, 환급된 세액임

[A] Does not reflect amount of tax return by each taxable period. Based on amounts of tax collected and refund in each fiscal year (Jan. 1 ~ Dec. 31)

9-2-1. 법인사업자 부가가치세 신고 현황 I (1/2)

Value Added Tax Return of Corporations I (1/2)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		면세분매출 Tax-exempted Transaction [C]	
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base	인원 Number of Returns	수입금액 Revenue
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2007년합계 2007 Total	456,019	393,806	1,539,886,728	153,915,153	62,213	691,893,690	56,638	211,000,792
2007년 1기 The 1st Period	442,746	382,444	733,521,734	73,309,882	60,302	327,065,779	51,251	91,557,971
50백만 미만 Under 50 million won	153,291	150,309	1,132,513	112,085	2,982	48,246	13,602	13,529,930
50백만 이상 50 million won or more	141,267	126,081	28,516,117	2,849,029	15,186	1,927,617	16,213	11,185,313
5억 이상 500 million won or more	77,975	61,894	63,068,044	6,302,220	16,081	6,447,940	9,847	12,311,268
15억 이상 1.5 billion won or more	26,320	19,127	45,287,376	4,525,639	7,193	5,578,379	3,740	5,617,649
25억 이상 2.5 billion won or more	22,076	14,558	66,615,254	6,657,684	7,518	9,961,277	3,358	9,408,343
50억 이상 5 billion won or more	7,469	4,402	38,673,172	3,865,085	3,067	6,798,658	1,332	3,830,331
75억 이상 7.5 billion won or more	3,605	1,960	26,140,252	2,612,591	1,645	4,938,020	671	3,027,502
100억 이상 10 billion won or more	6,461	2,936	79,063,874	7,901,935	3,525	19,724,595	1,389	11,785,703
250억 이상 25 billion won or more	2,266	767	58,732,817	5,869,365	1,499	19,525,088	575	4,938,313
500억 이상 50 billion won or more	2,016	410	326,292,315	32,614,249	1,606	252,115,959	524	15,923,619
2007년 2기 The 2nd Period	456,019	393,806	806,364,994	80,605,271	62,213	364,827,911	56,638	119,442,821
50백만 미만 Under 50 million won	150,001	147,052	1,064,311	105,686	2,949	48,376	15,048	17,153,638
50백만 이상 50 million won or more	142,507	127,541	29,430,532	2,942,879	14,966	1,886,859	16,938	19,200,630
5억 이상 500 million won or more	84,212	68,030	69,265,765	6,923,507	16,182	6,310,710	10,829	12,696,884
15억 이상 1.5 billion won or more	29,571	22,005	51,621,249	5,159,322	7,566	5,547,733	4,412	12,335,942
25억 이상 2.5 billion won or more	25,263	17,191	77,200,325	7,714,283	8,072	10,562,447	3,981	8,199,593
50억 이상 5 billion won or more	8,453	5,018	43,935,990	4,391,926	3,435	7,552,977	1,538	5,390,085
75억 이상 7.5 billion won or more	4,197	2,310	30,069,971	3,004,662	1,887	5,962,174	834	2,888,448
100억 이상 10 billion won or more	7,161	3,364	88,055,387	8,800,706	3,797	21,268,270	1,725	13,645,038
250억 이상 25 billion won or more	2,469	850	64,580,218	6,456,587	1,619	20,849,731	646	5,551,647
500억 이상 50 billion won or more	2,185	445	351,141,246	35,105,713	1,740	284,838,634	687	22,380,916

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 신고인원은 2007.2기 확정신고 인원임

[B] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

[C] 면세분매출은 부가가치세법 제12조 규정의 부가가치세가 면세되는 매출분임

[D] 공제세액은 예정신고 미환급세액을 제외한 금액임

9-2-1. 법인사업자 부가가치세 신고 현황 I (2/2)

Value Added Tax Return of Corporations I (2/2)

[단위 : 백만원]

In million won

구분 Classification	매입세액 Input Tax			납부세액 Tax Payable	가산 세액 Penalty Tax	공제 세액 Tax Credit [D]	차감납부 할 세액 Adjusted Tax Payable (15=12+13-14+16)	차감환급 할 세액 Adjusted Tax Refundable
	인원 Number of Returns (9)	과세표준 Tax Base (10)	세액 Tax Amount (11)					
2007년합계 2007 Total	389,794	1,707,747,591	149,579,585	4,335,568	9,335	174,826	43,555,436	39,385,359
2007년 1기 The 1st Period	382,347	816,554,296	71,392,042	1,917,840	4,381	83,666	20,581,938	18,743,382
50백만 미만 Under 50 million won	96,461	12,533,021	1,046,417	-934,330	288	361	136,321	1,070,726
50백만 이상 50 million won or more	138,305	24,139,530	2,306,043	542,986	1,315	4,840	1,286,053	746,591
5억 이상 500 million won or more	77,576	50,221,671	4,722,360	1,579,860	1,017	17,993	2,242,403	679,518
15억 이상 1.5 billion won or more	26,238	38,527,905	3,639,471	886,168	387	14,251	1,380,073	507,769
25억 이상 2.5 billion won or more	22,022	61,354,912	5,765,225	892,458	349	3,902	1,887,377	998,473
50억 이상 5 billion won or more	7,443	34,682,776	3,237,191	627,893	406	1,041	1,060,805	433,545
75억 이상 7.5 billion won or more	3,599	27,268,534	2,555,330	57,260	155	886	715,357	658,828
100억 이상 10 billion won or more	6,439	77,517,933	7,235,908	666,027	181	3,758	2,223,507	1,561,056
250억 이상 25 billion won or more	2,254	58,083,413	5,364,537	504,828	100	7,052	1,697,161	1,199,285
500억 이상 50 billion won or more	2,010	432,224,601	35,519,560	-2,905,310	183	29,582	7,952,881	10,887,591
2007년 2기 The 2nd Period	389,794	891,193,295	78,187,543	2,417,728	4,953	91,160	22,973,498	20,641,977
50백만 미만 Under 50 million won	87,846	13,148,389	1,226,514	-1,120,827	263	332	137,696	1,258,594
50백만 이상 50 million won or more	139,076	24,345,008	2,335,396	607,484	1,254	4,426	1,406,859	802,548
5억 이상 500 million won or more	83,805	55,518,783	5,293,829	1,629,679	1,031	17,133	2,613,015	999,439
15억 이상 1.5 billion won or more	29,472	40,644,187	3,872,569	1,286,753	518	13,579	1,697,370	423,677
25억 이상 2.5 billion won or more	25,203	66,756,923	6,332,430	1,381,853	479	4,082	2,303,328	925,078
50억 이상 5 billion won or more	8,435	38,530,597	3,562,293	829,632	391	1,126	1,271,767	442,869
75억 이상 7.5 billion won or more	4,186	26,878,676	2,497,615	507,046	205	1,009	855,370	349,127
100억 이상 10 billion won or more	7,132	86,919,664	8,147,525	653,180	522	1,530	2,569,758	1,917,585
250억 이상 25 billion won or more	2,458	63,814,518	5,878,831	577,755	108	15,758	1,824,315	1,262,210
500억 이상 50 billion won or more	2,181	474,636,550	39,040,541	-3,934,827	182	32,185	8,294,020	12,260,850

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-1-2]

[A] Number of returns is based on the final returns of the 2nd period of 2007

[B] Zero-rate transaction is the transaction for which "0" tax rate is applicable under Article 11 of the Value Added Tax Law

[C] Tax-exempted transaction is the transaction that is VAT-exempted under article 12 of the Value Added Tax Law

[D] Tax credit excludes non-refunded tax for preliminary return

9-2-2. 법인사업자 부가가치세 신고 현황 II (1/2)

Value Added Tax Return of Corporations II (1/2)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction				영세율매출 Zero-rate Transaction [B]		면세분매출 Tax-exempted Transaction [C]	
		인원	과세표준	세액	인원	과세표준	인원	수입금액	
		Number of Returns	Tax Base	Tax Amount	Number of Returns	Tax Base	Number of Returns	Revenue	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
2007년 합계 2007 Total	456,019	393,806	1,539,886,728	153,915,153	62,213	691,893,690	56,638	211,000,792	
2007년 제1기 The 1st Period	442,746	382,444	733,521,734	73,309,882	60,302	327,065,779	51,251	91,557,971	
농·임·어업 Agriculture, Forestry & Fishing	1,603	1,451	160,812	16,077	152	206,593	553	914,565	
광업 Mining	1,186	1,157	1,296,050	129,574	29	135,650	14	74,947	
제조업 Manufacturing	103,005	73,982	291,019,666	29,088,604	29,023	239,997,324	6,955	10,249,482	
전기·가스·수도업 Utilities	852	740	42,982,101	4,297,440	112	1,104,942	45	169,493	
도매업 Wholesale	87,132	71,847	141,859,276	14,178,546	15,285	36,260,234	9,523	9,959,140	
소매업 Retail	15,876	14,445	36,135,022	3,613,438	1,431	1,010,112	4,592	6,160,169	
부동산매매업 Real Estate	5,784	5,760	2,219,630	221,962	24	40,641	1,062	2,450,180	
건설업 Construction	75,245	74,090	86,166,523	8,612,493	1,155	6,515,951	10,874	26,954,267	
음식업 Food Services	7,364	7,301	3,578,290	357,827	63	3,739	1,274	329,694	
숙박업 Accommodation	939	880	1,912,677	191,236	59	446,535	190	211,624	
운수·창고·통신업 Transportation, Warehousing & Telecommunication	12,058	11,043	31,905,817	3,177,042	1,015	23,182,093	1,092	3,390,993	
부동산임대업 Rental of Real Estate	20,743	20,622	6,246,346	624,553	121	748,134	2,229	1,560,445	
대리·중개·도급업 Agent, Brokerage & Contract	21,280	17,115	14,915,698	1,491,484	4,165	7,351,334	1,376	4,294,118	
서비스업 Other Services	89,679	82,011	73,123,826	7,309,606	7,668	10,062,497	11,472	24,838,854	
2007년 제2기 The 2nd Period	456,019	393,806	806,364,994	80,605,271	62,213	364,827,911	56,638	119,442,821	
농·임·어업 Agriculture, Forestry & Fishing	1,803	1,645	199,744	19,974	158	252,214	656	1,316,672	
광업 Mining	1,193	1,160	1,502,217	149,904	33	125,843	19	98,057	
제조업 Manufacturing	105,660	76,036	311,808,233	31,166,995	29,624	266,861,225	7,615	13,111,500	
전기·가스·수도업 Utilities	1,093	981	42,254,976	4,226,581	112	1,830,009	75	513,564	
도매업 Wholesale	89,949	74,155	153,213,021	15,316,602	15,794	38,752,210	10,305	12,127,460	
소매업 Retail	16,674	15,198	39,495,206	3,950,489	1,476	1,319,307	4,960	6,958,017	
부동산매매업 Real Estate	6,339	6,315	2,418,751	241,879	24	65,522	1,130	2,671,468	
건설업 Construction	76,672	75,406	110,594,918	11,053,847	1,266	6,945,626	11,760	31,451,081	
음식업 Food Services	7,849	7,773	3,953,989	395,661	76	24,592	1,312	381,947	
숙박업 Accommodation	983	766	1,922,296	192,224	217	573,277	197	107,651	
운수·창고·통신업 Transportation, Warehousing & Telecommunication	12,423	11,388	32,869,079	3,276,094	1,035	28,680,366	1,146	3,687,352	
부동산임대업 Rental of Real Estate	21,252	21,128	6,257,691	625,761	124	374,761	2,517	2,034,116	
대리·중개·도급업 Agent, Brokerage & Contract	22,174	17,917	16,122,300	1,612,131	4,257	8,697,097	1,498	5,228,264	
서비스업 Other Services	91,955	83,938	83,752,573	8,377,129	8,017	10,325,862	13,448	39,755,672	

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 신고인원은 2007.2기 확정신고 인원임

[B] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

[C] 면세분매출은 부가가치세법 제12조 규정의 부가가치세가 면세되는 매출분임

[D] 공제세액은 예정신고 미환급세액을 제외한 금액임

9-2-2. 법인사업자 부가가치세 신고 현황 II (2/2)

Value Added Tax Return of Corporations II (2/2)

[단위 : 백만원]

In million won

구분 Classification	매입세액 Input Tax			납부세액 Tax Payable	가산 세액 Penalty Tax	공제 세액 Tax Credit [D]	차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
	인원 Number of Returns	과세 표준 Tax Base	세액 Tax Amount					
	(9)	(10)	(11)	(12=4-11)	(13)	(14)	(15=12+13-14+16)	(16)
2007년 합계 2007 Total	389,794	1,707,747,591	149,579,585	4,335,568	9,335	174,826	43,555,436	39,385,359
2007년 제1기 The 1st Period	382,347	816,554,296	71,392,042	1,917,840	4,382	83,666	20,581,938	18,743,382
농·임·어업 Agriculture, Forestry & Fishing	951	325,862	14,071	2,006	6	31	9,581	7,600
광업 Mining	960	1,487,328	146,081	-16,507	22	9	30,808	47,302
제조업 Manufacturing	94,918	425,617,910	35,633,761	-6,545,157	972	535	5,102,078	11,646,798
전기·가스·수도업 Utilities	764	37,871,139	3,723,955	573,485	1	5	2,836,868	2,263,387
도매업 Wholesale	78,247	138,642,539	12,020,663	2,157,883	946	2,001	3,938,063	1,781,235
소매업 Retail	14,401	28,754,058	2,839,551	773,887	76	663	956,855	183,555
부동산매매업 Real Estate	3,813	2,860,172	282,761	-60,799	101	6	145,874	206,578
건설업 Construction	68,630	69,917,747	6,872,766	1,739,727	1,268	927	2,311,099	571,031
음식업 Food Services	6,955	2,179,108	196,036	161,791	14	39	185,794	24,028
숙박업 Accommodation	799	1,551,102	148,699	42,537	-	2	82,926	40,391
운수·창고·통신업 Transportation, Warehousing & Telecommunication	10,748	28,744,291	2,355,089	821,953	69	74,359	1,169,527	421,864
부동산임대업 Rental of Real Estate	9,918	4,699,423	456,755	167,798	67	145	362,794	195,074
대리·중개·도급업 Agent, Brokerage & Contract	18,070	12,371,156	1,041,503	449,981	202	695	616,419	166,931
서비스업 Other Services	73,173	61,532,461	5,660,351	1,649,255	638	4,249	2,833,252	1,187,608
2006년 제2기 The 2nd Period	389,794	891,193,295	78,187,543	2,417,728	4,953	91,160	22,973,498	20,641,977
농·임·어업 Agriculture, Forestry & Fishing	1,022	372,290	16,412	3,562	5	23	11,439	7,895
광업 Mining	957	1,758,877	171,830	-21,926	7	9	34,158	56,086
제조업 Manufacturing	96,423	463,728,235	38,782,820	-7,615,825	1,274	705	5,706,025	13,321,281
전기·가스·수도업 Utilities	925	40,298,229	3,951,202	275,379	-	5	2,727,391	2,452,017
도매업 Wholesale	79,701	147,090,477	12,924,532	2,392,070	796	2,966	4,317,723	1,927,823
소매업 Retail	15,063	31,310,425	3,103,718	846,771	163	833	1,069,664	223,563
부동산매매업 Real Estate	3,871	3,217,043	318,579	-76,700	86	4	150,065	226,683
건설업 Construction	69,413	86,324,665	8,522,120	2,531,727	1,566	766	3,203,824	671,297
음식업 Food Services	7,382	2,487,242	223,171	172,490	12	41	199,532	27,071
숙박업 Accommodation	812	1,526,918	146,593	45,631	6	3	78,671	33,037
운수·창고·통신업 Transportation, Warehousing & Telecommunication	11,015	32,764,846	2,599,464	676,630	77	77,629	1,129,996	530,918
부동산임대업 Rental of Real Estate	9,911	4,919,044	474,604	151,157	38	142	377,143	226,090
대리·중개·도급업 Agent, Brokerage & Contract	18,447	13,919,731	1,139,363	472,768	247	758	685,853	213,596
서비스업 Other Services	74,852	61,475,273	5,813,135	2,563,994	676	7,276	3,282,014	724,620

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-1-3]

[A] Number of returns is based on the final returns of the 2nd period of 2007

[B] Zero-rate transaction is the transaction for which "0" tax rate is applicable under Article 11 of the Value Added Tax Law

[C] Tax-exempted transaction is the transaction that is VAT-exempted under article 12 of the Value Added Tax Law

[D] Tax credit excludes non-refunded tax for preliminary return

9-2-3. 법인사업자 지역별·업태별 부가가치세 신고 현황 (1/16)

Value Added Tax Return of Corporations by Place of Business and by Industry (1/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원	과세표준	세액	인원	과세표준		
		Number of Returns	Tax Base	Tax Amount	Number of Returns	Tax Base		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
서울 Seoul Total	151,743	128,078	553,848,817	55,350,175	23,665	200,897,023	16,053,273	11,204,090
2007년 1기 The 1st Period	147,458	124,513	262,600,126	26,240,439	22,945	92,511,536	7,628,786	5,292,161
농·임·어업 Agriculture, Forestry & Fishing	63	49	12,908	1,287	14	110,758	199	657
광업 Mining	96	89	62,411	6,242	7	24,260	667	14,277
제조업 Manufacturing	19,980	13,953	40,518,930	4,050,176	6,027	27,943,244	1,012,642	1,284,780
전기·가스·수도업 Utilities	100	78	18,020,308	1,802,006	22	979,748	1,043,555	1,120,524
도매업 Wholesale	39,405	30,852	66,352,626	6,631,870	8,553	25,643,657	1,382,567	1,177,073
소매업 Retail	4,924	4,494	18,735,968	1,873,594	430	234,246	349,253	91,064
부동산매매업 Real Estate	2,602	2,582	1,228,821	122,880	20	33,269	75,009	101,671
건설업 Construction	16,451	15,966	35,230,943	3,521,878	485	4,793,540	815,777	199,126
음식업 Food Services	3,000	2,951	1,728,590	172,857	49	3,150	90,941	16,007
숙박업 Accommodation	158	127	1,097,338	109,734	31	363,757	47,880	19,161
운수·창고·통신업 Transportation, Warehousing & Telecommunication	2,002	1,564	18,563,103	1,845,359	438	20,396,978	579,537	206,078
부동산임대업 Rental of Real Estate	5,979	5,922	3,871,955	387,162	57	512,073	215,324	84,935
대리·중개·도급업 Agent, Brokerage & Contract	10,133	7,130	7,098,047	709,774	3,003	6,329,785	309,183	86,062
서비스업 Other Services	42,565	38,756	50,078,178	5,005,620	3,809	5,143,071	1,706,252	890,746
2007년 2기 The 2nd Period	151,743	128,078	291,248,691	29,109,736	23,665	108,385,487	8,424,487	5,911,929
농·임·어업 Agriculture, Forestry & Fishing	66	51	11,262	1,131	15	149,842	351	1,361
광업 Mining	112	105	56,087	5,608	7	25,497	824	19,614
제조업 Manufacturing	20,176	14,080	44,725,786	4,469,820	6,096	35,173,674	1,171,412	2,081,979
전기·가스·수도업 Utilities	127	103	16,969,110	1,696,867	24	1,724,654	931,821	1,176,207
도매업 Wholesale	40,381	31,606	72,552,541	7,252,070	8,775	27,715,538	1,519,014	1,307,872
소매업 Retail	5,108	4,657	20,306,615	2,030,946	451	523,201	390,158	124,495
부동산매매업 Real Estate	2,743	2,724	1,267,304	126,728	19	62,338	78,365	105,584
건설업 Construction	16,689	16,116	44,283,823	4,426,388	573	4,944,592	1,079,044	237,757
음식업 Food Services	3,199	3,147	1,909,896	191,155	52	21,354	97,996	16,122
숙박업 Accommodation	165	97	1,024,672	102,465	68	430,370	39,087	10,919
운수·창고·통신업 Transportation, Warehousing & Telecommunication	2,072	1,616	19,670,339	1,958,378	456	24,986,863	576,139	247,176
부동산임대업 Rental of Real Estate	6,152	6,092	3,785,914	378,580	60	178,965	223,308	95,993
대리·중개·도급업 Agent, Brokerage & Contract	10,530	7,484	7,678,030	767,749	3,046	7,572,379	331,420	115,237
서비스업 Other Services	44,223	40,200	57,007,312	5,701,851	4,023	4,876,220	1,985,548	371,613

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 신고인원은 2007.2기 확정신고 인원임

[B] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

[C] 전국합계는 "법인사업자 업태별 부가가치세 신고 현황(통계표 9-2-2)"을 참조

9-2-3. 법인사업자 지역별·업태별 부가가치세 신고 현황 (2/16)

Value Added Tax Return of Corporations by Place of Business and by Industry (2/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
인천 Incheon Total	19,561	16,576	72,335,868	7,228,505	2,985	29,432,433	1,683,775	2,800,604
2007년 1기 The 1st Period	19,056	16,086	34,582,995	3,455,355	2,970	14,066,623	779,210	1,337,267
농·임·어업 Agriculture, Forestry & Fishing	14	14	3,712	371	-	-	49	13
광업 Mining	26	26	73,665	7,359	-	-	915	1,255
제조업 Manufacturing	6,539	4,568	17,812,727	1,779,435	1,971	12,539,533	228,631	866,760
전기·가스·수도업 Utilities	36	27	1,587,289	158,679	9	2,973	84,915	321,114
도매업 Wholesale	3,335	2,793	6,958,648	695,447	542	526,954	163,442	42,748
소매업 Retail	649	612	1,151,087	115,096	37	301,264	45,998	16,465
부동산매매업 Real Estate	195	195	215,238	21,523	-	-	16,687	37,748
건설업 Construction	2,646	2,589	3,226,853	322,325	57	75,437	85,241	22,959
음식업 Food Services	294	293	93,309	9,330	1	2	5,863	243
숙박업 Accommodation	26	24	51,489	5,148	2	72	2,744	133
운수·창고·통신업 Transportation, Warehousing & Telecommunication	858	790	882,299	88,004	68	120,205	36,512	10,684
부동산임대업 Rental of Real Estate	920	913	198,068	19,796	7	35,379	13,114	3,697
대리·중개·도급업 Agent, Brokerage & Contract	863	749	512,312	51,230	114	58,580	20,697	1,731
서비스업 Other Services	2,655	2,493	1,816,299	181,612	162	406,224	74,402	11,717
2007년 2기 The 2nd Period	19,561	16,576	37,752,873	3,773,149	2,985	15,365,810	904,564	1,463,336
농·임·어업 Agriculture, Forestry & Fishing	16	16	4,537	453	-	-	43	10
광업 Mining	23	23	81,231	8,133	-	-	1,156	672
제조업 Manufacturing	6,649	4,645	18,868,724	1,886,038	2,004	13,734,681	270,759	951,173
전기·가스·수도업 Utilities	37	29	1,568,032	156,757	8	1,433	79,898	313,705
도매업 Wholesale	3,471	2,942	7,497,933	749,037	529	558,002	196,174	43,891
소매업 Retail	678	643	1,260,987	126,187	35	322,866	49,830	20,780
부동산매매업 Real Estate	209	209	364,168	36,416	-	-	22,290	45,190
건설업 Construction	2,744	2,695	4,178,550	417,593	49	110,175	116,525	52,397
음식업 Food Services	324	323	110,353	11,035	1	1	6,663	181
숙박업 Accommodation	33	24	50,384	5,038	9	7,541	2,497	282
운수·창고·통신업 Transportation, Warehousing & Telecommunication	887	815	912,236	90,983	72	144,767	37,569	12,251
부동산임대업 Rental of Real Estate	941	935	185,831	18,547	6	33,784	12,148	9,667
대리·중개·도급업 Agent, Brokerage & Contract	892	778	614,531	61,449	114	69,679	25,484	2,212
서비스업 Other Services	2,657	2,499	2,055,376	205,483	158	382,881	83,528	10,925

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] Number of returns is based on the final returns of the 2nd period of 2007

[B] Zero-rate transaction is the transaction for which "0" tax rate is applicable under Article 11 of the Value Added Tax Law

[C] For national total, refer to the Table 9-2-2

9-2-3. 법인사업자 지역별·업태별 부가가치세 신고 현황 (3/16)

Value Added Tax Return of Corporations by Place of Business and by Industry (3/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
		(1)	(2)	(3)	(4)	(5)		
경기 Gyeonggi Total	96,140	81,223	299,421,163	29,929,922	14,917	145,781,898	8,673,201	7,343,772
2007년 제1기 The 1st Period	93,437	79,027	141,903,119	14,181,788	14,410	68,825,492	4,059,743	3,595,483
농·임·어업 Agriculture, Forestry & Fishing	261	239	20,748	2,081	22	19,220	1,151	2,192
광업 Mining	124	121	378,798	37,879	3	26,295	2,860	27,173
제조업 Manufacturing	32,732	23,018	68,697,213	6,864,536	9,714	59,927,654	1,232,016	2,625,923
전기·가스·수도업 Utilities	120	101	9,846,616	984,535	19	75,015	755,099	293,462
도매업 Wholesale	17,388	14,405	25,635,621	2,562,623	2,983	5,336,088	739,880	208,156
소매업 Retail	3,009	2,797	4,995,325	499,501	212	54,241	164,212	19,759
부동산매매업 Real Estate	1,202	1,201	353,814	35,381	1	4,000	28,758	19,631
건설업 Construction	13,552	13,317	15,498,909	1,548,847	235	611,122	396,186	80,048
음식업 Food Services	1,489	1,484	558,430	55,843	5	297	32,035	4,596
숙박업 Accommodation	107	105	55,939	5,593	2	602	3,074	2,148
운수·창고·통신업 Transportation, Warehousing & Telecommunication	2,241	2,138	3,661,351	365,224	103	1,721,875	151,453	145,755
부동산임대업 Rental of Real Estate	4,083	4,078	647,294	64,726	5	5,357	42,707	35,744
대리·중개·도급업 Agent, Brokerage & Contract	3,591	3,345	2,791,940	279,178	246	150,170	96,713	30,577
서비스업 Other Services	13,538	12,678	8,761,121	875,841	860	893,556	413,599	100,319
2007년 제2기 The 2nd Period	96,140	81,223	157,518,044	15,748,133	14,917	76,956,406	4,613,458	3,748,289
농·임·어업 Agriculture, Forestry & Fishing	292	271	31,781	3,182	21	19,768	1,527	1,691
광업 Mining	125	122	541,654	54,165	3	29,197	4,109	29,701
제조업 Manufacturing	33,432	23,484	74,795,828	7,474,319	9,948	66,099,081	1,427,059	2,630,560
전기·가스·수도업 Utilities	136	113	9,973,357	997,175	23	52,732	762,228	286,783
도매업 Wholesale	18,073	14,938	27,534,381	2,755,291	3,135	5,620,588	808,503	215,546
소매업 Retail	3,182	2,961	5,533,102	553,401	221	47,557	188,157	20,057
부동산매매업 Real Estate	1,328	1,327	278,711	27,872	1	991	20,916	28,858
건설업 Construction	13,857	13,601	20,321,315	2,031,529	256	813,223	548,847	106,915
음식업 Food Services	1,584	1,578	606,623	60,676	6	358	34,179	4,502
숙박업 Accommodation	108	91	63,968	6,396	17	6,805	2,699	1,541
운수·창고·통신업 Transportation, Warehousing & Telecommunication	2,328	2,227	3,779,432	377,411	101	2,500,622	152,386	202,846
부동산임대업 Rental of Real Estate	4,122	4,111	696,931	69,699	11	19,296	47,971	47,308
대리·중개·도급업 Agent, Brokerage & Contract	3,792	3,529	2,557,201	255,710	263	161,277	106,660	42,101
서비스업 Other Services	13,781	12,870	10,803,760	1,081,307	911	1,584,911	508,217	129,880

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-2-3. 법인사업자 지역별·업태별 부가가치세 신고 현황 (4/16)

Value Added Tax Return of Corporations by Place of Business and by Industry (4/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
강원 Gangwon Total	11,086	10,410	19,099,046	1,909,293	676	2,303,690	784,428	363,547
2007년 제1기 The 1st Period	10,609	9,977	8,547,580	854,444	632	1,109,451	351,533	160,807
농·임·어업 Agriculture, Forestry & Fishing	144	131	10,874	1,087	13	3,422	773	171
광업 Mining	216	210	220,203	22,026	6	1,677	7,625	2,179
제조업 Manufacturing	1,567	1,360	1,956,399	195,498	207	858,932	37,676	92,749
전기·가스·수도업 Utilities	61	50	687,692	68,749	11	2,137	54,205	11,345
도매업 Wholesale	1,276	1,167	1,788,542	178,843	109	44,759	99,795	3,982
소매업 Retail	539	484	547,574	54,755	55	23,134	24,257	730
부동산매매업 Real Estate	81	81	20,413	2,041	-	-	374	543
건설업 Construction	3,394	3,378	1,710,909	171,038	16	12,080	57,508	12,324
음식업 Food Services	126	125	157,671	15,767	1	6	5,716	68
숙박업 Accommodation	122	120	139,499	13,949	2	34	2,954	7,235
운수·창고·통신업 Transportation, Warehousing & Telecommunication	356	347	303,117	30,240	9	1,108	17,700	1,959
부동산임대업 Rental of Real Estate	604	603	49,408	4,940	1	-	2,261	6,823
대리·중개·도급업 Agent, Brokerage & Contract	261	242	254,872	25,471	19	7,439	8,795	365
서비스업 Other Services	1,862	1,679	700,407	70,040	183	154,723	31,894	20,334
2007년 제2기 The 2nd Period	11,086	10,410	10,551,466	1,054,849	676	1,194,239	432,895	202,739
농·임·어업 Agriculture, Forestry & Fishing	176	162	21,202	2,120	14	1,293	1,439	169
광업 Mining	215	207	240,024	24,009	8	1,928	8,371	2,922
제조업 Manufacturing	1,667	1,449	2,301,068	229,964	218	953,180	53,708	98,630
전기·가스·수도업 Utilities	70	59	652,778	65,254	11	1,948	46,228	10,373
도매업 Wholesale	1,347	1,237	1,971,375	197,065	110	43,245	114,304	3,279
소매업 Retail	550	488	624,836	62,524	62	19,820	26,962	1,586
부동산매매업 Real Estate	100	100	32,922	3,292	-	-	674	836
건설업 Construction	3,457	3,437	2,843,523	284,336	20	37,754	102,793	14,824
음식업 Food Services	138	137	147,834	14,783	1	711	2,707	2,122
숙박업 Accommodation	136	125	175,870	17,587	11	1,121	4,336	7,488
운수·창고·통신업 Transportation, Warehousing & Telecommunication	362	351	307,973	30,718	11	889	17,381	3,685
부동산임대업 Rental of Real Estate	639	637	67,073	6,706	2	2	2,540	7,907
대리·중개·도급업 Agent, Brokerage & Contract	270	252	323,428	32,331	18	6,081	9,461	595
서비스업 Other Services	1,959	1,769	841,560	84,160	190	126,267	41,991	48,323

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-2-3. 법인사업자 지역별·업태별 부가가치세 신고 현황 (5/16)

Value Added Tax Return of Corporations by Place of Business and by Industry (5/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
		(1)	(2)	(3)	(4)	(5)		
대전 Daejeon Total	10,926	10,264	29,431,526	2,941,717	662	4,168,314	1,170,868	426,054
2007년 제1기 The 1st Period	10,642	10,002	14,461,655	1,445,659	640	2,037,931	567,548	197,519
농·임·어업 Agriculture, Forestry & Fishing	15	15	1,636	163	-	-	74	1
광업 Mining	12	12	3,535	353	-	-	129	-
제조업 Manufacturing	1,813	1,432	3,563,969	356,184	381	1,837,093	106,805	119,539
전기·가스·수도업 Utilities	17	14	1,183,076	118,262	3	4,388	84,648	5,082
도매업 Wholesale	2,208	2,092	3,524,240	352,346	116	56,094	160,055	31,527
소매업 Retail	464	445	1,508,891	150,889	19	1,394	24,603	14,229
부동산매매업 Real Estate	195	195	84,942	8,494	-	-	4,959	3,649
건설업 Construction	1,960	1,928	1,894,449	189,415	32	46,493	52,590	10,349
음식업 Food Services	192	191	69,195	6,919	1	2	4,240	207
숙박업 Accommodation	25	25	19,045	1,904	-	-	1,165	36
운수·창고·통신업 Transportation, Warehousing & Telecommunication	307	298	1,256,418	125,509	9	9,094	57,560	2,405
부동산임대업 Rental of Real Estate	662	662	112,080	11,208	-	-	7,581	4,948
대리·중개·도급업 Agent, Brokerage & Contract	369	362	255,672	25,567	7	4,409	10,548	780
서비스업 Other Services	2,403	2,331	984,507	98,446	72	78,964	52,591	4,767
2007년 제2기 The 2nd Period	10,926	10,264	14,969,870	1,496,057	662	2,130,383	603,319	228,534
농·임·어업 Agriculture, Forestry & Fishing	14	14	1,576	157	-	-	53	-
광업 Mining	12	12	2,900	290	-	-	104	-
제조업 Manufacturing	1,878	1,489	3,866,118	386,388	389	1,950,225	117,302	125,425
전기·가스·수도업 Utilities	23	20	1,178,221	117,785	3	5,552	84,362	10,902
도매업 Wholesale	2,274	2,144	3,743,802	374,219	130	59,296	171,492	37,443
소매업 Retail	474	450	1,599,970	159,987	24	1,344	28,633	1,053
부동산매매업 Real Estate	196	196	54,590	5,459	-	-	2,309	5,634
건설업 Construction	1,982	1,960	2,139,250	213,586	22	20,033	80,326	12,616
음식업 Food Services	213	212	77,502	7,746	1	799	4,656	511
숙박업 Accommodation	23	18	19,949	1,994	5	1,307	1,018	18
운수·창고·통신업 Transportation, Warehousing & Telecommunication	308	300	695,353	69,451	8	4,995	22,902	10,576
부동산임대업 Rental of Real Estate	682	681	120,399	12,040	1	4,099	11,739	15,734
대리·중개·도급업 Agent, Brokerage & Contract	367	360	308,947	30,894	7	5,150	13,826	941
서비스업 Other Services	2,480	2,408	1,161,293	116,061	72	77,583	64,597	7,681

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-2-3. 법인사업자 지역별·업태별 부가가치세 신고 현황 (6/16)

Value Added Tax Return of Corporations by Place of Business and by Industry (6/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
총복 Chungbuk Total	13,329	11,986	36,767,624	3,675,108	1,343	14,146,643	1,128,907	959,140
2007년 제1기 The 1st Period	12,999	11,656	17,204,003	1,719,444	1,343	6,325,208	520,549	462,138
농·임·어업 Agriculture, Forestry & Fishing	82	80	10,084	1,008	2	128	737	88
광업 Mining	101	97	86,344	8,621	4	3,290	2,752	134
제조업 Manufacturing	3,959	3,004	10,897,275	1,089,058	955	5,936,062	242,266	389,657
전기·가스·수도업 Utilities	35	33	745,408	74,503	2	59	52,927	3,290
도매업 Wholesale	1,352	1,234	1,938,305	193,738	118	190,995	81,374	33,650
소매업 Retail	522	458	492,301	49,229	64	28,591	13,956	4,050
부동산매매업 Real Estate	117	117	36,280	3,628	-	-	2,352	2,302
건설업 Construction	3,225	3,212	1,476,142	147,571	13	3,511	46,347	12,756
음식업 Food Services	236	236	105,036	10,503	-	-	4,531	721
숙박업 Accommodation	41	41	37,005	3,700	-	-	1,843	810
운수·창고·통신업 Transportation, Warehousing & Telecommunication	441	433	406,386	40,549	8	157	21,632	2,245
부동산임대업 Rental of Real Estate	622	614	48,197	4,819	8	4,060	2,664	1,296
대리·중개·도급업 Agent, Brokerage & Contract	448	432	291,820	29,181	16	5,366	13,213	1,360
서비스업 Other Services	1,818	1,665	633,420	63,336	153	152,989	33,955	9,779
2007년 제2기 The 2nd Period	13,329	11,986	19,563,621	1,955,664	1,343	7,821,435	608,358	497,001
농·임·어업 Agriculture, Forestry & Fishing	84	81	14,704	1,470	3	251	923	100
광업 Mining	93	89	87,988	8,802	4	415	3,118	177
제조업 Manufacturing	4,065	3,107	11,947,087	1,194,249	958	7,405,960	273,442	417,373
전기·가스·수도업 Utilities	40	39	745,528	74,517	1	42	52,097	11,204
도매업 Wholesale	1,415	1,294	2,127,429	212,718	121	229,333	90,535	35,222
소매업 Retail	547	488	576,864	57,720	59	15,096	16,790	1,714
부동산매매업 Real Estate	135	135	23,253	2,325	-	-	2,139	2,966
건설업 Construction	3,285	3,273	2,330,853	232,901	12	34,706	85,545	11,520
음식업 Food Services	234	234	113,711	11,384	-	-	5,005	790
숙박업 Accommodation	38	31	37,588	3,758	7	819	1,659	281
운수·창고·통신업 Transportation, Warehousing & Telecommunication	443	438	424,499	42,413	5	479	21,557	2,497
부동산임대업 Rental of Real Estate	658	651	57,896	5,789	7	2,147	2,883	2,605
대리·중개·도급업 Agent, Brokerage & Contract	465	449	339,941	33,994	16	5,420	14,405	1,340
서비스업 Other Services	1,827	1,677	736,280	73,624	150	126,767	38,260	9,212

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-2-3. 법인사업자 지역별·업태별 부가가치세 신고 현황 (7/16)

Value Added Tax Return of Corporations by Place of Business and by Industry (7/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
충남 Chungnam Total	16,776	14,818	69,751,206	6,973,379	1,958	36,153,623	1,699,618	2,737,152
2007년 제1기 The 1st Period	15,893	14,007	33,235,439	3,322,724	1,886	16,677,801	786,313	1,288,258
농·임·어업 Agriculture, Forestry & Fishing	185	175	6,914	691	10	6,035	474	89
광업 Mining	95	94	78,185	7,818	1	-	2,347	289
제조업 Manufacturing	4,794	3,590	23,351,556	2,334,747	1,204	15,766,507	385,249	1,098,120
전기·가스·수도업 Utilities	54	44	1,642,434	164,199	10	31,993	91,011	135,279
도매업 Wholesale	1,739	1,552	2,495,841	249,328	187	300,693	105,579	13,648
소매업 Retail	588	474	771,030	77,108	114	56,028	32,674	2,957
부동산매매업 Real Estate	151	150	19,903	1,990	1	1,403	1,027	1,347
건설업 Construction	3,925	3,896	2,684,543	268,452	29	132,227	65,860	20,602
음식업 Food Services	246	245	151,420	15,142	1	33	5,907	103
숙박업 Accommodation	59	59	43,721	4,357	-	-	1,643	1,669
운수·창고·통신업 Transportation, Warehousing & Telecommunication	532	511	548,463	54,748	21	142,637	25,936	2,214
부동산임대업 Rental of Real Estate	694	692	199,619	19,967	2	521	7,386	2,400
대리·중개·도급업 Agent, Brokerage & Contract	499	471	352,139	35,213	28	10,105	18,210	563
서비스업 Other Services	2,332	2,054	889,671	88,964	278	229,619	43,010	8,978
2007년 제2기 The 2nd Period	16,776	14,818	36,515,767	3,650,655	1,958	19,475,821	913,305	1,448,893
농·임·어업 Agriculture, Forestry & Fishing	238	229	11,129	1,112	9	8,487	677	159
광업 Mining	106	104	96,884	9,656	2	-	3,183	375
제조업 Manufacturing	5,032	3,787	24,949,360	2,494,421	1,245	18,450,300	420,945	1,219,882
전기·가스·수도업 Utilities	57	49	1,745,571	174,522	8	34,639	100,127	162,682
도매업 Wholesale	1,873	1,674	2,602,712	260,013	199	303,147	117,615	12,383
소매업 Retail	660	543	841,624	84,175	117	45,086	36,855	5,421
부동산매매업 Real Estate	174	173	25,460	2,546	1	845	909	1,487
건설업 Construction	4,064	4,027	3,732,615	373,215	37	198,267	113,519	26,712
음식업 Food Services	258	257	174,234	17,423	1	32	6,860	130
숙박업 Accommodation	61	56	47,349	4,734	5	1,491	2,327	1,047
운수·창고·통신업 Transportation, Warehousing & Telecommunication	553	537	561,658	56,118	16	204,459	25,821	2,179
부동산임대업 Rental of Real Estate	723	721	229,233	22,924	2	409	8,291	2,862
대리·중개·도급업 Agent, Brokerage & Contract	552	521	426,714	42,671	31	11,718	21,441	1,758
서비스업 Other Services	2,425	2,140	1,071,224	107,125	285	216,941	54,735	11,816

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-2-3. 법인사업자 지역별·업태별 부가가치세 신고 현황 (8/16)

Value Added Tax Return of Corporations by Place of Business and by Industry (8/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
광주 Gwangju Total	11,607	10,959	29,666,312	2,964,760	648	9,615,343	914,355	384,887
2007년 제1기 The 1st Period	11,179	10,549	14,375,629	1,436,439	630	4,796,055	436,392	182,784
농·임·어업 Agriculture, Forestry & Fishing	14	12	756	75	2	1,619	21	162
광업 Mining	10	10	6,850	685	-	-	165	38
제조업 Manufacturing	2,099	1,726	5,967,881	596,549	373	4,395,340	92,908	102,936
전기·가스·수도업 Utilities	37	36	700,344	70,015	1	363	44,340	8,365
도매업 Wholesale	2,434	2,309	3,245,379	324,035	125	64,022	106,285	21,150
소매업 Retail	691	652	1,355,696	135,568	39	3,069	60,885	1,668
부동산매매업 Real Estate	184	184	16,432	1,649	-	-	1,319	1,740
건설업 Construction	2,042	2,012	1,679,952	167,754	30	167,454	55,863	26,370
음식업 Food Services	172	172	39,544	3,954	-	-	2,211	156
숙박업 Accommodation	25	24	12,933	1,293	1	-	847	1,554
운수·창고·통신업 Transportation, Warehousing & Telecommunication	347	340	403,824	40,274	7	2,045	22,496	1,800
부동산임대업 Rental of Real Estate	695	692	71,545	7,154	3	68,864	4,786	12,718
대리·중개·도급업 Agent, Brokerage & Contract	446	442	265,074	26,504	4	6,506	10,308	912
서비스업 Other Services	1,983	1,938	609,419	60,930	45	86,773	33,958	3,215
2007년 제2기 The 2nd Period	11,607	10,959	15,290,683	1,528,320	648	4,819,287	477,962	202,103
농·임·어업 Agriculture, Forestry & Fishing	17	15	476	47	2	1,566	13	128
광업 Mining	11	11	8,307	830	-	-	148	-
제조업 Manufacturing	2,139	1,747	6,105,969	610,261	392	4,610,845	93,856	117,141
전기·가스·수도업 Utilities	65	64	669,509	66,921	1	366	39,197	12,340
도매업 Wholesale	2,525	2,394	3,441,490	343,960	131	72,203	114,424	19,664
소매업 Retail	728	699	1,458,850	145,868	29	1,857	68,581	2,160
부동산매매업 Real Estate	218	218	14,223	1,429	-	-	1,081	1,479
건설업 Construction	2,069	2,046	2,029,950	202,864	23	23,820	77,484	27,236
음식업 Food Services	186	186	44,109	4,413	-	-	2,500	91
숙박업 Accommodation	27	22	13,611	1,361	5	471	891	686
운수·창고·통신업 Transportation, Warehousing & Telecommunication	371	365	423,930	42,321	6	581	21,393	2,442
부동산임대업 Rental of Real Estate	734	732	81,767	8,177	2	14,314	5,753	7,277
대리·중개·도급업 Agent, Brokerage & Contract	467	462	302,219	30,221	5	7,564	12,184	7,221
서비스업 Other Services	2,050	1,998	696,273	69,647	52	85,700	40,457	4,238

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-2-3. 법인사업자 지역별·업태별 부가가치세 신고 현황 (9/16)

Value Added Tax Return of Corporations by Place of Business and by Industry (9/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부할 세액 Adjusted Tax Payable	차감환급할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
전북 Jeonbuk Total	13,217	12,175	29,827,758	2,980,822	1,042	9,088,650	1,048,630	489,942
2007년 제1기 The 1st Period	12,883	11,849	14,026,273	1,401,839	1,034	4,417,972	499,349	234,871
농·임·어업 Agriculture, Forestry & Fishing	136	117	7,086	708	19	15,904	433	1,173
광업 Mining	73	73	38,232	3,821	-	-	1,301	84
제조업 Manufacturing	2,737	2,222	6,554,162	655,066	515	3,936,046	166,723	181,989
전기·가스·수도업 Utilities	50	48	961,947	96,167	2	1,695	70,291	7,214
도매업 Wholesale	1,727	1,575	2,492,478	249,039	152	108,553	110,334	8,977
소매업 Retail	555	503	540,336	54,033	52	17,961	14,534	1,226
부동산매매업 Real Estate	70	70	6,613	661	-	-	291	404
건설업 Construction	3,599	3,573	1,991,969	199,135	26	10,233	64,566	18,966
음식업 Food Services	156	155	67,640	6,764	1	204	2,560	37
숙박업 Accommodation	34	33	47,022	4,702	1	2	3,035	6
운수·창고·통신업 Transportation, Warehousing & Telecommunication	520	508	448,001	44,711	12	131,708	21,771	6,124
부동산임대업 Rental of Real Estate	725	722	73,571	7,351	3	8	5,068	1,563
대리·중개·도급업 Agent, Brokerage & Contract	398	380	203,587	20,355	18	4,160	8,596	576
서비스업 Other Services	2,103	1,870	593,629	59,326	233	191,498	29,846	6,532
2006년 제2기 The 2nd Period	13,217	12,175	15,801,484	1,578,983	1,042	4,670,678	549,280	255,070
농·임·어업 Agriculture, Forestry & Fishing	144	128	7,469	746	16	14,902	452	1,634
광업 Mining	71	71	41,154	4,110	-	-	1,621	123
제조업 Manufacturing	2,837	2,310	7,030,200	702,531	527	4,297,220	164,109	204,313
전기·가스·수도업 Utilities	80	78	978,499	97,794	2	2,320	67,641	14,435
도매업 Wholesale	1,797	1,639	2,653,683	265,038	158	107,484	118,984	9,075
소매업 Retail	574	527	607,113	60,765	47	19,330	16,914	1,531
부동산매매업 Real Estate	80	80	7,366	736	-	-	539	588
건설업 Construction	3,655	3,629	2,837,968	283,556	26	52,277	98,608	11,306
음식업 Food Services	166	163	78,545	7,854	3	363	3,190	212
숙박업 Accommodation	37	34	39,104	3,910	3	403	1,922	386
운수·창고·통신업 Transportation, Warehousing & Telecommunication	529	518	527,456	52,671	11	10,068	27,257	2,630
부동산임대업 Rental of Real Estate	752	749	79,753	7,971	3	21	5,661	1,907
대리·중개·도급업 Agent, Brokerage & Contract	414	398	231,263	23,126	16	3,538	8,844	649
서비스업 Other Services	2,081	1,851	681,911	68,175	230	162,752	33,538	6,281

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-2-3. 법인사업자 지역별·업태별 부가가치세 신고 현황 (10/16)

Value Added Tax Return of Corporations by Place of Business and by Industry (10/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A] (1)	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable (7)	차감환급 할 세액 Adjusted Tax Refundable (8)
		인원 Number of Returns (2)	과세 표준 Tax Base (3)	세액 Tax Amount (4)	인원 Number of Returns (5)	과세 표준 Tax Base (6)		
전남 Jeonnam Total	15,496	14,120	52,174,869	5,216,044	1,376	32,145,922	1,153,857	2,497,972
2007년 제1기 The 1st Period	14,897	13,590	24,635,267	2,462,722	1,307	15,097,613	536,104	1,139,545
농·임·어업 Agriculture, Forestry & Fishing	217	197	25,621	2,562	20	8,651	2,002	2,030
광업 Mining	90	88	58,201	5,820	2	2,333	1,544	267
제조업 Manufacturing	2,860	2,380	14,259,998	1,425,723	480	14,466,745	125,593	1,062,780
전기·가스·수도업 Utilities	105	104	876,510	87,616	1	25	64,048	27,105
도매업 Wholesale	1,865	1,686	1,988,268	198,739	179	145,191	87,739	11,015
소매업 Retail	622	497	491,001	49,098	125	56,394	12,163	1,760
부동산매매업 Real Estate	48	47	23,980	2,398	1	273	833	1,982
건설업 Construction	4,854	4,813	4,780,055	477,717	41	83,398	137,329	9,285
음식업 Food Services	115	114	33,207	3,326	1	6	1,655	136
숙박업 Accommodation	40	40	13,379	1,337	-	-	730	106
운수·창고·통신업 Transportation, Warehousing & Telecommunication	910	869	714,310	71,335	41	62,238	29,133	4,078
부동산임대업 Rental of Real Estate	605	603	53,753	5,370	2	45	4,060	1,268
대리·중개·도급업 Agent, Brokerage & Contract	374	320	301,658	30,157	54	32,281	12,638	2,621
서비스업 Other Services	2,192	1,832	1,015,326	101,524	360	240,033	56,637	15,112
2006년 제2기 The 2nd Period	15,496	14,120	27,539,601	2,753,321	1,376	17,048,308	617,753	1,358,427
농·임·어업 Agriculture, Forestry & Fishing	236	212	16,356	1,635	24	7,778	941	1,227
광업 Mining	94	92	65,690	6,565	2	1,670	1,934	410
제조업 Manufacturing	3,024	2,518	15,475,978	1,547,475	506	16,369,792	146,859	1,271,210
전기·가스·수도업 Utilities	166	165	983,363	98,291	1	25	65,389	45,292
도매업 Wholesale	1,952	1,757	2,096,267	209,500	195	164,403	91,984	7,704
소매업 Retail	634	510	562,667	56,266	124	61,501	15,784	1,902
부동산매매업 Real Estate	61	61	26,052	2,605	-	-	941	4,870
건설업 Construction	4,924	4,880	6,192,382	618,948	44	108,711	198,214	8,355
음식업 Food Services	122	121	39,015	3,905	1	4	1,943	255
숙박업 Accommodation	39	35	16,444	1,644	4	179	1,005	711
운수·창고·통신업 Transportation, Warehousing & Telecommunication	938	895	729,832	72,881	43	72,828	28,883	3,685
부동산임대업 Rental of Real Estate	633	631	44,306	4,476	2	66	2,790	2,226
대리·중개·도급업 Agent, Brokerage & Contract	407	348	324,853	32,480	59	39,436	12,759	613
서비스업 Other Services	2,266	1,895	966,396	96,650	371	221,915	48,327	9,967

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-2-3. 법인사업자 지역별·업태별 부가가치세 신고 현황 (11/16)

Value Added Tax Return of Corporations by Place of Business and by Industry (11/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
대구 Daegu Total	15,160	13,426	36,877,514	3,685,935	1,734	8,712,930	1,228,556	649,975
2007년 제1기 The 1st Period	14,858	13,158	17,785,376	1,777,452	1,700	4,329,176	590,018	310,384
농·임·어업 Agriculture, Forestry & Fishing	7	7	788	78	-	-	55	6
광업 Mining	25	25	8,335	831	-	-	378	17
제조업 Manufacturing	3,444	2,227	6,364,779	636,176	1,217	3,869,696	107,609	208,708
전기·가스·수도업 Utilities	20	15	991,069	99,053	5	2,191	55,214	314
도매업 Wholesale	2,838	2,523	4,664,953	466,083	315	253,438	168,825	20,172
소매업 Retail	577	557	1,204,816	120,481	20	7,388	56,235	1,199
부동산매매업 Real Estate	181	181	51,921	5,192	-	-	3,313	6,557
건설업 Construction	2,655	2,636	2,229,465	222,870	19	41,089	76,971	46,761
음식업 Food Services	201	201	92,181	9,218	-	-	4,468	395
숙박업 Accommodation	25	23	45,458	4,552	2	6	2,467	688
운수·창고·통신업 Transportation, Warehousing & Telecommunication	425	408	617,309	61,580	17	8,183	33,428	2,338
부동산임대업 Rental of Real Estate	1,006	1,002	168,873	16,887	4	2,192	12,699	3,877
대리·중개·도급업 Agent, Brokerage & Contract	629	605	355,523	35,547	24	15,022	13,655	8,946
서비스업 Other Services	2,825	2,748	989,906	98,904	77	129,971	54,701	10,406
2007년 제2기 The 2nd Period	15,160	13,426	19,092,138	1,908,482	1,734	4,383,754	638,538	339,591
농·임·어업 Agriculture, Forestry & Fishing	7	7	1,599	159	-	-	100	-
광업 Mining	22	22	9,134	913	-	-	362	146
제조업 Manufacturing	3,508	2,290	6,654,219	665,049	1,218	3,903,312	115,722	220,202
전기·가스·수도업 Utilities	30	25	930,152	92,972	5	2,125	50,406	5,163
도매업 Wholesale	2,903	2,593	4,962,041	495,980	310	247,646	183,390	20,178
소매업 Retail	612	582	1,321,997	132,248	30	7,466	59,597	3,287
부동산매매업 Real Estate	194	193	40,873	4,087	1	219	959	3,169
건설업 Construction	2,687	2,659	2,779,534	277,812	28	58,765	104,575	58,405
음식업 Food Services	231	229	112,875	11,287	2	36	5,776	320
숙박업 Accommodation	26	15	44,868	4,491	11	1,932	2,038	1,231
운수·창고·통신업 Transportation, Warehousing & Telecommunication	432	415	629,417	62,948	17	10,034	32,836	3,363
부동산임대업 Rental of Real Estate	1,010	1,007	135,472	13,560	3	2,092	8,372	6,758
대리·중개·도급업 Agent, Brokerage & Contract	639	614	384,703	38,459	25	16,534	15,004	5,695
서비스업 Other Services	2,859	2,775	1,085,254	108,517	84	133,593	59,401	11,674

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-2-3. 법인사업자 지역별·업태별 부가가치세 신고 현황 (12/16)

Value Added Tax Return of Corporations by Place of Business and by Industry (12/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A] (1)	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable (7)	차감환급 할 세액 Adjusted Tax Refundable (8)
		인원 Number of Returns (2)	과세표준 Tax Base (3)	세액 Tax Amount (4)	인원 Number of Returns (5)	과세표준 Tax Base (6)		
		경북 Gyeongbuk Total	19,282	16,868	73,607,280	7,358,185		
2007년 제1기 The 1st Period	18,840	16,484	35,933,526	3,592,224	2,356	19,017,295	780,063	994,877
농·임·어업 Agriculture, Forestry & Fishing	160	153	17,401	1,740	7	963	1,028	302
광업 Mining	170	168	132,586	13,252	2	36	4,446	891
제조업 Manufacturing	5,791	4,177	23,480,338	2,347,427	1,614	18,101,328	217,175	865,165
전기·가스·수도업 Utilities	85	76	1,491,756	148,993	9	1,531	114,328	33,128
도매업 Wholesale	1,698	1,522	2,739,164	273,810	176	251,334	130,061	41,470
소매업 Retail	551	502	643,587	64,358	49	21,911	18,678	1,474
부동산매매업 Real Estate	54	53	3,958	395	1	1,696	248	475
건설업 Construction	5,175	5,128	4,442,404	444,128	47	282,781	163,102	18,095
음식업 Food Services	222	222	104,989	10,498	-	-	5,030	19
숙박업 Accommodation	65	64	66,632	6,663	1	3	2,806	750
운수·창고·통신업 Transportation, Warehousing & Telecommunication	657	639	1,016,958	101,596	18	38,993	35,080	1,640
부동산임대업 Rental of Real Estate	822	815	115,340	11,533	7	11,639	4,644	5,756
대리·중개·도급업 Agent, Brokerage & Contract	614	570	604,208	60,420	44	29,179	29,150	1,230
서비스업 Other Services	2,776	2,395	1,074,205	107,411	381	275,901	54,287	24,482
2007년 제2기 The 2nd Period	19,282	16,868	37,673,754	3,765,960	2,414	18,705,792	850,375	1,038,363
농·임·어업 Agriculture, Forestry & Fishing	178	168	25,547	2,554	10	1,423	1,416	630
광업 Mining	163	161	127,397	12,739	2	40	4,289	678
제조업 Manufacturing	5,945	4,314	23,904,214	2,389,650	1,631	17,581,930	242,954	889,223
전기·가스·수도업 Utilities	110	101	1,541,945	154,119	9	1,687	117,199	54,879
도매업 Wholesale	1,759	1,573	2,903,767	290,270	186	260,019	139,608	38,760
소매업 Retail	594	543	726,600	72,898	51	21,563	21,706	1,399
부동산매매업 Real Estate	63	62	7,484	748	1	1,088	210	199
건설업 Construction	5,260	5,215	5,143,375	514,168	45	329,975	175,948	23,681
음식업 Food Services	239	239	113,461	11,421	-	-	5,236	355
숙박업 Accommodation	63	50	71,852	7,185	13	3,386	3,487	145
운수·창고·통신업 Transportation, Warehousing & Telecommunication	670	649	1,041,622	103,573	21	62,140	33,987	3,774
부동산임대업 Rental of Real Estate	804	799	149,509	14,949	5	13,393	8,591	2,870
대리·중개·도급업 Agent, Brokerage & Contract	629	582	687,177	68,717	47	34,152	33,754	2,017
서비스업 Other Services	2,805	2,412	1,229,804	122,969	393	394,996	61,990	19,753

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-2-3. 법인사업자 지역별·업태별 부가가치세 신고 현황 (13/16)

Value Added Tax Return of Corporations by Place of Business and by Industry (13/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A] (1)	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable (7)	차감환급 할 세액 Adjusted Tax Refundable (8)
		인원 Number of Returns (2)	과세표준 Tax Base (3)	세액 Tax Amount (4)	인원 Number of Returns (5)	과세표준 Tax Base (6)		
부산 Busan Total	26,730	22,461	70,221,548	7,017,761	4,269	20,754,088	2,239,962	1,358,724
2007년 제1기 The 1st Period	25,919	21,815	33,632,598	3,361,187	4,104	10,008,464	1,075,304	646,222
농·임·어업 Agriculture, Forestry & Fishing	76	53	12,038	1,203	23	35,509	974	231
광업 Mining	17	17	5,946	594	-	-	288	208
제조업 Manufacturing	4,929	3,309	11,151,832	1,114,655	1,620	5,620,665	197,000	326,482
전기·가스·수도업 Utilities	31	22	1,188,695	118,820	9	1,464	72,975	55,073
도매업 Wholesale	5,847	4,557	10,345,930	1,033,878	1,290	1,950,999	355,613	82,131
소매업 Retail	868	803	1,596,345	159,623	65	39,140	58,137	18,531
부동산매매업 Real Estate	388	388	85,387	8,538	-	-	6,614	24,168
건설업 Construction	3,949	3,881	3,782,679	377,880	68	89,502	119,924	33,614
음식업 Food Services	431	429	168,155	16,815	2	-	9,276	603
숙박업 Accommodation	55	48	139,875	13,971	7	72,080	4,238	2,751
운수·창고·통신업 Transportation, Warehousing & Telecommunication	1,207	1,001	1,850,962	184,833	206	503,826	75,002	27,109
부동산임대업 Rental of Real Estate	1,806	1,797	324,743	32,453	9	5,047	23,758	5,488
대리·중개·도급업 Agent, Brokerage & Contract	1,437	1,061	751,544	75,153	376	374,645	23,766	24,889
서비스업 Other Services	4,878	4,449	2,228,467	222,771	429	1,315,587	127,739	44,944
2007년 제2기 The 2nd Period	26,730	22,461	36,588,950	3,656,573	4,269	10,745,624	1,164,658	712,501
농·임·어업 Agriculture, Forestry & Fishing	74	51	19,428	1,942	23	43,369	1,730	303
광업 Mining	16	16	5,547	554	-	-	193	246
제조업 Manufacturing	5,091	3,423	11,977,386	1,197,190	1,668	6,456,741	195,878	361,947
전기·가스·수도업 Utilities	31	24	1,143,388	114,264	7	1,097	72,778	90,109
도매업 Wholesale	6,037	4,671	11,128,628	1,112,328	1,366	1,953,080	387,068	87,349
소매업 Retail	938	872	1,732,991	173,300	66	44,654	61,025	23,297
부동산매매업 Real Estate	463	462	137,743	13,777	1	41	9,636	20,466
건설업 Construction	3,992	3,926	4,697,027	468,757	66	109,233	166,492	29,723
음식업 Food Services	450	447	185,129	18,509	3	-	9,693	638
숙박업 Accommodation	60	37	145,943	14,593	23	91,598	5,829	3,640
운수·창고·통신업 Transportation, Warehousing & Telecommunication	1,241	1,036	1,882,934	188,132	205	635,101	69,871	22,721
부동산임대업 Rental of Real Estate	1,860	1,854	330,122	32,995	6	5,665	23,484	6,214
대리·중개·도급업 Agent, Brokerage & Contract	1,501	1,108	858,140	85,812	393	425,636	30,786	26,343
서비스업 Other Services	4,976	4,534	2,344,544	234,420	442	979,409	130,195	39,505

생산부서 : 부가가치세과(집한년 397-1706)

[다음페이지 계속]

9-2-3. 법인사업자 지역별·업태별 부가가치세 신고 현황 (14/16)

Value Added Tax Return of Corporations by Place of Business and by Industry (14/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A] (1)	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable (7)	차감환급 할 세액 Adjusted Tax Refundable (8)
		인원 Number of Returns (2)	과세표준 Tax Base (3)	세액 Tax Amount (4)	인원 Number of Returns (5)	과세표준 Tax Base (6)		
		울산 Ulsan Total	7,170	6,188	81,453,385	8,144,636		
2007년 제1기 The 1st Period	7,090	6,157	39,518,731	3,951,408	933	40,225,144	829,380	1,290,839
농·임·어업 Agriculture, Forestry & Fishing	22	21	4,339	433	1	7	215	16
광업 Mining	20	19	41,999	4,199	1	76,996	1,057	241
제조업 Manufacturing	1,745	1,252	32,491,123	3,248,759	493	39,418,818	556,467	1,224,127
전기·가스·수도업 Utilities	22	21	848,903	84,882	1	281	71,739	16,635
도매업 Wholesale	920	821	2,335,900	233,551	99	264,466	61,319	21,838
소매업 Retail	332	301	749,208	74,920	31	16,276	21,052	1,733
부동산매매업 Real Estate	70	70	8,530	853	-	-	743	703
건설업 Construction	1,540	1,507	1,618,023	161,799	33	44,259	49,011	9,282
음식업 Food Services	134	134	80,415	8,041	-	-	4,737	253
숙박업 Accommodation	9	8	9,669	966	1	-	617	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	319	298	385,700	38,516	21	22,375	15,016	1,338
부동산임대업 Rental of Real Estate	299	293	102,180	10,218	6	99,807	2,042	8,303
대리·중개·도급업 Agent, Brokerage & Contract	526	380	287,216	28,726	146	211,061	14,462	2,518
서비스업 Other Services	1,132	1,032	555,526	55,545	100	70,798	30,903	3,852
2007년 제2기 The 2nd Period	7,170	6,188	41,934,653	4,193,227	982	43,181,437	880,122	1,480,616
농·임·어업 Agriculture, Forestry & Fishing	23	22	3,514	351	1	3	194	2
광업 Mining	20	19	38,924	3,892	1	66,202	923	539
제조업 Manufacturing	1,820	1,314	34,013,250	3,401,186	506	42,301,671	560,127	1,402,051
전기·가스·수도업 Utilities	27	26	961,818	96,166	1	300	80,612	10,725
도매업 Wholesale	911	804	2,414,622	241,440	107	300,944	63,430	29,000
소매업 Retail	347	315	830,535	83,053	32	17,782	22,736	2,483
부동산매매업 Real Estate	80	80	5,936	593	-	-	443	837
건설업 Construction	1,573	1,535	2,064,220	206,416	38	62,658	76,411	15,595
음식업 Food Services	143	143	97,741	9,774	-	-	6,036	64
숙박업 Accommodation	8	5	8,282	828	3	2,573	424	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	338	312	403,837	40,348	26	23,974	14,197	2,021
부동산임대업 Rental of Real Estate	315	309	112,083	11,208	6	96,565	2,507	8,708
대리·중개·도급업 Agent, Brokerage & Contract	520	371	367,349	36,739	149	229,980	19,081	2,275
서비스업 Other Services	1,045	933	612,542	61,233	112	78,785	33,001	6,316

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-2-3. 법인사업자 지역별·업태별 부가가치세 신고 현황 (15/16)

Value Added Tax Return of Corporations by Place of Business and by Industry (15/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
경남 Gyeongnam Total	23,407	20,214	79,725,041	7,971,254	3,193	56,576,581	2,190,287	3,268,096
2007년 제1기 The 1st Period	22,696	19,591	38,396,868	3,838,563	3,105	27,144,169	1,023,907	1,555,501
농·임·어업 Agriculture, Forestry & Fishing	144	131	20,022	2,002	13	3,240	1,010	319
광업 Mining	103	100	92,441	9,244	3	763	3,787	222
제조업 Manufacturing	7,658	5,450	23,736,177	2,373,093	2,208	25,328,903	384,666	1,192,895
전기·가스·수도업 Utilities	64	57	2,067,197	206,679	7	1,078	167,550	219,270
도매업 Wholesale	2,561	2,286	4,699,160	469,799	275	962,174	160,688	58,404
소매업 Retail	792	700	1,208,913	120,891	92	23,183	53,808	1,981
부동산매매업 Real Estate	207	207	48,477	4,847	-	-	3,298	3,384
건설업 Construction	5,080	5,065	3,256,082	325,372	15	121,921	103,376	31,630
음식업 Food Services	312	311	116,552	11,655	1	39	6,022	468
숙박업 Accommodation	61	59	33,833	3,383	2	383	1,709	876
운수·창고·통신업 Transportation, Warehousing & Telecommunication	749	722	638,365	63,673	27	9,888	35,057	5,190
부동산임대업 Rental of Real Estate	969	965	117,559	11,753	4	1,179	7,317	16,199
대리·중개·도급업 Agent, Brokerage & Contract	575	516	544,386	54,438	59	110,654	24,985	3,631
서비스업 Other Services	3,421	3,022	1,817,704	181,734	399	580,764	70,634	21,032
2007년 제2기 The 2nd Period	23,407	20,214	41,328,173	4,132,690	3,193	29,432,412	1,166,380	1,712,594
농·임·어업 Agriculture, Forestry & Fishing	165	152	23,835	2,383	13	2,427	1,279	260
광업 Mining	102	98	91,339	8,843	4	894	3,212	454
제조업 Manufacturing	8,013	5,739	24,922,208	2,491,386	2,274	27,508,743	441,520	1,324,498
전기·가스·수도업 Utilities	76	69	2,062,951	208,108	7	1,088	167,146	242,616
도매업 Wholesale	2,671	2,397	4,883,580	487,796	274	968,909	174,989	56,572
소매업 Retail	854	759	1,351,924	135,298	95	20,570	60,909	7,729
부동산매매업 Real Estate	251	251	111,354	11,135	-	-	8,554	3,929
건설업 Construction	5,212	5,194	4,216,577	421,387	18	38,664	149,083	29,587
음식업 Food Services	318	318	128,741	12,874	-	-	6,405	371
숙박업 Accommodation	66	57	33,956	3,395	9	3,466	1,848	1,098
운수·창고·통신업 Transportation, Warehousing & Telecommunication	760	732	655,589	65,472	28	12,143	34,078	7,667
부동산임대업 Rental of Real Estate	968	963	127,777	12,778	5	1,664	8,762	7,890
대리·중개·도급업 Agent, Brokerage & Contract	611	549	658,195	65,819	62	106,932	29,006	4,471
서비스업 Other Services	3,340	2,936	2,060,147	206,016	404	766,912	79,589	25,452

생산부서 : 부가가치세과(집한년 397-1706)

[다음페이지 계속]

9-2-3. 법인사업자 지역별·업태별 부가가치세 신고 현황 (16/16)

Value Added Tax Return of Corporations by Place of Business and by Industry (16/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A] (1)	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable (7)	차감환급 할 세액 Adjusted Tax Refundable (8)
		인원 Number of Returns (2)	과세표준 Tax Base (3)	세액 Tax Amount (4)	인원 Number of Returns (5)	과세표준 Tax Base (6)		
제주 Jeju Total	4,389	4,040	5,677,775	567,668	349	986,887	245,784	96,717
2007년 제1기 The 1st Period	4,290	3,983	2,682,549	268,195	307	475,849	117,739	54,726
농·임·어업 Agriculture, Forestry & Fishing	63	57	5,885	588	6	1,137	386	150
광업 Mining	8	8	8,319	830	-	-	547	27
제조업 Manufacturing	358	314	215,307	21,522	44	50,758	8,652	4,188
전기·가스·수도업 Utilities	15	14	142,857	14,282	1	1	10,023	6,187
도매업 Wholesale	539	473	654,221	65,417	66	160,817	24,507	5,294
소매업 Retail	193	166	142,944	14,294	27	125,892	6,410	4,729
부동산매매업 Real Estate	39	39	14,921	1,492	-	-	49	274
건설업 Construction	1,198	1,189	663,146	66,312	9	904	21,448	18,864
음식업 Food Services	38	38	11,956	1,195	-	-	602	16
숙박업 Accommodation	87	80	99,840	9,984	7	9,596	5,174	2,468
운수·창고·통신업 Transportation, Warehousing & Telecommunication	187	177	209,251	20,891	10	10,783	12,214	907
부동산임대업 Rental of Real Estate	252	249	92,161	9,216	3	1,963	7,383	59
대리·중개·도급업 Agent, Brokerage & Contract	117	110	45,700	4,570	7	1,972	1,500	170
서비스업 Other Services	1,196	1,069	376,041	37,602	127	112,026	18,844	11,393
2007년 제2기 The 2nd Period	4,389	4,040	2,995,226	299,472	349	511,038	128,044	41,991
농·임·어업 Agriculture, Forestry & Fishing	73	66	5,329	532	7	1,105	301	221
광업 Mining	8	8	7,957	795	-	-	611	29
제조업 Manufacturing	384	340	270,838	27,068	44	63,870	10,373	5,674
전기·가스·수도업 Utilities	18	17	150,754	15,069	1	1	10,262	4,602
도매업 Wholesale	560	492	698,770	69,877	68	148,373	26,209	3,885
소매업 Retail	194	161	158,531	15,853	33	149,614	5,027	4,669
부동산매매업 Real Estate	44	44	21,312	2,131	-	-	100	591
건설업 Construction	1,222	1,213	803,956	80,391	9	2,773	30,410	4,668
음식업 Food Services	44	39	14,220	1,422	5	934	687	407
숙박업 Accommodation	93	69	128,456	12,845	24	19,815	7,604	3,564
운수·창고·통신업 Transportation, Warehousing & Telecommunication	191	182	222,972	22,276	9	10,423	13,739	1,405
부동산임대업 Rental of Real Estate	259	256	53,625	5,362	3	2,279	2,343	164
대리·중개·도급업 Agent, Brokerage & Contract	118	112	59,609	5,960	6	1,621	1,738	128
서비스업 Other Services	1,181	1,041	398,897	39,891	140	110,230	18,640	11,984

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-1-4]

9-2-4. 법인사업자 과세표준규모별·업태별 부가가치세 신고 현황 (1/2)

Value Added Tax Return of Corporations, by Size of Tax Base and by Industry (1/2)

[단위 : 백만원]

In million won

구분 Classification		50백만 미만 Under 50 million won		50백만 이상 50 million won or more		5억 이상 500 million won or more		15억 이상 1.5 billion won or more		25억 이상 2.5 billion won or more	
		신고인원	과세표준	신고인원	과세표준	신고인원	과세표준	신고인원	과세표준	신고인원	과세표준
		Number of Returns	Tax Base [B] [C]	Number of Returns	Tax Base	Number of Returns	Tax Base	Number of Returns	Tax Base	Number of Returns	Tax Base
		(1)		(2)		(3)		(4)		(5)	
2006년 합계	2006 Total [A]	131,682	2,198,153	136,321	59,295,830	79,530	136,736,201	27,489	101,064,826	23,028	150,576,310
2006년 제1기	The 1st Period	134,347	1,138,255	136,218	29,354,855	73,839	65,615,433	24,857	47,982,772	20,246	70,379,349
2006년 제2기	The 2nd Period	131,682	1,059,898	136,321	29,940,975	79,530	71,120,768	27,489	53,082,054	23,028	80,196,961
2007년 합계	2007 Total [A]	150,001	2,293,445	142,507	61,761,122	84,212	145,092,455	29,571	108,034,735	25,263	164,339,304
2007년 제1기	The 1st Period	153,291	1,180,758	141,267	30,443,732	77,975	69,515,982	26,320	50,865,754	22,076	76,576,530
농·임·어업	Agriculture, Forestry & Fishing	1,115	5,063	377	68,245	76	63,824	13	24,116	8	27,707
광업	Mining	482	1,955	282	69,225	221	199,466	86	170,734	77	265,707
제조업	Manufacturing	24,881	206,517	28,413	6,624,798	22,600	20,539,017	8,917	17,336,649	8,470	29,571,307
전기·가스·수도업	Utilities	299	951	113	18,666	70	62,768	25	47,665	36	124,188
도매업	Wholesale	24,692	202,557	25,382	5,718,170	18,466	16,821,007	7,273	14,074,372	6,029	20,934,833
소매업	Retail	3,932	47,983	5,716	1,244,049	3,248	2,960,995	1,337	2,603,072	986	3,334,364
부동산매매업	Real Estate	4,620	-74,072	688	133,517	239	201,936	66	130,314	69	248,458
건설업	Construction	23,894	161,024	29,979	6,380,838	13,180	11,388,399	3,478	6,680,348	2,690	9,260,851
음식업	Food Services	1,886	35,466	3,924	787,142	1,195	996,998	182	345,904	113	382,597
숙박업	Accommodation	372	3,159	257	53,030	158	142,020	41	81,095	42	143,425
운수·창고·통신업	Transportation, Warehousing & Telecommunication	2,870	32,623	4,113	951,307	2,892	2,550,900	912	1,747,098	533	1,818,751
부동산임대업	Rental of Real Estate	14,002	141,666	5,191	883,379	976	850,730	235	451,362	186	632,695
대리·중개·도급업	Agent, Brokerage & Contract	8,873	54,527	6,274	1,397,368	3,578	3,200,230	1,030	1,962,989	838	2,901,499
서비스업	Other Services	41,373	361,339	30,558	6,113,998	11,076	9,537,692	2,725	5,210,036	1,999	6,930,148
2007년 제2기	The 2nd Period	150,001	1,112,686	142,507	31,317,390	84,212	75,576,473	29,571	57,168,980	25,263	87,762,773
농·임·어업	Agriculture, Forestry & Fishing	1,220	5,249	453	87,012	95	80,036	12	22,975	10	38,824
광업	Mining	504	1,946	248	56,588	224	199,088	78	151,348	94	322,681
제조업	Manufacturing	24,700	195,740	28,139	6,639,607	23,201	21,317,676	9,616	18,655,888	9,309	32,588,813
전기·가스·수도업	Utilities	533	1,431	106	20,983	76	68,984	29	56,506	42	152,745
도매업	Wholesale	25,023	195,108	25,569	5,822,236	19,217	17,580,992	7,832	15,218,428	6,673	23,186,503
소매업	Retail	4,096	49,116	6,015	1,318,000	3,279	2,973,273	1,387	2,705,516	1,150	3,887,699
부동산매매업	Real Estate	5,061	-7,662	762	149,674	268	241,530	82	160,577	71	256,012
건설업	Construction	19,963	62,807	29,073	6,589,138	16,267	14,368,982	4,877	9,340,378	3,705	12,809,966
음식업	Food Services	1,915	36,627	4,161	821,103	1,363	1,122,871	221	416,518	118	413,372
숙박업	Accommodation	379	2,804	292	60,970	146	135,391	41	78,866	47	154,701
운수·창고·통신업	Transportation, Warehousing & Telecommunication	2,978	32,596	4,200	979,581	2,971	2,612,968	919	1,765,010	593	2,039,406
부동산임대업	Rental of Real Estate	14,198	133,446	5,417	933,085	1,009	858,751	286	552,384	178	607,685
대리·중개·도급업	Agent, Brokerage & Contract	9,150	46,390	6,360	1,417,843	3,817	3,421,133	1,171	2,234,386	905	3,153,739
서비스업	Other Services	40,281	357,088	31,712	6,421,570	12,279	10,594,798	3,020	5,810,200	2,368	8,150,627

작성처 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

[A] 신고인원은 2007.2기 확정신고 인원임

[B] 과세표준은 과세분매출 과세표준과 영세율매출 과세표준을 합한 것임

[C] 과세표준 규모별 합계는 "법인사업자 과세표준규모별 부가가치세 신고 현황(통계표 9-2-1)"을 참조

9-2-4. 법인사업자 과세표준규모별·업태별 부가가치세 신고 현황 (2/2)

Value Added Tax Return of Corporations, by Size of Tax Base and by Industry (2/2)

[단위 : 백만원]

In million won

구분 Classification		50억 이상 5 billion won or more		75억 이상 7.5 billion won or more		100억 이상 10 billion won or more		250억 이상 25 billion won or more		500억 이상 50 billion won or more	
		신고인원	과세표준	신고인원	과세표준	신고인원	과세표준	신고인원	과세표준	신고인원	과세표준
		Number of Returns	Tax Base [B] [C]	Number of Returns	Tax Base	Number of Returns	Tax Base	Number of Returns	Tax Base	Number of Returns	Tax Base
		(6)	(7)	(8)	(9)	(10)					
2006년 합계	2006 Total [A]	7,714	87,470,554	3,637	59,317,841	6,549	190,591,016	2,174	145,314,410	2,030	1,081,942,310
2006년 제1기	The 1st Period	6,675	40,610,323	3,233	27,883,509	5,899	90,236,939	2,027	70,003,135	1,871	521,234,064
2006년 제2기	The 2nd Period	7,714	46,860,231	3,637	31,434,332	6,549	100,354,077	2,174	75,311,275	2,030	560,708,246
2007년 합계	2007 Total [A]	8,453	96,960,798	4,197	67,110,419	7,161	208,112,127	2,469	163,687,855	2,185	1,214,388,155
2007년 제1기	The 1st Period	7,469	45,471,830	3,605	31,078,273	6,461	98,788,469	2,266	78,257,905	2,016	578,408,275
농·임·어업	Agriculture, Forestry & Fishing	6	39,340	2	17,591	5	83,783	1	37,731	-	-
광업	Mining	16	95,955	11	91,170	8	123,179	-	-	3	414,305
제조업	Manufacturing	3,071	18,769,885	1,570	13,514,482	2,967	45,704,115	1,070	37,013,284	1,046	341,736,960
전기·가스·수도업	Utilities	23	137,406	24	206,173	69	1,104,134	52	1,927,997	141	40,457,090
도매업	Wholesale	2,011	12,199,215	911	7,852,389	1,511	22,976,955	533	18,459,015	324	58,880,998
소매업	Retail	264	1,603,935	79	687,007	155	2,376,626	70	2,420,849	89	19,866,256
부동산매매업	Real Estate	35	213,538	23	200,521	27	400,224	12	365,490	5	440,342
건설업	Construction	795	4,822,527	350	3,023,299	569	8,521,335	182	6,304,639	128	36,139,212
음식업	Food Services	35	210,097	9	77,528	13	201,412	3	120,559	4	424,321
숙박업	Accommodation	18	107,504	12	103,424	20	301,532	11	371,485	8	1,052,534
운수·창고·통신업	Transportation, Warehousing & Telecommunicati	191	1,149,196	100	866,140	271	4,222,032	91	3,101,988	85	38,647,872
부동산임대업	Rental of Real Estate	58	357,937	24	207,426	45	655,805	14	454,155	12	2,359,328
대리·중개·도급업	Agent, Brokerage & Contract	257	1,560,959	128	1,115,757	203	3,033,348	55	1,847,365	44	5,192,985
서비스업	Other Services	689	4,204,336	362	3,115,366	598	9,083,989	172	5,833,348	127	32,796,072
2007년 제2기	The 2nd Period	8,453	51,488,967	4,197	36,032,145	7,161	109,323,657	2,469	85,429,949	2,185	635,979,880
농·임·어업	Agriculture, Forestry & Fishing	2	13,820	1	7,958	7	98,353	3	97,726	-	-
광업	Mining	25	153,930	8	66,661	9	133,162	-	-	3	542,653
제조업	Manufacturing	3,443	20,983,809	1,786	15,347,674	3,187	48,977,375	1,175	40,855,997	1,104	373,106,884
전기·가스·수도업	Utilities	24	146,381	22	189,206	69	1,118,736	53	1,884,556	139	40,445,452
도매업	Wholesale	2,119	12,854,620	1,011	8,677,636	1,611	24,400,998	532	18,493,289	362	65,535,422
소매업	Retail	299	1,808,449	113	956,392	172	2,666,933	64	2,178,672	99	22,270,467
부동산매매업	Real Estate	21	128,740	26	220,224	36	574,246	3	86,296	9	674,633
건설업	Construction	1,111	6,769,006	514	4,401,738	790	12,044,189	217	7,274,256	155	43,880,099
음식업	Food Services	39	242,786	10	84,825	14	229,909	4	179,681	4	430,885
숙박업	Accommodation	22	134,892	11	100,399	25	379,954	11	362,364	9	1,085,229
운수·창고·통신업	Transportation, Warehousing & Telecommunicati	200	1,215,151	112	963,226	260	4,099,743	100	3,469,627	90	44,372,138
부동산임대업	Rental of Real Estate	58	352,913	27	235,256	55	828,124	16	544,157	8	1,586,652
대리·중개·도급업	Agent, Brokerage & Contract	288	1,769,039	154	1,324,184	214	3,267,127	66	2,237,195	49	5,948,357
서비스업	Other Services	802	4,915,431	402	3,456,766	712	10,504,808	225	7,766,133	154	36,101,009

작성자 : 부가가치세과 김한년(397-1706)

[2007년 9-1-5]

- [A] Number of returns is based on the final returns of the 2nd period of 2007
 [B] Tax base = Taxable transaction tax base + Zero-rate transaction tax base
 [C] For national total, refer to the Table 9-2-1

9-2-5. 법인사업자 부가가치세 신고 현황 III (1/2)

Value Added Tax Return of Corporations III (1/2)

[단위 : 백만원]

In million won

구분 Classification			신고인원 Number of Returns [A] (1)	과세표준 Tax Base [B] (2)	납부세액 Tax Payable (3)	환급세액 Tax Refundable (4)
2007년	2007 Year	업종코드번호 Number of Industry-code	456,019	2,231,780,418	43,555,436	39,385,359
농업	Agriculture	01****	953	193,167	4,433	10,054
임업	Forestry	02****	626	217,733	12,076	2,631
어업	Fishing	05****	224	408,463	4,511	2,810
광업	Mining	10****~14****	1,193	3,059,760	64,966	103,388
음식료품 및 담배제조업	Food Manufacturing & Tobacco Manufacturing	15****~16****	6,854	35,988,079	1,115,491	1,016,193
섬유제품 제조업	Textile Product Manufacturing	17****	5,784	25,998,408	199,979	529,658
의복 및 모피 제품 제조업	Clothing & Fur Manufacturing	18****	3,257	22,546,527	290,004	155,063
가죽, 가방 및 신발류 제조업	Leather, Bag and Shoe Manufacturing	19****	1,827	9,089,721	83,328	138,155
목재 및 나무제품 제조업(가구제외)	Lumber and Wooden Article Manufacturing	20****	1,592	6,851,237	107,127	28,015
펄프, 종이 및 종이제품 제조업	Pulp, Paper & Paper Products Manufacturing	21****	2,030	15,235,721	299,219	306,214
출판, 인쇄 및 기록매체 제조업	Publication, Printing & Recording Material Manufacturing	22****	5,128	10,864,405	353,688	76,855
석탄, 석유정제품 및 핵연료 제조업	Coal, Petroleum Refining & Nuclear Fuel Manufacturing	23****	297	66,615,848	680,056	3,148,571
화합물 및 화학 제품 제조업	Chemical Compound & Chemical Product Manufacturing	24****	6,775	148,376,268	1,748,619	3,090,431
고무 및 플라스틱 제품 제조업	Rubber Goods & Plastic Product Manufacturing	25****	5,092	28,538,706	357,079	454,204
비금속광물 제품 제조업	Nonmetallic Mineral Product Manufacturing	26****	5,179	27,703,749	601,947	563,041
제1차 금속산업 제조업	The 1st Stage Metal Product Manufacturing	27****	3,377	106,593,683	444,138	2,213,934
조립금속제품 제조업(기계 및 장비 제외)	Assembled Metal Product Manufacturing	28****	9,168	41,022,397	639,367	572,933
기타기계 및 장비 제조업	Other Machinery Manufacturing	29****	14,103	98,098,555	960,333	1,856,016
사무, 계산 및 회계용 기계 조립업	Computing and Accounting Machine Manufacturing	30****	2,012	19,789,527	149,145	585,982
기타 전자기계 및 전기변환장치 제조업	Other Electrical Equipment Manufacturing	31****	5,532	31,007,236	440,962	506,138
영상, 음향 및 통신장비 제조업	Video, Audio & Communication Equipment Manufacturing	32****	11,221	178,099,939	719,046	4,717,239
의료, 정밀, 광학기기 및 시계제조업	Medical, Optical Supply and Watch Manufacturing	33****	3,377	12,883,456	167,421	244,795
자동차 및 트레일러 제조업	Car and Trailer Manufacturing	34****	4,845	159,700,705	989,011	2,862,659
기타 운송장비 제조업	Other Transportation Equipment Manufacturing	35****	1,787	47,889,293	153,153	1,643,934

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 신고인원란은 2007.2기 확정신고 인원이며, 나머지는 2007년도 1기와 2기를 합한 것을 기준으로 함

[B] 과세표준은 과세분매출 과세표준과 영세율매출 과세표준을 합한것임

9-2-5. 법인사업자 부가가치세 신고 현황 III (2/2)

Value Added Tax Return of Corporations III (2/2)

[단위 : 백만원]

In million won

구분 Classification	신고인원 Number of Returns [A]	과세표준 Tax Base [B]	납부세액 Tax Payable	환급세액 Tax Refundable
	(1)	(2)	(3)	(4)
가구 및 기타제조업 Furniture and other Manufacturing 36****	5,230	12,050,183	239,980	217,230
재생재료 및 가공처리업 Recycled Material & Reprocessing 37****	1,193	4,742,805	69,010	40,819
전기, 가스 및 수도사업 Utilities 40****~41****	1,093	88,172,028	5,564,259	4,715,404
건설업 Construction 45****	76,672	210,223,018	5,514,923	1,242,328
자동차 관련 소매 Retail on car 50****	5,788	28,929,747	1,036,861	125,520
도매 및 상품중개업 Whole Sale & Brokerage 51****	89,083	360,226,816	7,934,404	3,667,542
소매업 Retail 52****	13,465	63,513,642	1,384,100	363,287
숙박업 Accommodation 551***	983	4,854,785	161,597	73,428
음식점업 Food Service 552***	7,849	7,560,610	385,326	51,099
운송업 Transportation 60****~62****	10,025	67,369,061	530,058	399,154
여행알선 및 운수 관련서비스업 Travel Agency and Transportation Service 63****	16,999	40,862,232	592,652	338,417
통신업 Telecommunication 64****	1,171	41,608,954	1,685,153	503,364
금융 및 금융 관련서비스업 Finance and Finance Service 65****, 671***	10,712	10,764,135	203,416	59,556
보험 및 보험 관련서비스업 Insurance and Insurance Service 66****, 672***	741	652,733	36,611	20,181
부동산업 Real Estate 70****	35,952	24,579,402	1,412,862	1,023,835
기계장비 등 장비 임대업 Equipment Rental Service 71****	946	1,864,304	45,617	23,552
IT관련 및 연구 개발업 IT and R&D 72****~73****	18,839	43,031,346	1,537,049	291,139
법무, 회계, 건축 및 상담업 Law, Accounting, Architecture Consulting 741****~742****	18,882	49,608,128	1,564,929	745,088
광고업 및 기타 산업관련 서비스업 Ads & Other Services 743****~749****	21,791	44,456,028	1,835,794	328,439
교육서비스업 Educational Service 80****	1,059	273,527	16,282	3,855
보건업 Health Care 85****	619	517,034	22,484	16,304
위생관련 서비스업 Hygiene Service 90****	2,548	4,059,573	169,281	46,304
오락, 문화, 운동관련 산업 및 수리업 Entertainment, Culture, Sports Industry 92****	7,581	22,635,428	892,473	209,867
기타 서비스업 Other Services 93****	2,821	1,813,657	95,143	30,214
인적용역 Human Capital Services 94****	819	597,822	37,749	12,609
가사 서비스업 Housework Service 95****	19	24,059	1,519	33
산림소득 Forest income 98****	2	167	16	-
기타 Others	904	16,611	789	7,878

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-4-1]

[A] Number of returns is based on the final returns of the 2nd period of 2007, and Others = The 1st Period of 2007 + The 2nd period of 2007.

[B] Tax Base = Taxable transaction tax base + Zero-rate transaction tax base

9-2-6. 창업 법인사업자의 부가가치세 신고 현황 (1/2)

Value Added Tax Return of New Corporations (1/2) [A]

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [B]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [C]		차감납부할 세액 Adjusted Tax Payable	차감환급할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
법인사업자 Corporations	54,113	40,878	63,543,701	6,354,353	4,596	15,571,605	2,036,310	1,255,226
2007년 1기 The 1st Period	57,714	42,369	30,217,967	3,021,780	4,421	7,084,500	952,605	641,464
서울 Seoul	20,224	14,415	10,499,743	1,049,974	1,707	1,838,063	352,086	125,731
인천 Incheon	2,491	1,980	1,586,761	158,676	203	381,560	43,206	25,769
경기 Gyeonggi	12,713	9,770	6,930,463	693,030	1,046	2,407,325	207,238	168,806
강원 Gangwon	1,157	810	328,434	32,843	30	7,811	8,207	10,963
대전 Daejeon	1,412	1,035	495,910	49,591	44	43,712	16,719	8,585
충북 Chungbuk	1,536	1,127	1,107,408	110,741	98	282,474	35,905	36,179
충남 Chungnam	1,951	1,439	1,310,516	131,052	110	217,514	29,219	38,956
광주 Gwangju	1,444	1,026	663,226	66,323	34	89,130	25,758	14,032
전북 Jeonbuk	1,475	1,062	469,227	46,923	79	138,247	16,385	13,199
전남 Jeonnam	1,538	1,078	600,403	60,040	112	63,490	18,694	25,031
대구 Daegu	1,872	1,343	911,985	91,198	121	183,216	29,166	19,585
경북 Gyeongbuk	2,158	1,608	1,173,261	117,326	172	362,965	33,894	37,448
부산 Busan	3,406	2,494	1,642,396	164,240	348	399,557	53,354	36,381
울산 Ulsan	961	705	609,973	60,997	85	252,960	21,733	20,394
경남 Gyeongnam	2,884	2,138	1,772,939	177,294	209	399,344	56,637	55,916
제주 Jeju	492	339	115,322	11,532	23	17,132	4,404	4,489
2007년 1기 The 1st Period	57,714	42,369	30,217,967	3,021,780	4,421	7,084,500	952,605	641,464
농·임·어업 Agriculture, Forestry & Fishing	304	98	16,087	1,609	12	16,376	1,005	2,526
광업 Mining	112	63	33,614	3,361	-	-	1,032	1,218
제조업 Manufacturing	11,630	8,887	9,519,108	951,893	1,717	3,106,294	220,569	298,246
전기·가스·수도업 Utilities	95	28	85,654	8,565	1	1,254	1,186	8,477
도매업 Wholesale	12,478	9,624	8,553,356	855,336	1,426	1,271,593	179,598	78,126
소매업 Retail	2,575	2,293	2,291,250	229,125	122	16,896	45,871	8,063
부동산매매업 Real Estate	1,526	318	151,814	15,181	3	538	8,960	20,750
건설업 Construction	7,374	5,039	2,336,505	233,651	57	302,088	76,763	59,983
음식업 Food Services	1,629	1,561	473,046	47,305	1	-	26,208	855
숙박업 Accommodation	119	69	65,249	6,525	1	2	2,832	5,300
운수·창고·통신업 Transportation, Warehousing & Telecommunication	1,120	931	1,732,498	173,250	90	1,611,765	123,922	54,826
부동산임대업 Rental of Real Estate	2,299	1,826	396,405	39,641	7	195,626	24,119	35,604
대리·중개·도급업 Agent, Brokerage & Contract	3,934	2,481	1,232,498	123,250	376	312,629	74,729	13,510
서비스업 Other Services	12,519	9,151	3,330,883	333,088	608	249,439	165,811	53,980

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 2006년도중 개업한 사업자의 2007년 부가가치세 신고내용임

[B] 신고인원은 2006.2기 확정신고 인원임

[C] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

9-2-6. 창업 법인사업자의 부가가치세 신고 현황 (2/2)

Value Added Tax Return of New Corporations (2/2) [A]

[단위 : 백만원]

In million won

구분 Classification		신고 인원 Number of Returns [B]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [C]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
			인원	과세 표준	세액	인원	과세 표준		
			Number of Returns	Tax Base	Tax Amount	Number of Returns	Tax Base		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
법인사업자	Corporations	54,113	40,878	63,543,701	6,354,353	4,596	15,571,605	2,036,310	1,255,226
2007년 2기	The 2st Period	54,113	40,878	33,325,734	3,332,573	4,596	8,487,105	1,083,705	613,762
서울	Seoul	18,834	13,816	11,566,848	1,156,685	1,800	2,241,905	389,877	127,285
인천	Incheon	2,323	1,883	1,690,478	169,048	205	597,614	47,316	31,177
경기	Gyeonggi	12,028	9,384	7,685,075	768,507	1,107	3,303,020	235,713	153,620
강원	Gangwon	1,130	817	418,762	41,876	38	9,537	14,398	7,040
대전	Daejeon	1,289	984	527,219	52,722	51	52,664	21,045	20,022
충북	Chungbuk	1,435	1,103	1,208,719	120,872	103	272,202	38,589	33,962
충남	Chungnam	1,885	1,405	1,371,771	137,177	113	197,490	36,497	37,439
광주	Gwangju	1,347	982	700,488	70,049	30	36,170	29,167	10,099
전북	Jeonbuk	1,381	1,035	524,659	52,466	78	161,410	19,716	13,414
전남	Jeonnam	1,486	1,095	780,673	78,067	106	94,620	22,502	28,450
대구	Daegu	1,726	1,281	976,298	97,630	116	166,493	33,114	19,732
경북	Gyeongbuk	2,036	1,594	1,290,412	129,041	177	344,457	39,633	29,265
부산	Busan	3,164	2,384	1,811,472	181,147	327	456,884	60,582	29,516
울산	Ulsan	874	665	667,729	66,773	91	213,970	23,730	24,981
경남	Gyeongnam	2,708	2,114	1,977,195	197,719	226	321,141	67,058	42,451
제주	Jeju	467	336	127,936	12,794	28	17,528	4,768	5,309
2007년 2기	The 2nd Period	54,113	40,878	33,325,734	3,332,573	4,596	8,487,105	1,083,705	613,762
농·임·어업	Agriculture, Forestry & Fishing	292	111	20,860	2,086	11	16,295	1,229	2,430
광업	Mining	96	58	40,049	4,005	3	141	1,172	447
제조업	Manufacturing	11,013	8,735	10,668,739	1,066,874	1,814	3,376,399	261,104	272,958
전기·가스·수도업	Utilities	91	37	141,259	14,126	2	1,208	2,702	12,921
도매업	Wholesale	11,567	9,044	8,667,085	866,708	1,450	1,469,819	190,994	74,212
소매업	Retail	2,293	2,044	2,318,809	231,881	115	19,135	48,761	4,858
부동산매매업	Real Estate	1,398	355	214,020	21,402	3	295	9,913	31,474
건설업	Construction	7,115	5,141	3,140,474	314,047	73	335,762	110,137	60,528
음식업	Food Services	1,479	1,409	478,618	47,862	2	-	27,709	370
숙박업	Accommodation	116	75	91,194	9,119	6	4,099	3,631	4,801
운수·창고·통신업	Transportation, Warehousing & Telecommunication	1,088	924	1,768,786	176,879	90	2,422,535	123,678	35,568
부동산임대업	Rental of Real Estate	2,199	1,759	419,758	41,976	4	106,948	25,957	48,787
대리·중개·도급업	Agent, Brokerage & Contract	3,606	2,336	1,366,691	136,669	365	396,472	82,440	17,160
서비스업	Other Services	11,760	8,850	3,989,392	398,939	658	337,997	194,278	47,248

생산부서 : 부가가치세과(김한년 397-1706)

[2008년 신규]

[A] Based on the returns of Newly Registered Taxpayer for 2007 taxable year

[B] Number of returns is based on the final returns of the 2nd period of 2006

[C] Zero-rate transaction is the transaction for which "0" tax rate is applicable under Article 11 of the Value Added Tax Law.

9-3-1. 일반사업자 부가가치세 신고 현황 I (1/2)

Value Added Tax Return of General Taxpayers I (1/2)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A] (1)	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		면세분매출 Tax-exempted Transaction [C]	
		인원 Number of Returns (2)	과세표준 Tax Base (3)	세액 Tax Amount (4)	인원 Number of Returns (5)	과세표준 Tax Base (6)	인원 Number of Returns (7)	수입금액 Revenue (8)
2007년 합계 2007 Total	2,385,687	2,331,469	400,228,769	40,018,248	54,218	18,293,587	117,758	28,803,020
2007년 제1기 The 1st Period	2,312,531	2,259,667	191,285,315	19,120,194	52,864	8,939,723	110,928	12,852,058
24백만 미만 Under 24 million won	1,107,763	1,101,842	8,267,819	826,083	5,921	52,106	28,112	3,821,414
24백만 이상 24 million won or more	417,394	412,132	14,305,127	1,430,137	5,262	120,718	17,533	1,984,851
48백만 이상 48 million won or more	121,693	119,385	6,449,579	644,803	2,308	77,380	6,756	662,738
60백만 이상 60 million won or more	90,101	88,063	5,835,875	583,397	2,038	79,514	5,699	475,293
72백만 이상 72 million won or more	133,881	129,957	11,150,435	1,114,697	3,924	192,951	10,083	787,381
1억 이상 100 million won or more	213,046	203,149	29,288,227	2,927,612	9,897	767,004	19,168	1,380,546
2억 이상 200 million won or more	157,047	144,629	46,321,155	4,629,815	12,418	1,791,075	15,352	1,453,306
5억 이상 500 million won or more	48,460	41,871	31,311,581	3,129,583	6,589	1,876,023	4,992	920,549
10억 이상 1 billion won or more	17,665	14,442	21,981,098	2,197,178	3,223	1,809,775	2,438	622,305
20억 이상 2 billion won or more	5,481	4,197	16,374,419	1,636,889	1,284	2,173,177	795	743,675
2007년 제2기 The 2nd Period	2,385,687	2,331,469	208,943,454	20,898,054	54,218	9,353,864	117,758	15,950,962
24백만 미만 Under 24 million won	1,095,151	1,089,280	8,193,526	828,462	5,871	51,897	29,496	5,151,909
24백만 이상 24 million won or more	442,918	437,217	15,228,816	1,523,302	5,701	131,604	18,268	2,229,616
48백만 이상 48 million won or more	132,507	130,138	7,030,946	703,004	2,369	78,017	7,024	785,397
60백만 이상 60 million won or more	96,742	94,601	6,267,582	626,557	2,141	83,548	6,006	534,473
72백만 이상 72 million won or more	144,337	140,214	12,018,974	1,201,707	4,123	200,744	10,745	931,113
1억 이상 100 million won or more	226,498	216,820	31,214,732	3,120,996	9,678	716,484	20,308	1,597,749
2억 이상 200 million won or more	168,133	155,631	49,840,472	4,982,529	12,502	1,784,223	16,752	1,853,993
5억 이상 500 million won or more	53,340	46,496	34,678,550	3,466,284	6,844	1,929,183	5,298	1,169,951
10억 이상 1 billion won or more	19,723	16,132	24,681,477	2,466,784	3,591	1,967,046	2,862	654,676
20억 이상 2 billion won or more	6,338	4,940	19,788,379	1,978,429	1,398	2,411,118	999	1,042,085

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 신고인원은 2007.2기 확정신고 인원임

[B] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

[C] 면세분매출은 부가가치세법 제12조 규정의 부가가치세가 면세되는 매출분임

[D] 공제세액은 예정고지세액 및 예정신고 미환급세액을 제외한 금액임

9-3-1. 일반사업자 부가가치세 신고 현황 I (2/2)

Value Added Tax Return of General Taxpayers I (2/2)

[단위 : 백만원]

In million won

구분 Classification	매입세액 Input Tax			납부세액 Tax Payable (12=4-11)	가산세 Penalty Tax (13)	공제세액 Tax Credit [D] (14)	차감납부 할 세액 Adjusted Tax Payable (15=12+13-14+16)	차감환급 할 세액 Adjusted Tax Refundable (16)
	인원 Number of Returns (9)	과세 표준 Tax Base (10)	세액 Tax Amount (11)					
2007년 합계 2007 Total [A]	1,826,249	306,773,632	28,640,567	11,377,681	14,389	621,297	13,692,355	2,921,582
2007년 제1기 The 1st Period	1,780,233	144,860,916	13,764,486	5,355,708	7,296	308,885	6,493,569	1,439,450
24백만 미만 Under 24 million won	612,159	9,858,467	935,375	-109,292	1,841	16,142	519,084	642,677
24백만 이상 24 million won or more	393,273	8,716,537	846,542	583,595	1,124	33,225	657,309	105,815
48백만 이상 48 million won or more	117,913	4,076,467	392,682	252,121	432	16,399	271,090	34,936
60백만 이상 60 million won or more	87,831	3,755,897	361,158	222,239	294	15,176	236,623	29,266
72백만 이상 72 million won or more	131,211	7,412,224	697,983	416,714	608	30,034	437,855	50,567
1억 이상 100 million won or more	210,461	19,850,035	1,895,518	1,032,094	1,111	71,328	1,082,957	121,080
2억 이상 200 million won or more	156,026	33,351,692	3,171,643	1,458,172	1,101	78,561	1,541,580	160,868
5억 이상 500 million won or more	48,270	24,991,085	2,342,213	787,370	487	28,183	877,921	118,247
10억 이상 1 billion won or more	17,623	18,353,308	1,759,704	437,474	109	14,123	512,938	89,478
20억 이상 2 billion won or more	5,466	14,495,204	1,361,668	275,221	189	5,714	356,212	86,516
2007년 제2기 The 2nd Period	1,826,249	161,912,716	14,876,081	6,021,973	7,093	312,412	7,198,786	1,482,132
24백만 미만 Under 24 million won	582,376	16,531,139	990,132	-161,670	1,584	16,258	522,202	698,546
24백만 이상 24 million won or more	412,284	9,125,465	881,942	641,360	1,041	35,528	710,113	103,240
48백만 이상 48 million won or more	127,630	4,356,986	418,613	284,391	382	17,400	303,420	36,047
60백만 이상 60 million won or more	93,779	3,964,198	379,739	246,818	297	15,951	262,101	30,937
72백만 이상 72 million won or more	140,932	7,826,657	739,274	462,433	564	31,766	484,964	53,733
1억 이상 100 million won or more	223,344	21,190,408	1,988,750	1,132,246	1,087	77,483	1,167,726	111,876
2억 이상 200 million won or more	166,822	35,183,980	3,380,344	1,602,185	1,253	80,277	1,677,002	153,841
5억 이상 500 million won or more	53,098	26,463,938	2,551,173	915,111	529	22,338	1,005,554	112,252
10억 이상 1 billion won or more	19,669	20,264,090	1,942,632	524,152	311	11,223	598,842	85,602
20억 이상 2 billion won or more	6,315	17,005,855	1,603,482	374,947	45	4,188	466,862	96,058

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-2-1]

[A] Number of returns is based on the final returns of the 2nd period of 2007

[B] Zero-rate transaction is the transaction that is applied "0" tax rate under article 11 of the Value Added Tax Law

[C] Tax-exempted transaction is the transaction that is VAT-exempted under article 12 of the Value Added Tax Law

[D] Tax credit excludes notified tax or non-refunded tax for preliminary return

9-3-2. 일반사업자 부가가치세 신고 현황 II (1/2)

Value Added Tax Return of General Taxpayers II (1/2)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		면세분매출 Tax-exempted Transaction [C]	
		인원	과세표준	세액	인원	과세표준	인원	수입금액
		Number of Returns	Tax Base	Tax Amount	Number of Returns	Tax Base	Number of Returns	Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
2007년 합계 2007 Total [A]	2,385,687	2,331,469	400,228,769	40,018,248	54,218	18,293,587	117,758	28,803,020
2007년 제1기 The 1st Period	2,312,531	2,259,667	191,285,315	19,120,194	52,864	8,939,723	110,928	12,852,058
농·임·어업 Agriculture, Forestry & Fishing	668	638	28,192	2,819	30	6,160	142	29,933
광업 Mining	376	372	72,427	7,242	4	652	3	2,566
제조업 Manufacturing	292,518	269,963	49,174,533	4,913,098	22,555	4,026,589	4,344	753,691
전기·가스·수도업 Utilities	305	304	28,707	2,872	1	4	2	8
도매업 Wholesale	334,505	314,874	48,932,895	4,890,925	19,631	3,457,194	24,192	3,064,685
소매업 Retail	297,347	292,165	32,242,434	3,224,092	5,182	631,884	60,071	5,800,126
부동산매매업 Real Estate	6,031	6,028	855,292	85,525	3	377	1,189	663,025
건설업 Construction	228,682	228,125	12,726,649	1,271,588	557	43,313	2,535	802,245
음식업 Food Services	204,879	204,614	15,137,329	1,513,715	265	9,440	2,043	92,249
숙박업 Accommodation	10,763	10,733	616,125	61,612	30	2,324	63	15,701
운수·창고·통신업 Transportation, Warehousing & Telecommunication	193,675	193,530	6,400,287	639,994	145	15,104	109	28,369
부동산임대업 Rental of Real Estate	453,025	452,737	8,199,156	819,807	288	56,807	7,849	684,313
대리·중개·도급업 Agent, Brokerage & Contract	93,131	90,807	6,215,346	621,495	2,324	379,708	2,090	397,943
서비스업 Other Services	196,626	194,777	10,655,943	1,065,410	1,849	310,167	6,296	517,204
2007년 제2기 The 2nd Period	2,385,687	2,331,469	208,943,454	20,898,054	54,218	9,353,864	117,758	15,950,962
농·임·어업 Agriculture, Forestry & Fishing	666	634	44,688	4,468	32	4,398	159	41,373
광업 Mining	358	351	65,546	6,556	7	1,009	2	2,816
제조업 Manufacturing	292,930	270,336	53,186,746	5,314,598	22,594	4,261,819	4,706	1,022,746
전기·가스·수도업 Utilities	409	409	26,076	2,607	-	-	1	15
도매업 Wholesale	338,775	318,281	51,794,447	5,177,528	20,494	3,705,565	26,005	3,873,577
소매업 Retail	304,572	299,170	35,534,033	3,558,214	5,402	466,493	62,649	6,675,054
부동산매매업 Real Estate	6,664	6,663	1,066,567	106,599	1	5	1,387	898,086
건설업 Construction	230,715	230,123	15,567,829	1,556,126	592	50,794	2,788	1,115,076
음식업 Food Services	225,568	225,283	17,183,335	1,722,569	285	10,211	2,395	159,606
숙박업 Accommodation	11,139	11,048	664,753	66,557	91	13,332	69	10,666
운수·창고·통신업 Transportation, Warehousing & Telecommunication	200,683	200,530	6,914,435	691,475	153	19,769	138	41,145
부동산임대업 Rental of Real Estate	472,986	472,697	8,672,963	867,914	289	48,491	7,886	739,843
대리·중개·도급업 Agent, Brokerage & Contract	97,799	95,439	6,943,045	694,279	2,360	444,354	2,617	744,913
서비스업 Other Services	202,423	200,505	11,278,991	1,128,564	1,918	327,624	6,956	626,046

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 신고인원은 2007.2기 확정신고 인원임

[B] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

[C] 면세분매출은 부가가치세법 제12조 규정의 부가가치세가 면세되는 매출분임

[D] 공제세액은 예정고지세액 및 예정신고 미환급세액을 제외한 금액임

9-3-2. 일반사업자 부가가치세 신고 현황 II (2/2)

Value Added Tax Return of General Taxpayers II (2/2)

[단위 : 백만원]

In million won

구분 Classification		매입세액 Input Tax			납부세액 Tax Payable (12=4-11)	가산세 Penalty Tax (13)	공제세액 Tax Credit [D] (14)	차감납부 할 세액 Adjusted Tax Payable (15=12+13-14+16)	차감환급 할 세액 Adjusted Tax Refundable (16)
		인원 Number of Returns (9)	과세 표준 Tax Base (10)	세액 Tax Amount (11)					
2007년 합계	2007 Total	1,826,249	306,773,632	28,640,568	11,377,680	14,389	621,297	13,692,355	2,921,582
2007년 제1기	The 1st Period	1,780,233	144,860,916	13,764,486	5,355,708	7,296	308,885	6,493,569	1,439,450
농·임·어업	Agriculture, Forestry & Fishing	414	19,495	1,071	1,748	4	11	1,982	241
광업	Mining	251	43,683	4,354	2,888	1	1	3,137	249
제조업	Manufacturing	262,441	34,826,311	3,275,318	1,637,780	1,386	6,629	1,902,100	269,563
전기·가스·수도업	Utilities	212	26,544	2,654	218	1	10	992	783
도매업	Wholesale	299,217	44,524,686	4,227,511	663,415	1,175	32,641	856,341	224,392
소매업	Retail	273,788	29,529,448	2,928,395	295,698	540	100,056	358,634	162,452
부동산매매업	Real Estate	2,941	765,918	76,575	8,950	50	58	61,877	52,935
건설업	Construction	190,721	6,702,716	661,693	609,896	1,034	10,114	704,046	103,230
음식업	Food Services	196,119	11,101,732	920,256	593,456	535	123,935	517,652	47,596
숙박업	Accommodation	9,756	432,418	42,884	18,728	13	3,725	31,558	16,542
운수·창고·통신업	Transportation, Warehousing & Telecommunication	181,514	3,963,168	395,247	244,747	249	2,902	294,286	52,192
부동산임대업	Rental of Real Estate	140,519	5,826,398	550,930	268,877	902	3,922	689,758	423,901
대리·중개·도급업	Agent, Brokerage & Contract	62,608	2,110,530	203,621	417,874	664	1,183	432,849	15,494
서비스업	Other Services	159,732	4,987,869	473,977	591,433	742	23,698	638,357	69,880
2007년 제2기	The 2nd Period	1,826,249	161,912,716	14,876,081	6,021,973	7,093	312,412	7,198,786	1,482,132
농·임·어업	Agriculture, Forestry & Fishing	417	22,247	1,194	3,274	2	6	3,475	205
광업	Mining	236	37,575	3,726	2,830	1	1	3,071	241
제조업	Manufacturing	263,948	36,769,384	3,511,145	1,803,453	1,498	5,407	2,066,507	266,963
전기·가스·수도업	Utilities	279	43,494	4,348	1,741	-	9	977	2,727
도매업	Wholesale	302,820	46,564,195	4,418,926	758,602	926	33,534	937,552	211,558
소매업	Retail	280,866	32,165,069	3,198,138	360,076	534	102,121	406,106	147,617
부동산매매업	Real Estate	3,042	978,899	97,903	8,696	49	52	77,596	68,903
건설업	Construction	194,551	7,712,879	767,472	788,654	1,180	5,118	877,961	93,245
음식업	Food Services	217,569	19,227,153	1,054,836	667,733	615	130,651	591,401	53,704
숙박업	Accommodation	10,186	475,051	47,227	19,330	13	4,268	34,835	19,760
운수·창고·통신업	Transportation, Warehousing & Telecommunication	189,152	4,406,132	439,679	251,796	237	1,926	306,132	56,025
부동산임대업	Rental of Real Estate	131,595	5,946,444	588,342	279,572	689	3,063	751,756	474,558
대리·중개·도급업	Agent, Brokerage & Contract	66,128	2,339,220	224,556	469,723	522	956	486,155	16,866
서비스업	Other Services	165,460	5,224,974	518,589	609,975	827	25,300	655,262	69,760

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-2-2]

[A] Number of returns is based on the final returns of the 2nd period of 2007

[B] Zero-rate transaction is the transaction that is applied "0" tax rate under article 11 of the Value Added Tax Law

[C] Tax-exempted transaction is the transaction that is VAT-exempted under article 12 of the Value Added Tax Law

[D] Tax credit excludes notified tax or non-refunded tax for preliminary return

9-3-3. 일반사업자 지역별·업태별 부가가치세 신고 현황 (1/16)

Value Added Tax Return of General Taxpayers by Place of Business and by Industry (1/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction [B]			영세율매출 Zero-rate Transaction [B] [D]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원	과세표준	세액	인원	과세표준		
		Number of Returns	Tax Base	Tax Amount	Number of Returns	Tax Base		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
서울 Seoul Total	640,459	624,864	92,602,762	9,260,036	15,595	5,073,303	3,539,442	655,235
2007년 제1기 The 1st Period	621,134	606,202	44,419,977	4,440,014	14,932	2,419,510	1,686,650	320,116
농·임·어업 Agriculture, Forestry & Fishing	14	12	632	65	2	201	46	-
광업 Mining	11	11	544	59	-	-	32	-
제조업 Manufacturing	59,391	54,852	6,772,678	676,680	4,539	630,349	293,922	32,427
전기·가스·수도업 Utilities	30	30	3,387	346	-	-	269	2
도매업 Wholesale	109,738	102,336	13,945,754	1,393,719	7,402	1,339,791	248,542	52,849
소매업 Retail	66,815	66,221	5,674,535	567,447	594	37,281	82,095	17,334
부동산매매업 Real Estate	1,171	1,171	107,625	10,762	-	-1	9,120	6,316
건설업 Construction	43,400	43,267	3,052,146	304,859	133	10,254	169,808	26,256
음식업 Food Services	54,583	54,560	5,128,804	512,875	23	938	174,921	14,075
숙박업 Accommodation	1,776	1,774	153,112	15,310	2	11	8,370	2,379
운수·창고·통신업 Transportation, Warehousing & Telecommunication	20,360	20,314	591,817	59,188	46	4,196	28,632	4,405
부동산임대업 Rental of Real Estate	174,909	174,791	3,911,233	391,058	118	29,801	349,689	137,341
대리·중개·도급업 Agent, Brokerage & Contract	21,948	20,715	1,057,253	105,712	1,233	149,462	69,706	4,437
서비스업 Other Services	66,988	66,148	4,020,457	401,934	840	217,227	251,498	22,295
2007년 제2기 The 2nd Period	640,459	624,864	48,182,790	4,820,030	15,595	2,653,803	1,852,799	335,126
농·임·어업 Agriculture, Forestry & Fishing	18	16	670	66	2	162	54	-
광업 Mining	11	11	483	55	-	-	43	-
제조업 Manufacturing	59,221	54,769	7,436,568	743,278	4,452	676,528	321,199	28,289
전기·가스·수도업 Utilities	28	28	2,790	284	-	-	296	259
도매업 Wholesale	110,922	103,163	14,761,451	1,475,337	7,759	1,484,562	273,651	53,033
소매업 Retail	68,774	67,843	6,099,476	611,250	931	38,863	87,134	17,914
부동산매매업 Real Estate	1,403	1,403	121,340	12,140	-	-	10,597	12,551
건설업 Construction	44,108	43,965	3,724,855	372,310	143	17,054	209,085	25,193
음식업 Food Services	58,524	58,498	5,626,182	563,913	26	709	195,884	16,512
숙박업 Accommodation	1,847	1,825	166,533	16,668	22	4,051	9,519	3,135
운수·창고·통신업 Transportation, Warehousing & Telecommunication	21,539	21,496	642,801	64,281	43	4,751	30,330	4,311
부동산임대업 Rental of Real Estate	181,127	181,001	4,221,487	422,378	126	32,551	379,911	146,211
대리·중개·도급업 Agent, Brokerage & Contract	23,407	22,181	1,179,150	117,887	1,226	164,382	78,218	4,755
서비스업 Other Services	69,530	68,665	4,199,004	420,183	865	230,190	256,878	22,962

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 신고인원은 2007.2기 확정신고 인원임

[B] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

[C] 전국합계는 "일반사업자 업태별 부가가치세 신고 현황(통계표 9-2-2)"을 참조

[D] 매출은 납세자가 신고한 과세표준을 의미하는 것으로 예정고지세액과는 관계가 없음

9-3-3. 일반사업자 지역별·업태별 부가가치세 신고 현황 (2/16)

Value Added Tax Return of General Taxpayers by Place of Business and by Industry (2/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction [D]		영세율매출 Zero-rate Transaction [B] [D]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable	
		인원 Number of Returns	과세 표준 Tax Base	세액 Tax Amount	인원 Number of Returns			과세 표준 Tax Base
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
인천 Incheon Total	128,503	125,688	23,899,997	2,389,241	2,815	883,888	854,624	169,571
2007년 제1기 The 1st Period	124,785	122,035	11,395,394	1,138,819	2,750	414,808	404,172	84,078
농·임·어업 Agriculture, Forestry & Fishing	11	11	99	9	-	-	8	-
광업 Mining	3	3	77	7	-	-	3	-
제조업 Manufacturing	21,127	19,767	4,233,121	422,856	1,360	213,109	164,232	17,444
전기·가스·수도업 Utilities	5	5	1,098	109	-	-	97	-
도매업 Wholesale	15,098	14,105	2,422,885	242,150	993	173,036	44,340	13,142
소매업 Retail	13,993	13,865	1,484,438	148,425	128	8,657	16,759	5,431
부동산매매업 Real Estate	558	558	112,385	11,238	-	-	5,605	8,554
건설업 Construction	10,681	10,628	693,378	69,253	53	2,035	39,979	3,821
음식업 Food Services	10,188	10,182	735,698	73,567	6	208	25,143	2,879
숙박업 Accommodation	481	479	28,800	2,880	2	56	1,455	1,054
운수·창고·통신업 Transportation, Warehousing & Telecommunication	13,068	13,054	464,424	46,440	14	1,343	23,015	3,304
부동산임대업 Rental of Real Estate	25,092	25,073	384,660	38,466	19	2,582	30,329	24,898
대리·중개·도급업 Agent, Brokerage & Contract	5,057	4,987	319,824	31,977	70	4,998	22,388	823
서비스업 Other Services	9,423	9,318	514,507	51,442	105	8,784	30,819	2,728
2007년 제2기 The 2nd Period	128,503	125,688	12,504,602	1,250,421	2,815	469,080	450,451	85,493
농·임·어업 Agriculture, Forestry & Fishing	11	11	161	16	-	-	13	-
광업 Mining	3	3	77	7	-	-	2	-
제조업 Manufacturing	20,972	19,597	4,500,423	449,549	1,375	232,143	175,743	15,670
전기·가스·수도업 Utilities	5	5	1,045	104	-	-	92	-
도매업 Wholesale	15,418	14,378	2,571,661	257,062	1,040	207,839	48,069	14,811
소매업 Retail	14,516	14,386	1,677,823	168,227	130	6,983	19,306	5,210
부동산매매업 Real Estate	643	643	256,063	25,607	-	-	16,000	8,480
건설업 Construction	10,895	10,844	826,936	82,639	51	2,048	48,592	3,495
음식업 Food Services	11,169	11,164	840,689	84,183	5	177	28,940	3,287
숙박업 Accommodation	504	497	33,495	3,354	7	775	1,659	914
운수·창고·통신업 Transportation, Warehousing & Telecommunication	13,474	13,461	497,958	49,797	13	1,417	23,621	3,153
부동산임대업 Rental of Real Estate	26,063	26,045	410,437	41,063	18	1,776	32,751	26,623
대리·중개·도급업 Agent, Brokerage & Contract	5,295	5,226	356,868	35,688	69	6,627	24,445	894
서비스업 Other Services	9,535	9,428	530,966	53,125	107	9,295	31,218	2,956

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] Number of returns is based on the final returns of the 2nd period of 2007

[B] Zero-rate transaction is the transaction that is applied "0" tax rate under article 11 of the Value Added Tax Law

[C] For national total, refer to the Table 9-2-2

[D] Transaction is tax base by Value Added Tax Return and it is not relationship with preliminary return

9-3-3. 일반사업자 지역별·업태별 부가가치세 신고 현황 (3/16)

Value Added Tax Return of General Taxpayers by Place of Business and by Industry (3/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원	과세표준	세액	인원	과세표준		
		Number of Returns	Tax Base	Tax Amount	Number of Returns	Tax Base		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
경기 Gyeonggi Total	591,284	577,036	103,137,235	10,310,578	14,248	4,620,509	3,524,228	886,265
2007년 제1기 The 1st Period	564,799	550,901	49,143,252	4,911,085	13,898	2,232,802	1,661,377	433,780
농·임·어업 Agriculture, Forestry & Fishing	123	118	6,307	630	5	896	360	134
광업 Mining	23	23	7,961	796	-	-	352	114
제조업 Manufacturing	89,526	81,698	17,055,127	1,703,219	7,828	1,362,238	623,745	102,194
전기·가스·수도업 Utilities	36	36	5,023	502	-	-	139	66
도매업 Wholesale	68,425	64,208	11,313,409	1,130,769	4,217	711,188	204,991	51,067
소매업 Retail	59,125	58,403	7,240,233	723,988	722	59,749	78,671	29,884
부동산매매업 Real Estate	2,495	2,495	424,413	42,438	-	-	30,610	23,046
건설업 Construction	40,505	40,417	2,667,945	266,517	88	8,541	148,160	24,684
음식업 Food Services	45,313	45,157	3,360,370	336,031	156	5,781	114,540	13,603
숙박업 Accommodation	1,991	1,967	143,099	14,309	24	2,118	7,489	3,697
운수·창고·통신업 Transportation, Warehousing & Telecommunication	49,681	49,658	1,390,593	139,053	23	1,594	71,059	12,179
부동산임대업 Rental of Real Estate	144,719	144,639	2,021,332	202,125	80	11,256	170,478	149,463
대리·중개·도급업 Agent, Brokerage & Contract	20,035	19,590	1,239,497	123,938	445	47,377	81,124	3,922
서비스업 Other Services	42,802	42,492	2,267,943	226,770	310	22,064	129,659	19,727
2007년 제2기 The 2nd Period	591,284	577,036	53,993,982	5,399,493	14,248	2,387,706	1,862,850	452,485
농·임·어업 Agriculture, Forestry & Fishing	127	119	8,695	869	8	511	560	140
광업 Mining	23	22	4,997	499	1	13	322	9
제조업 Manufacturing	90,107	82,187	18,483,060	1,846,667	7,920	1,472,115	682,440	105,441
전기·가스·수도업 Utilities	37	37	4,890	489	-	-	124	83
도매업 Wholesale	70,348	65,937	11,985,280	1,198,197	4,411	757,697	223,079	51,832
소매업 Retail	61,464	60,753	8,055,842	806,319	711	40,674	92,199	32,338
부동산매매업 Real Estate	2,771	2,771	478,321	47,804	-	-	36,121	26,319
건설업 Construction	42,074	41,980	3,486,136	348,419	94	5,767	196,458	19,080
음식업 Food Services	50,141	49,975	3,824,759	383,677	166	6,287	130,597	14,554
숙박업 Accommodation	2,072	2,036	147,976	14,815	36	5,057	7,845	2,385
운수·창고·통신업 Transportation, Warehousing & Telecommunication	52,332	52,305	1,535,843	153,594	27	2,437	75,471	15,418
부동산임대업 Rental of Real Estate	153,930	153,844	2,149,782	215,194	86	8,842	190,437	161,480
대리·중개·도급업 Agent, Brokerage & Contract	21,099	20,643	1,391,214	139,115	456	63,774	91,656	3,964
서비스업 Other Services	44,759	44,427	2,437,187	243,835	332	24,532	135,541	19,442

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-3-3. 일반사업자 지역별·업태별 부가가치세 신고 현황 (4/16)

Value Added Tax Return of General Taxpayers by Place of Business and by Industry (4/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세 표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세 표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
강원 Gangwon Total	57,011	56,313	8,270,460	827,287	698	163,636	237,546	61,983
2007년 제1기 The 1st Period	54,995	54,291	3,826,586	382,619	704	86,504	107,372	29,439
농·임·어업 Agriculture, Forestry & Fishing	135	130	7,083	714	5	67	599	27
광업 Mining	36	36	6,582	658	-	-	263	8
제조업 Manufacturing	3,276	3,179	254,044	25,403	97	12,970	9,603	1,292
전기·가스·수도업 Utilities	17	17	1,459	145	-	-	33	3
도매업 Wholesale	6,456	6,181	800,161	80,000	275	35,503	11,758	5,053
소매업 Retail	10,555	10,293	1,301,200	130,115	262	32,751	13,538	6,475
부동산매매업 Real Estate	119	119	12,501	1,250	-	-	614	1,786
건설업 Construction	12,284	12,260	494,214	49,405	24	850	25,708	4,735
음식업 Food Services	6,528	6,528	386,904	38,690	-	-	13,970	1,003
숙박업 Accommodation	817	817	32,077	3,207	-	-	1,666	1,392
운수·창고·통신업 Transportation, Warehousing & Telecommunication	4,082	4,080	139,548	13,952	2	97	6,328	1,522
부동산임대업 Rental of Real Estate	4,845	4,843	87,873	8,787	2	26	5,778	4,392
대리·중개·도급업 Agent, Brokerage & Contract	1,510	1,499	88,292	8,829	11	817	5,308	185
서비스업 Other Services	4,335	4,309	214,648	21,464	26	3,423	12,206	1,566
2007년 제2기 The 2nd Period	57,011	56,313	4,443,874	444,668	698	77,131	130,174	32,544
농·임·어업 Agriculture, Forestry & Fishing	128	123	14,687	1,475	5	86	1,314	10
광업 Mining	37	37	7,067	706	-	-	290	17
제조업 Manufacturing	3,333	3,238	298,893	29,882	95	16,302	11,470	1,222
전기·가스·수도업 Utilities	19	19	1,307	130	-	-	30	9
도매업 Wholesale	6,507	6,226	880,781	88,085	281	33,575	13,920	3,683
소매업 Retail	10,824	10,576	1,474,137	147,593	248	21,529	14,676	5,515
부동산매매업 Real Estate	122	122	19,526	1,952	-	-	736	4,027
건설업 Construction	12,289	12,258	650,925	65,087	31	2,188	36,438	3,714
음식업 Food Services	7,530	7,530	474,454	47,528	-	-	16,982	1,178
숙박업 Accommodation	849	849	37,635	3,768	-	-	1,974	2,284
운수·창고·통신업 Transportation, Warehousing & Telecommunication	4,219	4,218	152,682	15,268	1	106	6,649	1,098
부동산임대업 Rental of Real Estate	5,109	5,108	88,599	8,868	1	1	6,465	8,147
대리·중개·도급업 Agent, Brokerage & Contract	1,527	1,516	97,469	9,751	11	613	5,904	124
서비스업 Other Services	4,518	4,493	245,712	24,575	25	2,731	13,326	1,516

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-3-3. 일반사업자 지역별·업태별 부가가치세 신고 현황 (5/16)

Value Added Tax Return of General Taxpayers by Place of Business and by Industry (5/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
		(1)	(2)	(3)	(4)	(5)		
대전 Daejeon Total	64,902	64,427	8,850,602	885,310	475	88,353	261,487	56,761
2007년 제1기 The 1st Period	62,959	62,502	4,203,372	420,234	457	46,839	122,373	30,493
농·임·어업 Agriculture, Forestry & Fishing	6	5	132	13	1	26	3	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	4,849	4,706	527,180	52,690	143	16,247	19,753	2,575
전기·가스·수도업 Utilities	-	-	-	-	-	-	-	-
도매업 Wholesale	10,251	10,044	1,366,236	136,566	207	25,243	21,068	5,489
소매업 Retail	9,366	9,295	889,444	88,944	71	4,203	9,776	3,399
부동산매매업 Real Estate	135	135	12,874	1,287	-	-	1,121	1,469
건설업 Construction	6,845	6,836	314,824	31,471	9	350	17,088	2,069
음식업 Food Services	5,667	5,665	393,138	39,313	2	5	12,249	1,277
숙박업 Accommodation	319	319	15,023	1,502	-	-	629	697
운수·창고·통신업 Transportation, Warehousing & Telecommunication	5,300	5,300	165,227	16,526	-	-	6,936	1,724
부동산임대업 Rental of Real Estate	11,858	11,855	125,445	12,544	3	17	10,557	10,203
대리·중개·도급업 Agent, Brokerage & Contract	2,549	2,538	138,169	13,814	11	607	8,548	284
서비스업 Other Services	5,814	5,804	255,680	25,564	10	141	14,645	1,307
2007년 제2기 The 2nd Period	64,902	64,427	4,647,229	465,075	475	41,513	139,114	26,268
농·임·어업 Agriculture, Forestry & Fishing	6	5	388	38	1	21	7	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	4,867	4,715	594,100	59,378	152	16,452	23,128	1,679
전기·가스·수도업 Utilities	-	-	-	-	-	-	-	-
도매업 Wholesale	10,416	10,203	1,456,913	145,689	213	20,847	24,083	3,667
소매업 Retail	9,580	9,515	991,797	99,358	65	2,519	11,073	4,064
부동산매매업 Real Estate	135	135	13,672	1,367	-	-	868	1,665
건설업 Construction	6,855	6,842	392,209	39,218	13	607	22,918	1,543
음식업 Food Services	6,364	6,362	449,993	45,176	2	1	14,193	1,789
숙박업 Accommodation	315	315	17,696	1,770	-	-	859	189
운수·창고·통신업 Transportation, Warehousing & Telecommunication	5,453	5,452	176,692	17,671	1	3	7,099	1,489
부동산임대업 Rental of Real Estate	12,174	12,172	126,357	12,649	2	1	10,193	8,524
대리·중개·도급업 Agent, Brokerage & Contract	2,705	2,691	147,607	14,765	14	859	9,098	251
서비스업 Other Services	6,032	6,020	279,805	27,996	12	203	15,595	1,408

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-3-3. 일반사업자 지역별·업태별 부가가치세 신고 현황 (6/16)

Value Added Tax Return of General Taxpayers by Place of Business and by Industry (6/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
충북 Chungbuk Total	59,279	58,412	9,802,764	980,362	867	209,731	294,645	80,122
2007년 제1기 The 1st Period	56,866	56,033	4,622,780	462,174	833	111,821	136,910	39,913
농·임·어업 Agriculture, Forestry & Fishing	34	32	1,404	140	2	124	110	13
광업 Mining	33	32	6,958	695	1	37	309	13
제조업 Manufacturing	5,643	5,438	850,936	85,052	205	25,737	32,906	3,777
전기·가스·수도업 Utilities	21	21	1,790	179	-	-	12	1
도매업 Wholesale	7,227	6,925	969,023	96,886	302	41,869	15,258	5,853
소매업 Retail	9,759	9,488	1,269,133	126,893	271	40,141	12,435	8,246
부동산매매업 Real Estate	103	103	21,497	2,149	-	-	1,117	1,127
건설업 Construction	9,558	9,543	410,192	41,009	15	415	21,276	4,018
음식업 Food Services	4,521	4,520	297,979	29,797	1	8	10,178	1,098
숙박업 Accommodation	308	308	14,473	1,447	-	-	677	878
운수·창고·통신업 Transportation, Warehousing & Telecommunication	7,302	7,300	256,813	25,673	2	680	10,962	2,470
부동산임대업 Rental of Real Estate	6,114	6,108	104,772	10,477	6	198	6,791	10,065
대리·중개·도급업 Agent, Brokerage & Contract	2,260	2,245	209,114	20,910	15	584	13,045	260
서비스업 Other Services	3,983	3,970	208,696	20,867	13	2,028	11,834	2,094
2007년 제2기 The 2nd Period	59,279	58,412	5,179,984	518,188	867	97,909	157,735	40,208
농·임·어업 Agriculture, Forestry & Fishing	37	33	2,488	248	4	92	212	15
광업 Mining	31	30	6,714	671	1	43	272	32
제조업 Manufacturing	5,711	5,507	937,599	93,759	204	30,015	35,657	3,897
전기·가스·수도업 Utilities	25	25	1,743	174	-	-	25	84
도매업 Wholesale	7,405	7,085	1,032,951	103,288	320	37,595	17,278	4,648
소매업 Retail	10,150	9,871	1,408,119	140,972	279	26,357	13,224	7,290
부동산매매업 Real Estate	115	115	32,683	3,268	-	-	2,056	1,430
건설업 Construction	9,579	9,558	542,989	54,287	21	662	29,492	2,574
음식업 Food Services	5,369	5,368	356,411	35,661	1	17	11,964	1,158
숙박업 Accommodation	338	335	15,532	1,557	3	255	764	848
운수·창고·통신업 Transportation, Warehousing & Telecommunication	7,421	7,418	270,737	27,077	3	159	11,439	2,288
부동산임대업 Rental of Real Estate	6,598	6,592	106,169	10,625	6	203	8,047	14,144
대리·중개·도급업 Agent, Brokerage & Contract	2,357	2,343	230,156	23,014	14	735	14,474	371
서비스업 Other Services	4,143	4,132	235,693	23,587	11	1,776	12,831	1,430

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-3-3. 일반사업자 지역별·업태별 부가가치세 신고 현황 (7/16)

Value Added Tax Return of General Taxpayers by Place of Business and by Industry (7/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
충남 Chungnam Total	77,144	75,625	13,133,679	1,313,449	1,519	454,361	399,320	120,770
2007년 제1기 The 1st Period	73,820	72,316	6,179,543	617,812	1,504	240,371	183,372	59,750
농·임·어업 Agriculture, Forestry & Fishing	33	32	1,179	117	1	3	93	6
광업 Mining	47	46	15,165	1,516	1	361	536	67
제조업 Manufacturing	7,202	6,808	1,263,199	126,253	394	61,303	45,737	7,092
전기·가스·수도업 Utilities	28	28	2,136	213	-	-	94	98
도매업 Wholesale	8,521	8,022	1,211,067	121,056	499	77,239	18,030	8,885
소매업 Retail	12,815	12,301	1,701,497	170,149	514	91,857	15,289	15,374
부동산매매업 Real Estate	204	203	23,874	2,387	1	116	1,912	1,141
건설업 Construction	12,096	12,077	529,146	52,906	19	1,472	28,541	5,020
음식업 Food Services	6,630	6,628	463,193	46,319	2	60	16,256	1,512
숙박업 Accommodation	762	762	31,130	3,113	-	-	1,502	2,004
운수·창고·통신업 Transportation, Warehousing & Telecommunication	8,167	8,167	268,896	26,888	-	-	12,341	2,477
부동산임대업 Rental of Real Estate	9,546	9,538	144,153	14,418	8	113	10,123	13,484
대리·중개·도급업 Agent, Brokerage & Contract	2,824	2,794	255,160	25,516	30	3,872	17,973	375
서비스업 Other Services	4,945	4,910	269,748	26,961	35	3,975	14,945	2,215
2007년 제2기 The 2nd Period	77,144	75,625	6,954,136	695,637	1,519	213,989	215,948	61,020
농·임·어업 Agriculture, Forestry & Fishing	35	35	2,353	235	-	-	170	2
광업 Mining	49	48	18,711	1,871	1	531	695	18
제조업 Manufacturing	7,321	6,927	1,338,977	133,706	394	65,927	48,471	7,825
전기·가스·수도업 Utilities	36	36	1,573	157	-	-	82	95
도매업 Wholesale	8,790	8,290	1,309,636	130,974	500	72,231	20,340	7,843
소매업 Retail	13,197	12,685	2,021,644	202,452	512	63,886	29,252	11,301
부동산매매업 Real Estate	235	234	16,047	1,604	1	5	1,657	2,400
건설업 Construction	12,231	12,205	654,521	65,451	26	1,000	35,091	5,719
음식업 Food Services	7,740	7,738	539,870	54,099	2	134	18,802	1,622
숙박업 Accommodation	784	781	36,914	3,691	3	852	1,837	1,322
운수·창고·통신업 Transportation, Warehousing & Telecommunication	8,476	8,474	295,442	29,544	2	37	13,047	2,518
부동산임대업 Rental of Real Estate	10,067	10,060	147,692	14,769	7	92	11,383	17,762
대리·중개·도급업 Agent, Brokerage & Contract	3,019	2,987	280,890	28,089	32	4,043	19,679	522
서비스업 Other Services	5,164	5,125	289,866	28,995	39	5,251	15,442	2,071

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-3-3. 일반사업자 지역별·업태별 부가가치세 신고 현황 (8/16)

Value Added Tax Return of General Taxpayers by Place of Business and by Industry (8/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세 표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세 표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
광주 Gwangju Total	58,203	57,745	7,840,250	784,132	458	83,226	240,957	42,725
2007년 제1기 The 1st Period	57,906	57,484	3,786,874	378,534	422	41,298	115,905	20,582
농·임·어업 Agriculture, Forestry & Fishing	4	4	155	15	-	-	13	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	4,904	4,817	510,181	50,953	87	6,522	20,272	1,604
전기·가스·수도업 Utilities	10	10	443	44	-	-	18	1
도매업 Wholesale	8,944	8,732	1,088,632	108,812	212	22,358	17,769	3,622
소매업 Retail	9,085	8,997	833,088	83,311	88	6,568	9,190	3,544
부동산매매업 Real Estate	54	54	4,235	423	-	-	292	374
건설업 Construction	8,557	8,539	329,564	32,916	18	1,301	19,371	1,976
음식업 Food Services	5,855	5,855	369,731	36,973	-	-	11,097	944
숙박업 Accommodation	291	291	11,341	1,134	-	-	454	265
운수·창고·통신업 Transportation, Warehousing & Telecommunication	4,545	4,543	151,475	15,147	2	26	7,255	1,375
부동산임대업 Rental of Real Estate	7,183	7,182	143,578	14,357	1	76	9,244	5,539
대리·중개·도급업 Agent, Brokerage & Contract	2,611	2,604	114,602	11,459	7	3,856	7,554	241
서비스업 Other Services	5,863	5,856	229,849	22,990	7	591	13,376	1,097
2007년 제2기 The 2nd Period	58,203	57,745	4,053,376	405,598	458	41,927	125,052	22,143
농·임·어업 Agriculture, Forestry & Fishing	5	5	132	13	-	-	12	-
광업 Mining	2	2	168	16	-	-	-	-
제조업 Manufacturing	4,813	4,719	548,965	54,867	94	5,911	21,861	1,664
전기·가스·수도업 Utilities	11	11	327	32	-	-	10	3
도매업 Wholesale	8,858	8,621	1,123,488	112,323	237	27,334	19,174	3,020
소매업 Retail	9,005	8,916	895,839	89,754	89	5,668	9,763	3,432
부동산매매업 Real Estate	49	49	1,434	143	-	-	59	667
건설업 Construction	8,412	8,403	383,495	38,342	9	593	22,897	1,705
음식업 Food Services	6,344	6,341	430,889	43,226	3	11	12,993	1,326
숙박업 Accommodation	286	286	12,737	1,273	-	-	572	329
운수·창고·통신업 Transportation, Warehousing & Telecommunication	4,862	4,860	166,902	16,688	2	41	7,631	1,818
부동산임대업 Rental of Real Estate	6,997	6,995	130,898	13,098	2	13	9,059	6,563
대리·중개·도급업 Agent, Brokerage & Contract	2,730	2,722	123,303	12,332	8	949	8,135	239
서비스업 Other Services	5,829	5,815	234,799	23,491	14	1,407	12,886	1,377

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-3-3. 일반사업자 지역별·업태별 부가가치세 신고 현황 (9/16)

Value Added Tax Return of General Taxpayers by Place of Business and by Industry (9/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
전북 Jeonbuk Total	62,362	61,143	9,407,837	940,785	1,219	313,936	253,058	69,808
2007년 제1기 The 1st Period	62,047	60,834	4,441,502	444,036	1,213	171,062	118,540	35,831
농·임·어업 Agriculture, Forestry & Fishing	33	31	2,086	208	2	221	114	8
광업 Mining	27	27	5,403	540	-	-	300	-
제조업 Manufacturing	5,443	5,204	607,255	60,660	239	31,510	20,796	3,682
전기·가스·수도업 Utilities	32	32	1,847	184	-	-	33	7
도매업 Wholesale	8,912	8,464	1,064,896	106,465	448	72,388	15,658	8,520
소매업 Retail	11,341	10,902	1,345,616	134,560	439	61,770	12,939	11,595
부동산매매업 Real Estate	50	50	17,193	1,719	-	-	1,687	65
건설업 Construction	10,508	10,488	366,915	36,668	20	888	20,447	2,794
음식업 Food Services	5,160	5,140	321,738	32,178	20	429	9,674	1,268
숙박업 Accommodation	388	387	14,813	1,481	1	139	650	570
운수·창고·통신업 Transportation, Warehousing & Telecommunication	8,507	8,505	271,676	27,167	2	22	11,569	2,763
부동산임대업 Rental of Real Estate	4,384	4,382	76,089	7,609	2	527	4,456	2,902
대리·중개·도급업 Agent, Brokerage & Contract	2,493	2,484	130,183	13,018	9	1,131	8,291	309
서비스업 Other Services	4,769	4,738	215,792	21,579	31	2,037	11,926	1,348
2007년 제2기 The 2nd Period	62,362	61,143	4,966,335	496,748	1,219	142,873	134,517	33,976
농·임·어업 Agriculture, Forestry & Fishing	29	27	2,405	240	2	9	175	5
광업 Mining	23	23	5,479	547	-	-	324	-
제조업 Manufacturing	5,323	5,082	689,519	68,910	241	27,076	24,040	3,312
전기·가스·수도업 Utilities	46	46	2,293	229	-	-	36	531
도매업 Wholesale	8,789	8,336	1,127,119	112,695	453	60,279	17,804	6,090
소매업 Retail	11,383	10,953	1,508,236	150,936	430	49,862	14,341	9,327
부동산매매업 Real Estate	49	49	1,042	104	-	-	91	315
건설업 Construction	10,230	10,211	474,129	47,387	19	554	26,647	1,836
음식업 Food Services	5,748	5,727	388,021	38,888	21	421	11,682	1,227
숙박업 Accommodation	390	388	18,888	1,889	2	263	941	1,744
운수·창고·통신업 Transportation, Warehousing & Telecommunication	8,577	8,574	296,530	29,646	3	11	12,079	2,333
부동산임대업 Rental of Real Estate	4,524	4,520	73,860	7,388	4	195	4,992	5,587
대리·중개·도급업 Agent, Brokerage & Contract	2,479	2,471	140,532	14,056	8	1,618	8,882	212
서비스업 Other Services	4,772	4,736	238,282	23,833	36	2,585	12,483	1,457

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-3-3. 일반사업자 지역별·업태별 부가가치세 신고 현황 (10/16)

Value Added Tax Return of General Taxpayers by Place of Business and by Industry (10/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세 표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세 표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
전남 Jeonnam Total	62,068	60,660	8,462,559	846,738	1,408	436,706	248,496	73,713
2007년 제1기 The 1st Period	60,357	58,985	4,013,774	401,232	1,372	223,858	116,736	38,368
농·임·어업 Agriculture, Forestry & Fishing	99	97	646	64	2	166	43	8
광업 Mining	54	54	8,151	815	-	-	383	18
제조업 Manufacturing	4,567	4,361	394,588	39,439	206	39,704	17,416	2,835
전기·가스·수도업 Utilities	55	55	1,453	145	-	-	71	436
도매업 Wholesale	7,051	6,585	813,187	81,275	466	74,861	13,781	9,020
소매업 Retail	10,845	10,269	1,285,699	128,558	576	92,294	12,543	13,724
부동산매매업 Real Estate	32	32	1,492	149	-	-	92	8
건설업 Construction	11,265	11,247	467,325	46,671	18	935	25,269	2,714
음식업 Food Services	6,087	6,086	320,916	32,091	1	1	10,666	534
숙박업 Accommodation	478	478	17,970	1,797	-	-	809	423
운수·창고·통신업 Transportation, Warehousing & Telecommunication	9,979	9,978	364,171	36,408	1	4	15,384	3,707
부동산임대업 Rental of Real Estate	3,747	3,745	51,994	5,199	2	104	3,282	3,348
대리·중개·도급업 Agent, Brokerage & Contract	1,872	1,845	90,556	9,055	27	5,318	5,691	434
서비스업 Other Services	4,226	4,153	195,626	19,566	73	10,471	11,306	1,159
2007년 제2기 The 2nd Period	62,068	60,660	4,448,785	445,505	1,408	212,848	131,760	35,344
농·임·어업 Agriculture, Forestry & Fishing	105	104	1,148	114	1	124	69	4
광업 Mining	49	49	4,963	496	-	-	324	53
제조업 Manufacturing	4,620	4,414	454,832	45,490	206	45,868	20,662	3,045
전기·가스·수도업 Utilities	114	114	1,554	155	-	-	74	1,154
도매업 Wholesale	7,102	6,608	865,003	86,545	494	80,588	15,432	7,264
소매업 Retail	10,981	10,399	1,411,236	141,564	582	67,759	13,109	8,750
부동산매매업 Real Estate	38	38	933	93	-	-	105	225
건설업 Construction	11,277	11,263	527,369	52,735	14	768	28,881	3,327
음식업 Food Services	6,833	6,832	386,262	38,728	1	1	12,726	436
숙박업 Accommodation	499	499	19,928	1,999	-	-	973	914
운수·창고·통신업 Transportation, Warehousing & Telecommunication	10,288	10,282	407,917	40,786	6	3	16,138	3,742
부동산임대업 Rental of Real Estate	3,937	3,936	51,899	5,195	1	146	4,676	4,214
대리·중개·도급업 Agent, Brokerage & Contract	1,952	1,926	108,659	10,869	26	5,626	6,897	360
서비스업 Other Services	4,273	4,196	207,082	20,736	77	11,965	11,694	1,856

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-3-3. 일반사업자 지역별·업태별 부가가치세 신고 현황 (11/16)

Value Added Tax Return of General Taxpayers by Place of Business and by Industry (11/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
		(1)	(2)	(3)	(4)	(5)		
대구 Daegu Total	114,943	111,245	22,167,104	2,216,315	3,698	1,392,517	674,287	120,485
2007년 제1기 The 1st Period	113,147	109,442	10,756,602	1,075,211	3,705	681,538	325,895	59,041
농·임·어업 Agriculture, Forestry & Fishing	7	6	68	6	1	106	2	3
광업 Mining	2	2	248	24	-	-	18	-
제조업 Manufacturing	22,078	19,541	3,547,711	354,524	2,537	510,893	130,716	21,358
전기·가스·수도업 Utilities	9	9	1,194	119	-	-	91	-
도매업 Wholesale	18,851	17,941	3,185,316	318,415	910	151,533	52,357	9,373
소매업 Retail	16,897	16,759	1,653,165	165,316	138	8,804	18,480	6,020
부동산매매업 Real Estate	189	189	17,219	1,721	-	-	1,573	1,249
건설업 Construction	10,836	10,819	553,154	55,234	17	2,412	29,322	2,914
음식업 Food Services	7,789	7,781	517,035	51,703	8	179	17,011	1,378
숙박업 Accommodation	382	381	22,288	2,228	1	-	1,014	302
운수·창고·통신업 Transportation, Warehousing & Telecommunication	11,031	11,029	332,639	33,262	2	29	14,419	2,581
부동산임대업 Rental of Real Estate	12,225	12,212	269,404	26,940	13	3,966	20,348	11,488
대리·중개·도급업 Agent, Brokerage & Contract	4,458	4,432	239,282	23,935	26	2,177	15,673	576
서비스업 Other Services	8,393	8,341	417,879	41,784	52	1,439	24,871	1,799
2007년 제2기 The 2nd Period	114,943	111,245	11,410,502	1,141,104	3,698	710,979	348,391	61,443
농·임·어업 Agriculture, Forestry & Fishing	6	5	92	9	1	108	2	5
광업 Mining	1	1	75	7	-	-	4	-
제조업 Manufacturing	22,024	19,503	3,756,082	375,297	2,521	522,402	139,303	20,193
전기·가스·수도업 Utilities	9	9	994	99	-	-	76	9
도매업 Wholesale	18,968	18,021	3,322,659	332,159	947	170,943	55,161	9,302
소매업 Retail	17,007	16,886	1,767,863	177,011	121	8,836	19,664	7,058
부동산매매업 Real Estate	192	192	15,669	1,566	-	-	1,240	2,216
건설업 Construction	10,811	10,793	625,383	62,526	18	1,173	34,993	3,091
음식업 Food Services	8,685	8,679	592,070	59,401	6	71	19,644	1,481
숙박업 Accommodation	374	373	23,366	2,339	1	51	1,059	169
운수·창고·통신업 Transportation, Warehousing & Telecommunication	11,423	11,422	359,128	35,914	1	39	14,925	2,744
부동산임대업 Rental of Real Estate	12,301	12,290	267,444	26,751	11	1,608	21,633	12,845
대리·중개·도급업 Agent, Brokerage & Contract	4,628	4,608	261,467	26,151	20	4,199	17,035	622
서비스업 Other Services	8,514	8,463	418,210	41,874	51	1,549	23,652	1,708

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-3-3. 일반사업자 지역별·업태별 부가가치세 신고 현황 (12/16)

Value Added Tax Return of General Taxpayers by Place of Business and by Industry (12/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세 표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세 표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
경북 Gyeongbuk Total	97,141	94,448	19,024,009	1,902,233	2,693	1,037,161	578,063	125,915
2007년 제1기 The 1st Period	96,695	94,016	9,080,415	907,870	2,679	540,179	275,644	64,814
농·임·어업 Agriculture, Forestry & Fishing	83	78	2,904	290	5	94	217	8
광업 Mining	82	80	11,202	1,120	2	254	570	14
제조업 Manufacturing	13,462	12,275	2,692,990	269,194	1,187	286,715	97,375	16,266
전기·가스·수도업 Utilities	19	19	1,881	188	-	-	45	-
도매업 Wholesale	12,006	11,296	1,739,409	173,894	710	121,189	28,848	12,014
소매업 Retail	17,127	16,505	2,190,045	218,997	622	111,916	19,717	17,556
부동산매매업 Real Estate	139	137	2,497	249	2	262	342	664
건설업 Construction	14,290	14,264	615,252	61,518	26	841	33,062	4,830
음식업 Food Services	8,823	8,807	498,316	49,829	16	356	17,751	1,213
숙박업 Accommodation	668	668	34,744	3,480	-	-	1,829	554
운수·창고·통신업 Transportation, Warehousing & Telecommunication	11,567	11,562	415,254	41,523	5	1,270	18,682	2,886
부동산임대업 Rental of Real Estate	6,514	6,508	118,597	11,859	6	1,356	7,496	5,616
대리·중개·도급업 Agent, Brokerage & Contract	5,394	5,343	424,819	42,481	51	10,124	30,689	751
서비스업 Other Services	6,521	6,474	332,505	33,248	47	5,802	19,021	2,442
2007년 제2기 The 2nd Period	97,141	94,448	9,943,594	994,362	2,693	496,981	302,419	61,100
농·임·어업 Agriculture, Forestry & Fishing	76	73	5,283	528	3	17	469	13
광업 Mining	71	67	7,608	760	4	422	393	85
제조업 Manufacturing	13,328	12,114	2,956,498	295,362	1,214	294,362	104,434	18,018
전기·가스·수도업 Utilities	26	26	1,500	150	-	-	41	362
도매업 Wholesale	11,857	11,132	1,848,641	184,825	725	112,818	31,844	9,332
소매업 Retail	17,218	16,621	2,410,336	241,183	597	71,312	21,596	12,665
부동산매매업 Real Estate	126	126	4,407	440	-	-	397	495
건설업 Construction	13,947	13,924	726,800	72,667	23	1,401	40,636	4,057
음식업 Food Services	9,674	9,661	577,268	57,888	13	260	20,267	1,372
숙박업 Accommodation	675	671	34,109	3,417	4	438	1,799	1,449
운수·창고·통신업 Transportation, Warehousing & Telecommunication	11,715	11,711	439,288	43,930	4	1,278	18,866	3,134
부동산임대업 Rental of Real Estate	6,496	6,491	125,053	12,511	5	467	8,954	7,085
대리·중개·도급업 Agent, Brokerage & Contract	5,442	5,387	442,565	44,256	55	9,587	32,466	1,046
서비스업 Other Services	6,490	6,444	364,238	36,445	46	4,619	20,257	1,987

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-3-3. 일반사업자 지역별·업태별 부가가치세 신고 현황 (13/16)

Value Added Tax Return of General Taxpayers by Place of Business and by Industry (13/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원	과세표준	세액	인원	과세표준		
		(1)	(2)	(3)	(4)	(5)		
부산 Busan Total	172,583	167,861	31,624,843	3,161,335	4,722	1,754,266	1,065,126	193,770
2007년 제1기 The 1st Period	168,372	163,625	15,322,595	1,531,699	4,747	869,195	516,420	93,928
농·임·어업 Agriculture, Forestry & Fishing	14	11	636	63	3	4,093	55	1
광업 Mining	3	3	292	29	-	-	19	6
제조업 Manufacturing	23,675	21,464	4,277,724	427,570	2,211	384,335	170,735	22,006
전기·가스·수도업 Utilities	7	6	2,593	259	1	4	39	87
도매업 Wholesale	27,651	25,727	4,767,596	476,511	1,924	416,633	88,569	20,717
소매업 Retail	21,616	21,441	1,866,773	186,662	175	5,718	21,923	6,143
부동산매매업 Real Estate	279	279	29,721	2,972	-	-	2,086	1,026
건설업 Construction	13,106	13,038	861,634	86,127	68	7,118	48,550	6,118
음식업 Food Services	15,210	15,199	992,388	99,238	11	514	34,800	2,566
숙박업 Accommodation	770	770	42,364	4,236	-	-	2,253	791
운수·창고·통신업 Transportation, Warehousing & Telecommunication	21,265	21,236	875,217	87,518	29	4,524	36,951	5,613
부동산임대업 Rental of Real Estate	23,320	23,304	439,155	43,884	16	4,354	36,258	23,495
대리·중개·도급업 Agent, Brokerage & Contract	7,395	7,250	448,310	44,830	145	26,010	29,556	916
서비스업 Other Services	14,061	13,897	718,192	71,800	164	15,892	44,626	4,443
2007년 제2기 The 2nd Period	172,583	167,861	16,302,247	1,629,635	4,722	885,071	548,705	99,841
농·임·어업 Agriculture, Forestry & Fishing	12	9	1,254	125	3	2,885	111	-
광업 Mining	2	2	540	55	-	-	-	11
제조업 Manufacturing	23,641	21,479	4,530,439	452,679	2,162	388,060	180,992	20,678
전기·가스·수도업 Utilities	6	6	2,418	241	-	-	44	-
도매업 Wholesale	27,875	25,895	4,940,251	493,498	1,980	424,164	90,721	20,519
소매업 Retail	21,869	21,724	2,007,285	200,854	145	6,796	23,625	6,939
부동산매매업 Real Estate	279	279	36,327	3,632	-	-	2,862	1,946
건설업 Construction	13,314	13,259	1,000,108	99,952	55	9,184	56,746	6,179
음식업 Food Services	16,556	16,540	1,135,852	113,777	16	531	40,172	3,267
숙박업 Accommodation	798	792	42,943	4,296	6	160	2,143	1,345
운수·창고·통신업 Transportation, Warehousing & Telecommunication	21,637	21,604	917,261	91,722	33	5,329	36,955	5,736
부동산임대업 Rental of Real Estate	24,620	24,608	447,026	44,750	12	1,848	37,709	28,692
대리·중개·도급업 Agent, Brokerage & Contract	7,819	7,672	496,379	49,638	147	31,211	32,713	988
서비스업 Other Services	14,155	13,992	744,164	74,416	163	14,903	43,912	3,541

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-3-3. 일반사업자 지역별·업태별 부가가치세 신고 현황 (14/16)

Value Added Tax Return of General Taxpayers by Place of Business and by Industry (14/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세 표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세 표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
울산 Ulsan Total	43,081	42,537	9,202,748	920,390	544	285,010	363,543	47,033
2007년 제1기 The 1st Period	42,398	41,886	4,340,185	433,954	512	140,496	169,752	21,613
농·임·어업 Agriculture, Forestry & Fishing	4	4	865	86	-	-	58	-
광업 Mining	7	7	625	62	-	-	34	3
제조업 Manufacturing	3,980	3,817	916,953	91,673	163	46,691	39,594	3,309
전기·가스·수도업 Utilities	3	3	191	19	-	-	2	2
도매업 Wholesale	5,577	5,427	975,532	97,523	150	21,157	17,496	2,546
소매업 Retail	5,909	5,875	735,466	73,546	34	1,247	7,072	2,268
부동산매매업 Real Estate	44	44	6,739	679	-	-	509	1,329
건설업 Construction	5,218	5,201	365,756	36,565	17	4,218	23,121	2,302
음식업 Food Services	5,508	5,502	340,926	34,092	6	464	11,925	796
숙박업 Accommodation	230	230	12,221	1,222	-	-	678	332
운수·창고·통신업 Transportation, Warehousing & Telecommunication	4,978	4,976	216,969	21,695	2	67	9,843	1,394
부동산임대업 Rental of Real Estate	3,694	3,693	81,097	8,109	1	12	6,651	5,355
대리·중개·도급업 Agent, Brokerage & Contract	3,290	3,216	465,531	46,553	74	59,928	39,183	344
서비스업 Other Services	3,956	3,891	221,314	22,130	65	6,712	13,586	1,633
2007년 제2기 The 2nd Period	43,081	42,537	4,862,563	486,435	544	144,513	193,791	25,420
농·임·어업 Agriculture, Forestry & Fishing	6	6	743	74	-	-	39	3
광업 Mining	7	7	473	47	-	-	23	7
제조업 Manufacturing	3,984	3,812	1,025,091	102,487	172	55,079	43,739	2,922
전기·가스·수도업 Utilities	4	4	131	13	-	-	2	4
도매업 Wholesale	5,475	5,319	1,038,281	103,860	156	23,769	19,439	2,278
소매업 Retail	5,990	5,949	820,788	82,140	41	1,772	7,739	2,174
부동산매매업 Real Estate	45	45	17,648	1,769	-	-	786	2,319
건설업 Construction	5,186	5,162	430,873	43,090	24	3,908	27,875	2,419
음식업 Food Services	5,966	5,960	394,972	39,573	6	541	13,814	1,292
숙박업 Accommodation	245	243	12,974	1,297	2	827	663	534
운수·창고·통신업 Transportation, Warehousing & Telecommunication	5,056	5,054	233,888	23,388	2	140	10,315	1,623
부동산임대업 Rental of Real Estate	3,908	3,908	90,910	9,100	-	-	7,556	7,532
대리·중개·도급업 Agent, Brokerage & Contract	3,312	3,233	556,715	55,673	79	51,759	47,593	308
서비스업 Other Services	3,897	3,835	239,076	23,924	62	6,718	14,208	2,005

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-3-3. 일반사업자 지역별·업태별 부가가치세 신고 현황 (15/16)

Value Added Tax Return of General Taxpayers by Place of Business and by Industry (15/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원	과세표준	세액	인원	과세표준		
		(1)	(2)	(3)	(4)	(5)		
경남 Gyeongnam Total	135,850	132,913	29,772,483	2,976,857	2,937	1,433,463	1,073,472	196,702
2007년 제1기 The 1st Period	132,022	129,181	14,309,519	1,430,617	2,841	691,080	512,781	97,753
농·임·어업 Agriculture, Forestry & Fishing	51	50	2,186	218	1	163	129	33
광업 Mining	48	48	9,219	921	-	-	318	6
제조업 Manufacturing	22,189	20,876	5,182,390	518,087	1,313	394,988	211,915	31,126
전기·가스·수도업 Utilities	29	29	4,086	408	-	-	46	-
도매업 Wholesale	17,350	16,558	2,967,706	296,680	792	157,993	53,395	14,186
소매업 Retail	17,975	17,525	2,253,575	225,329	450	60,587	22,687	13,269
부동산매매업 Real Estate	396	396	60,406	6,040	-	-	5,124	4,674
건설업 Construction	15,902	15,879	848,768	84,831	23	1,314	46,181	7,412
음식업 Food Services	13,778	13,768	814,542	81,454	10	481	29,670	2,960
숙박업 Accommodation	813	813	31,036	3,103	-	-	1,504	880
운수·창고·통신업 Transportation, Warehousing & Telecommunication	12,870	12,855	465,520	46,550	15	1,252	19,797	3,397
부동산임대업 Rental of Real Estate	13,075	13,065	212,307	21,229	10	2,419	16,240	14,711
대리·중개·도급업 Agent, Brokerage & Contract	8,948	8,782	975,286	97,522	166	63,385	76,985	1,579
서비스업 Other Services	8,598	8,537	482,492	48,245	61	8,498	28,790	3,520
2007년 제2기 The 2nd Period	135,850	132,913	15,462,964	1,546,240	2,937	742,383	560,690	98,948
농·임·어업 Agriculture, Forestry & Fishing	48	46	3,015	301	2	383	183	8
광업 Mining	49	49	8,191	819	-	-	379	9
제조업 Manufacturing	22,434	21,088	5,528,117	552,534	1,346	409,520	229,721	32,668
전기·가스·수도업 Utilities	35	35	3,358	335	-	-	38	59
도매업 Wholesale	17,542	16,704	3,200,317	319,970	838	174,370	62,252	12,771
소매업 Retail	18,412	17,993	2,432,287	243,361	419	42,133	23,747	11,214
부동산매매업 Real Estate	401	401	49,807	4,946	-	-	3,860	3,711
건설업 Construction	15,865	15,826	940,894	93,999	39	3,377	51,322	7,942
음식업 Food Services	15,469	15,456	944,128	94,625	13	1,031	34,011	2,782
숙박업 Accommodation	855	852	33,228	3,340	3	393	1,662	1,381
운수·창고·통신업 Transportation, Warehousing & Telecommunication	13,154	13,142	486,989	48,697	12	4,018	20,280	3,854
부동산임대업 Rental of Real Estate	13,254	13,246	206,805	20,704	8	748	15,642	16,950
대리·중개·도급업 Agent, Brokerage & Contract	9,497	9,304	1,107,800	110,768	193	98,268	87,606	2,142
서비스업 Other Services	8,835	8,771	518,028	51,841	64	8,142	29,987	3,457

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-3-3. 일반사업자 지역별·업태별 부가가치세 신고 현황 (16/16)

Value Added Tax Return of General Taxpayers by Place of Business and by Industry (16/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세 표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세 표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
제주 Jeju Total	20,874	20,552	3,029,437	303,200	322	63,521	84,061	20,724
2007년 제1기 The 1st Period	20,229	19,934	1,442,945	144,284	295	28,362	39,670	9,951
농·임·어업 Agriculture, Forestry & Fishing	17	17	1,810	181	-	-	132	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	1,206	1,160	88,456	8,845	46	3,278	3,383	576
전기·가스·수도업 Utilities	4	4	126	12	-	-	3	80
도매업 Wholesale	2,447	2,323	302,086	30,204	124	15,213	4,481	2,056
소매업 Retail	4,124	4,026	518,527	51,852	98	8,341	5,520	2,190
부동산매매업 Real Estate	63	63	621	62	-	-	73	107
건설업 Construction	3,631	3,622	156,436	15,638	9	369	8,163	1,567
음식업 Food Services	3,239	3,236	195,651	19,565	3	16	7,801	490
숙박업 Accommodation	289	289	11,634	1,163	-	-	579	324
운수·창고·통신업 Transportation, Warehousing & Telecommunication	973	973	30,048	3,004	-	-	1,113	395
부동산임대업 Rental of Real Estate	1,800	1,799	27,467	2,746	1	-	2,038	1,601
대리·중개·도급업 Agent, Brokerage & Contract	487	483	19,468	1,946	4	62	1,135	58
서비스업 Other Services	1,949	1,939	90,615	9,066	10	1,083	5,249	507
2007년 제2기 The 2nd Period	20,874	20,552	1,586,491	158,915	322	35,158	44,390	10,773
농·임·어업 Agriculture, Forestry & Fishing	17	17	1,174	117	-	-	85	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	1,231	1,185	107,583	10,753	46	4,059	3,647	440
전기·가스·수도업 Utilities	8	8	153	15	-	-	7	75
도매업 Wholesale	2,503	2,363	330,015	33,021	140	16,954	5,305	1,465
소매업 Retail	4,202	4,100	551,325	55,240	102	11,544	5,658	2,426
부동산매매업 Real Estate	61	61	1,648	164	-	-	161	137
건설업 Construction	3,642	3,630	180,207	18,017	12	510	9,890	1,371
음식업 Food Services	3,456	3,452	221,515	22,226	4	19	8,730	421
숙박업 Accommodation	308	306	10,799	1,084	2	210	566	818
운수·창고·통신업 Transportation, Warehousing & Telecommunication	1,057	1,057	34,377	3,472	-	-	1,287	766
부동산임대업 Rental of Real Estate	1,881	1,881	28,545	2,871	-	-	2,348	2,199
대리·중개·도급업 Agent, Brokerage & Contract	531	529	22,271	2,227	2	104	1,354	68
서비스업 Other Services	1,977	1,963	96,879	9,708	14	1,758	5,352	587

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-2-3]

9-3-4. 일반사업자 업태별·과세표준규모별 부가가치세 신고 현황 (1/2)

Value Added Tax Return of General Taxpayers, by Size of Tax Base and by Industry (1/2)

[단위 : 백만원]

In million won

구분 Classification		24백만 미만 Under 24 million won		24백만 이상 24 million won or more		48백만 이상 48 million won or more		60백만 이상 60 million won or more		72백만 이상 72 million won or more	
		신고인원	과세표준	신고인원	과세표준	신고인원	과세표준	신고인원	과세표준	신고인원	과세표준
		Number of Returns	Tax Base [B] [C]	Number of Returns	Tax Base	Number of Returns	Tax Base	Number of Returns	Tax Base	Number of Returns	Tax Base
		(1)		(2)		(3)		(4)		(5)	
2006년 합계	2006 Total	**	**	1,439,448	43,680,983	121,038	12,454,098	88,458	11,117,674	132,425	21,607,958
2006년 제1기	The 1st Period	**	**	1,431,322	21,555,289	111,172	5,962,353	80,872	5,310,255	122,604	10,394,382
2006년 제2기	The 2nd Period	**	**	1,439,448	22,125,694	121,038	6,491,745	88,458	5,807,419	132,425	11,213,576
2007년 합계	2007 Total [A]	1,095,151	16,565,344	442,918	29,786,267	132,507	13,635,923	96,742	12,266,521	144,337	23,563,098
2007년 제1기	The 1st Period	1,107,763	8,319,925	417,394	14,425,846	121,693	6,526,960	90,101	5,915,390	133,881	11,343,384
농·임·어업	Agriculture, Forestry & Fishing	386	1,422	68	2,390	34	1,834	37	2,447	58	4,882
광업	Mining	158	445	31	1,126	17	925	10	661	22	1,887
제조업	Manufacturing	81,547	688,335	42,619	1,496,702	15,566	837,418	13,307	875,144	23,590	2,011,185
전기·가스·수도업	Utilities	136	310	29	1,031	17	900	10	644	13	1,061
도매업	Wholesale	110,332	831,966	45,510	1,600,486	16,470	885,479	14,170	933,106	25,464	2,169,119
소매업	Retail	106,831	998,884	63,031	2,195,697	19,645	1,055,049	15,130	993,969	23,452	1,987,353
부동산매매업	Real Estate	4,404	5,319	363	12,533	106	5,696	90	5,967	155	13,279
건설업	Construction	107,953	1,021,292	59,979	2,034,801	13,690	732,381	9,019	591,005	11,524	971,692
음식업	Food Services	63,277	662,738	48,963	1,728,604	17,222	923,995	13,284	872,308	20,042	1,696,357
숙박업	Accommodation	4,404	43,713	2,777	96,291	742	39,659	517	33,981	874	73,796
운수·창고·통신업	Transportation, Warehousing & Telecommunication	92,121	1,184,739	65,355	2,250,985	16,568	885,765	9,093	593,563	5,990	491,749
부동산임대업	Rental of Real Estate	381,924	1,602,851	35,925	1,209,610	8,061	430,795	5,354	350,363	7,347	620,584
대리·중개·도급업	Agent, Brokerage & Contract	48,789	439,368	17,592	595,675	4,245	227,915	3,130	205,859	4,639	392,234
서비스업	Other Services	105,501	838,543	35,152	1,199,915	9,310	499,149	6,950	456,373	10,711	908,206
2007년 제2기	The 2nd Period	1,095,151	8,245,418	442,918	15,360,420	132,507	7,108,963	96,742	6,351,131	144,337	12,219,714
농·임·어업	Agriculture, Forestry & Fishing	357	1,227	50	1,748	16	854	13	843	28	2,336
광업	Mining	159	672	27	941	17	894	13	866	26	2,213
제조업	Manufacturing	76,190	652,758	41,847	1,473,627	15,913	856,399	13,277	873,709	23,929	2,039,574
전기·가스·수도업	Utilities	249	680	33	1,204	14	755	7	456	15	1,278
도매업	Wholesale	107,553	812,377	45,072	1,582,762	16,748	901,041	14,305	942,118	26,182	2,231,068
소매업	Retail	105,099	973,282	64,955	2,263,232	20,437	1,097,914	15,398	1,012,169	24,573	2,081,927
부동산매매업	Real Estate	4,881	9,197	385	13,098	136	7,259	86	5,699	174	14,761
건설업	Construction	93,407	879,613	63,487	2,181,114	16,601	889,323	10,878	712,614	13,463	1,132,699
음식업	Food Services	63,946	680,649	57,409	2,027,955	19,382	1,040,388	14,876	976,766	22,387	1,893,236
숙박업	Accommodation	4,219	40,967	2,900	101,077	808	43,337	557	36,572	984	83,479
운수·창고·통신업	Transportation, Warehousing & Telecommunication	90,260	1,184,427	69,874	2,419,767	18,297	976,989	10,217	667,060	7,008	573,585
부동산임대업	Rental of Real Estate	396,583	1,722,291	39,168	1,318,994	8,579	458,973	5,724	374,840	7,853	663,408
대리·중개·도급업	Agent, Brokerage & Contract	49,441	454,118	18,985	645,354	4,727	253,463	3,489	228,839	5,070	428,786
서비스업	Other Services	102,807	833,160	38,726	1,329,547	10,832	581,374	7,902	518,580	12,645	1,071,364

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

[A] 신고인원은 2007.2기 확정신고 인원임

[B] 과세표준은 과세분매출 과세표준과 영세율매출 과세표준을 합한 것임

[C] 과세표준 규모별 합계는 "법인사업자 과세표준규모별 부가가치세 신고 현황(통계표 9-2-1)"을 참조

[D] 2006년의 '2'번란은 1번과 2번을 합한 것이며, '6'번란은 6번과 7번을 합한 것임

9-3-4. 일반사업자 업태별·과세표준규모별 부가가치세 신고 현황 (2/2)

Value Added Tax Return of General Taxpayers, by Size of Tax Base and by Industry (2/2)

[단위 : 백만원]

In million won

구분 Classification	1억 이상 100 million won or more		2억 이상 200 million won or more		5억 이상 500 million won or more		10억 이상 1 billion won or more		20억 이상 2 billion won or more	
	신고인원	과세표준	신고인원	과세표준	신고인원	과세표준	신고인원	과세표준	신고인원	과세표준
	Number of Returns	Tax Base	Number of Returns	Tax Base	Number of Returns	Tax Base	Number of Returns	Tax Base	Number of Returns	Tax Base
	(6)		(7)		(8)		(9)		(10)	
2006년 합계 2006 Total [A]	363,909	148,854,984	**	**	48,505	63,161,948	17,618	45,046,838	5,401	34,084,004
2006년 제1기 The 1st Period	340,225	71,768,165	**	**	43,707	29,922,639	15,805	21,296,962	4,777	15,998,008
2006년 제2기 The 2nd Period	363,909	77,086,819	**	**	48,505	33,239,309	17,618	23,749,876	5,401	18,085,996
2007년 합계 2007 Total [A]	226,498	61,986,448	168,133	99,736,921	53,340	69,795,338	19,723	50,439,398	6,338	40,747,094
2007년 제1기 The 1st Period	213,046	30,055,231	157,047	48,112,225	48,460	33,187,604	17,665	23,790,874	5,481	18,547,596
농·임·어업 Agriculture, Forestry & Fishing	56	7,421	22	6,860	3	1,541	4	5,554	-	-
광업 Mining	50	7,318	52	16,991	21	14,119	10	14,617	5	14,991
제조업 Manufacturing	46,182	6,613,001	44,479	13,926,064	16,942	11,661,166	6,329	8,518,439	1,957	6,573,665
전기·가스·수도업 Utilities	67	9,885	25	7,782	6	4,046	2	3,051	-	-
도매업 Wholesale	51,071	7,298,153	47,696	14,926,017	16,925	11,555,718	5,403	7,196,259	1,464	4,993,789
소매업 Retail	35,433	4,985,798	22,385	6,696,347	6,314	4,411,919	3,692	5,103,987	1,434	4,445,314
부동산매매업 Real Estate	279	38,878	287	89,787	160	112,688	98	134,193	89	437,329
건설업 Construction	14,704	2,043,567	9,040	2,735,519	2,140	1,437,961	525	696,786	108	504,963
음식업 Food Services	27,592	3,810,264	12,203	3,528,719	1,836	1,223,876	396	520,412	64	179,495
숙박업 Accommodation	963	131,332	417	122,189	44	29,991	17	22,955	8	24,540
운수·창고·통신업 Transportation, Warehousing & Telecommunication	3,093	415,016	1,174	345,635	219	143,453	51	66,022	11	38,462
부동산임대업 Rental of Real Estate	8,796	1,210,579	4,197	1,238,442	933	638,575	338	454,892	150	499,273
대리·중개·도급업 Agent, Brokerage & Contract	7,170	1,013,191	5,415	1,659,568	1,514	1,023,348	517	681,589	120	356,302
서비스업 Other Services	17,590	2,470,828	9,655	2,812,305	1,403	929,203	283	372,118	71	479,473
2007년 제2기 The 2nd Period	226,498	31,931,216	168,133	51,624,696	53,340	36,607,733	19,723	26,648,524	6,338	22,199,498
농·임·어업 Agriculture, Forestry & Fishing	143	20,853	53	15,332	3	1,825	3	4,071	-	-
광업 Mining	41	5,886	38	11,598	25	15,992	8	11,613	4	15,879
제조업 Manufacturing	47,106	6,750,619	46,913	14,746,366	18,307	12,653,759	7,233	9,763,492	2,215	7,638,261
전기·가스·수도업 Utilities	62	8,819	19	5,472	9	5,848	1	1,565	-	-
도매업 Wholesale	53,079	7,590,289	49,989	15,696,905	18,447	12,624,289	5,835	7,787,179	1,565	5,331,985
소매업 Retail	37,555	5,281,795	23,999	7,147,945	6,750	4,728,709	4,008	5,577,625	1,798	5,835,932
부동산매매업 Real Estate	319	45,365	320	101,005	167	119,242	95	133,069	101	617,872
건설업 Construction	17,340	2,423,498	11,607	3,547,771	2,999	2,015,072	757	990,693	176	846,229
음식업 Food Services	30,953	4,284,448	14,058	4,088,174	2,012	1,342,153	451	586,028	94	273,751
숙박업 Accommodation	1,116	152,437	464	136,924	67	45,285	19	24,661	5	13,345
운수·창고·통신업 Transportation, Warehousing & Telecommunication	3,383	448,882	1,316	383,058	259	171,058	59	77,420	10	31,953
부동산임대업 Rental of Real Estate	9,339	1,284,910	4,353	1,283,500	943	642,580	308	421,354	136	550,599
대리·중개·도급업 Agent, Brokerage & Contract	7,737	1,089,613	5,820	1,784,882	1,781	1,196,773	598	820,656	151	484,914
서비스업 Other Services	18,325	2,543,802	9,184	2,675,764	1,571	1,045,148	348	449,098	83	558,778

작성자 : 부가가치세과 김한년(397-1706)

[2007년 9-2-4]

[A] Number of returns is based on the final returns of the 2nd period of 2006
 [B] Tax base = Taxable transaction tax base + Zero-rate transaction tax base
 [C] For national total, refer to the Table 9-2-1
 [D] (2) of 2006 year = (1) + (2), (6) of 2006 = (6) + (7)

9-3-5. 일반사업자 부가가치세 신고 현황 III (1/2)

Value Added Tax Return of General Taxpayers III (1/2)

[단위 : 백만원]

In million won

구분 Classification			신고인원 Number of Returns [A] (1)	과세표준 Tax Base [B] (2)	납부세액 Tax Payable (3)	환급세액 Tax Refundable (4)
업종명	Name of Industry [B]	업종코드번호 Number of Industry-code	2,385,687	418,522,356	13,692,355	2,921,582
농업	Agriculture	01****	202	14,561	700	277
임업	Forestry	02****	387	57,442	4,546	115
어업	Fishing	05****	77	11,435	211	54
광업	Mining	10****~14****	358	139,634	6,208	490
음식료품 및 담배제조업	Food Manufacturing & Tobacco Manufacturing	15****~16****	13,237	2,751,263	105,195	22,157
섬유제품 제조업	Textile Product Manufacturing	17****	17,340	7,173,862	153,119	57,336
의복 및 모피 제품 제조업	Clothing & Fur Manufacturing	18****	8,387	2,753,077	100,819	11,349
가죽, 가방 및 신발류 제조업	Leather, Bag and Shoe Manufacturing	19****	16,848	4,836,505	205,024	25,798
목재 및 나무제품 제조업(가구제외)	Lumber and Wooden Article Manufacturing	20****	6,592	2,126,624	67,004	6,139
펄프, 종이 및 종이제품 제조업	Pulp, Paper & Paper Products Manufacturing	21****	5,948	2,695,075	68,969	9,433
출판, 인쇄 및 기록매체 제조업	Publication, Printing & Recording Material Manufacturing	22****	26,725	6,443,049	274,825	24,789
석탄, 석유정제품 및 핵연료 제조업	Coal, Petroleum Refining & Nuclear Fuel Manufacturing	23****	102	77,082	2,243	109
화합물 및 화학 제품 제조업	Chemical Compound & Chemical Product Manufacturing	24****	6,643	3,282,481	78,965	17,217
고무 및 플라스틱 제품 제조업	Rubber Goods & Plastic Product Manufacturing	25****	14,280	7,805,689	234,051	35,013
비금속광물 제품 제조업	Nonmetallic Mineral Product Manufacturing	26****	7,371	2,119,462	71,178	7,017
제1차 금속산업 제조업	The 1st Stage Metal Product Manufacturing	27****	5,710	3,316,605	96,981	13,164
조립금속제품 제조업(기계 및 장비 제외)	Assembled Metal Product Manufacturing	28****	37,526	15,426,909	597,691	59,384
기타기계 및 장비 제조업	Other Machinery Manufacturing	29****	53,148	21,284,135	866,701	113,169
사무, 계산 및 회계용 기계 조립업	Computing and Accounting Machine Manufacturing	30****	1,102	373,778	13,071	2,193
기타 전자기계 및 전기변환장치 제조업	Other Electrical Equipment Manufacturing	31****	11,460	4,424,475	168,475	14,514
영상, 음향 및 통신장비 제조업	Video, Audio & Communication Equipment Manufacturing	32****	15,408	7,520,809	288,562	42,594
의료, 정밀, 광학기기 및 시계제조업	Medical, Optical Supply and Watch Manufacturing	33****	4,763	1,760,278	61,788	10,896
자동차 및 트레일러 제조업	Car and Trailer Manufacturing	34****	8,670	5,777,865	197,159	23,341
기타 운송장비 제조업	Other Transportation Equipment Manufacturing	35****	2,903	2,014,198	106,812	9,690

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 신고인원란은 2007.2기 확정신고 인원이며, 나머지는 2007년도 1기와 2기를 합한 것을 기준으로 함

[B] 과세표준은 과세분매출 과세표준과 영세율매출 과세표준을 합한것임

9-3-5. 일반사업자 부가가치세 신고 현황 III (2/2)

Value Added Tax Return of General Taxpayers III (2/2)

[단위 : 백만원]

In million won

구분 Classification		신고인원 Number of Returns [A]	과세표준 Tax Base [B]	납부세액 Tax Payable	환급세액 Tax Refundable
		(1)	(2)	(3)	(4)
가구 및 기타제조업	Furniture and other Manufacturing 36****	27,145	5,508,737	177,709	24,838
재생재료 및 가공처리업	Recycled Material & Reprocessing 37****	1,622	1,177,729	32,266	6,386
전기, 가스 및 수도사업	Utilities 40****~41****	409	54,787	1,969	3,510
건설업	Construction 45****	230,715	28,388,587	1,582,006	196,474
자동차 관련 소매	Retail on car 50****	33,693	29,469,814	252,046	59,383
도매 및 상품중개업	Whole Sale & Brokerage 51****	350,086	104,739,130	1,833,180	432,616
소매업	Retail 52****	288,337	45,169,477	644,820	265,143
숙박업	Accommodation 551***	11,139	1,296,534	66,393	36,302
음식점업	Food Service 552***	225,568	32,340,315	1,109,053	101,300
운송업	Transportation 60****~62****	198,513	13,032,479	580,239	101,239
여행알선 및 운수 관련서비스업	Travel Agency and Transportation Service 63****	17,948	2,763,373	98,954	13,481
통신업	Telecommunication 64****	807	126,259	8,008	275
금융 및 금융 관련서비스업	Finance and Finance Service 65****, 671***	677	81,948	6,443	253
보험 및 보험 관련서비스업	Insurance and Insurance Service 66****, 672***	63	2,825	241	5
부동산업	Real Estate 70****	489,153	19,333,178	1,612,942	1,024,294
기계장비 등 장비 임대업	Equipment Rental Service 71****	4,092	405,144	20,583	4,953
IT관련 및 연구 개발업	IT and R&D 72****~73****	18,004	1,247,416	76,561	8,554
법무, 회계, 건축 및 상담업	Law, Accounting, Architecture Consulting 741****~742***	37,216	6,721,119	532,841	19,019
광고업 및 기타 산업관련 서비스업	Ads & Other Services 743****~749***	83,954	12,353,366	858,539	26,476
교육서비스업	Educational Service 80****	1,085	58,454	3,456	871
보건업	Health Care 85****	872	56,353	1,961	2,748
위생관련 서비스업	Hygiene Service 90****	1,578	267,135	13,132	1,748
오락, 문화, 운동관련 산업 및 수리업	Entertainment, Culture, Sports Industry 92****	66,840	6,795,312	266,359	58,670
기타 서비스업	Other Services 93****	27,269	2,604,956	119,473	25,202
인적용역	Human Capital Services 94****	3,596	331,064	22,355	1,430
가사 서비스업	Housework Service 95****	113	8,274	328	174
산림소득	Forest income 98****	1	1,659	165	-
기타	Others	5	639	36	-

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-4-2]

[A] Number of returns is based on the final returns of the 2nd period of 2007,
Others = The 1st Period of 2007 + The 2nd period of 2007

[B] Tax Base = Taxable transaction tax base + Zero-rate transaction tax base

9-3-6. 창업 일반사업자의 부가가치세 신고 현황 (1/2)

Value Added Tax Return of New General Taxpayers (1/2) [A]

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [B]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [C]		차감납부할 세액 Adjusted Tax Payable	차감환급할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
일반과세자 General Taxpayers	333,177	290,248	50,658,852	5,065,866	5,549	1,791,744	1,258,741	372,788
2007년 1기 The 1st Period	365,302	312,270	24,884,275	2,488,404	5,785	886,707	641,551	229,457
서울 Seoul	96,811	79,981	5,833,158	583,297	1,776	267,612	154,094	48,561
인천 Incheon	20,163	17,176	1,453,052	145,305	333	48,858	38,571	14,788
경기 Gyeonggi	94,323	80,914	6,693,847	669,380	1,483	185,704	171,998	75,804
강원 Gangwon	7,924	7,046	468,395	46,839	68	7,312	10,406	4,469
대전 Daejeon	10,000	8,487	632,858	63,286	57	3,774	13,437	4,598
충북 Chungbuk	8,801	7,850	651,891	65,189	77	7,855	16,153	5,893
충남 Chungnam	11,873	10,120	841,885	84,188	145	18,618	20,997	10,557
광주 Gwangju	9,842	8,273	559,776	55,978	53	6,508	13,401	3,776
전북 Jeonbuk	9,788	8,367	625,788	62,579	116	13,050	12,686	4,108
전남 Jeonnam	9,442	7,951	541,416	54,142	127	16,212	13,849	3,562
대구 Daegu	16,167	14,608	1,145,464	114,546	389	64,592	26,972	8,926
경북 Gyeongbuk	14,634	12,627	1,144,710	114,471	243	37,453	26,824	8,915
부산 Busan	24,695	21,494	1,739,820	173,982	518	94,685	44,785	14,522
울산 Ulsan	7,377	6,463	638,600	63,860	66	22,381	20,365	5,944
경남 Gyeongnam	20,325	18,163	1,743,146	174,315	302	88,404	53,281	13,511
제주 Jeju	3,137	2,750	170,469	17,047	32	3,689	3,732	1,523
2007년 1기 The 1st Period	365,302	312,270	24,884,275	2,488,404	5,785	886,707	641,551	229,457
농·임·어업 Agriculture, Forestry & Fishing	91	57	3,293	329	1	217	226	87
광업 Mining	37	26	9,425	942	-	-	157	101
제조업 Manufacturing	32,331	28,709	3,638,727	363,873	1,834	288,323	114,495	25,914
전기·가스·수도업 Utilities	45	34	1,732	173	-	-	75	3
도매업 Wholesale	52,190	44,462	5,813,010	581,302	2,752	467,452	78,614	32,685
소매업 Retail	43,297	39,566	4,988,613	498,857	471	36,659	42,399	18,695
부동산매매업 Real Estate	1,535	459	263,063	26,306	-	-	10,586	23,231
건설업 Construction	33,430	27,791	2,015,994	201,599	51	2,903	90,819	17,895
음식업 Food Services	46,986	45,503	3,364,173	336,417	38	1,723	78,668	6,876
숙박업 Accommodation	1,434	1,344	74,279	7,428	-	-	2,062	4,939
운수·창고·통신업 Transportation, Warehousing & Telecommunication	35,347	33,559	1,082,953	108,295	19	1,316	36,756	4,940
부동산임대업 Rental of Real Estate	57,360	38,144	756,203	75,602	9	2,075	54,937	78,216
대리·중개·도급업 Agent, Brokerage & Contract	23,398	20,883	1,408,396	140,840	321	67,239	73,236	2,877
서비스업 Other Services	37,821	31,733	1,464,414	146,441	289	18,800	58,521	12,998

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 2006년도중 개업한 사업자의 2007년 부가가치세 신고내용임

[B] 신고인원은 2006.2기 확정신고 인원임

[C] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

9-3-6. 창업 일반사업자의 부가가치세 신고 현황 (2/2)

Value Added Tax Return of New General Taxpayers (2/2) [A]

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [B]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [C]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
일반과세자 General Taxpayers	333,177	290,248	50,658,852	5,065,866	5,549	1,791,744	1,258,741	372,788
2007년 2기 The 2st Period	333,177	290,248	25,774,577	2,577,462	5,549	905,037	617,190	143,331
서울 Seoul	88,013	73,334	5,918,258	591,828	1,716	286,409	146,348	30,305
인천 Incheon	18,176	15,595	1,493,877	149,388	315	50,100	35,999	8,731
경기 Gyeonggi	86,949	75,760	7,109,462	710,948	1,460	196,672	176,110	46,598
강원 Gangwon	7,492	6,772	538,006	53,801	53	4,990	11,367	4,303
대전 Daejeon	9,266	8,011	644,660	64,466	53	3,460	12,892	2,758
충북 Chungbuk	8,309	7,640	683,880	68,388	72	6,897	15,965	3,460
충남 Chungnam	11,314	9,841	864,945	86,494	145	15,948	19,423	5,417
광주 Gwangju	8,620	7,544	563,667	56,367	59	4,338	12,432	2,537
전북 Jeonbuk	8,860	7,998	661,708	66,171	119	10,895	12,309	2,671
전남 Jeonnam	8,646	7,417	547,908	54,791	120	15,857	12,513	2,317
대구 Daegu	14,665	13,502	1,170,681	117,068	349	67,030	24,989	5,477
경북 Gyeongbuk	13,136	12,064	1,175,751	117,575	226	37,633	25,374	5,934
부산 Busan	21,894	19,412	1,772,728	177,273	472	86,533	42,607	8,686
울산 Ulsan	6,415	5,934	672,124	67,212	65	20,962	19,274	3,840
경남 Gyeongnam	18,527	16,854	1,780,448	178,045	284	92,562	46,007	9,381
제주 Jeju	2,895	2,570	176,474	17,647	41	4,751	3,581	916
2007년 2기 The 2nd Period	333,177	290,248	25,774,577	2,577,462	5,549	905,037	617,190	143,331
농·임·어업 Agriculture, Forestry & Fishing	81	61	5,758	576	2	6	370	16
광업 Mining	33	18	6,219	622	-	-	274	6
제조업 Manufacturing	29,280	26,411	3,876,744	387,674	1,805	309,277	111,969	21,470
전기·가스·수도업 Utilities	41	36	1,797	180	-	-	50	113
도매업 Wholesale	45,947	39,800	5,837,726	583,776	2,626	470,841	73,443	24,827
소매업 Retail	40,070	37,052	5,194,354	519,435	440	30,831	38,887	11,265
부동산매매업 Real Estate	1,314	508	358,464	35,846	-	-	17,765	19,842
건설업 Construction	29,488	25,123	2,167,398	216,739	56	2,593	98,714	10,593
음식업 Food Services	48,182	47,033	3,603,070	360,309	36	1,676	75,725	3,210
숙박업 Accommodation	1,241	1,199	78,350	7,835	4	415	2,457	1,822
운수·창고·통신업 Transportation, Warehousing & Telecommunication	31,040	29,610	1,033,720	103,372	17	2,091	27,780	4,605
부동산임대업 Rental of Real Estate	55,150	38,422	830,044	83,005	16	1,403	55,185	35,942
대리·중개·도급업 Agent, Brokerage & Contract	19,119	17,156	1,298,858	129,886	285	64,866	59,661	2,635
서비스업 Other Services	32,191	27,819	1,482,075	148,207	262	21,038	54,910	6,987

생산부서 : 부가가치세과(김한년 397-1706)

[2008년 신규]

[A] Based on the returns of Newly Registered Taxpayer for 2007 taxale year

[B] Number of returns is based on the final returns of the 2nd period of 2006

[C] Zero-rate transaction is the transaction for which "0" tax rate is applicable under Article 11 of the Value Added Tax Law

9-4-1. 간이사업자 부가가치세 신고 현황 I (1/2)

Value Added Tax Return of Simplified Taxpayers I (1/2)

[단위 : 백만원]

In million won

구분 Classification	신고인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]	
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base
		(1)	(2)	(3)	(4)	(5)
2006년 합계 2006 Total	1,623,990	1,623,653	26,199,305	711,189	337	4,549
2006년 제1기 The 1st Period	1,592,770	1,592,528	12,920,391	350,899	242	2,358
2006년 제2기 The 2nd Period	1,623,990	1,623,653	13,278,914	360,290	337	2,191
2007년 합계 2007 Total	1,759,828	1,759,530	29,557,188	799,050	298	6,282
2007년 제1기 The 1st Period	1,722,863	1,722,539	14,586,981	394,543	324	3,312
3백만 미만 Under 3 million won	437,232	437,096	428,229	12,355	136	42
3백만 이상 3 million won or more	419,308	419,267	1,878,185	58,372	41	199
6백만 이상 6 million won or more	567,062	566,986	4,757,716	134,020	76	678
12백만 이상 12 million won or more	137,213	137,183	1,987,554	50,063	30	421
18백만 이상 18 million won or more	77,914	77,899	1,613,099	40,544	15	320
24백만 이상 24 million won or more	63,797	63,782	2,034,265	52,193	15	513
48백만 이상 48 million won or more	7,300	7,295	387,703	10,060	5	249
58백만 이상 58 million won or more	4,156	4,154	271,029	6,996	2	121
72백만 이상 72 million won or more	8,881	8,877	1,229,201	29,940	4	769
2007년 제2기 The 2nd Period	1,759,828	1,759,530	14,970,207	404,507	298	2,970
3백만 미만 Under 3 million won	469,792	469,672	424,273	12,331	120	54
3백만 이상 3 million won or more	406,769	406,728	1,826,919	57,039	41	198
6백만 이상 6 million won or more	570,579	570,515	4,816,706	135,978	64	623
12백만 이상 12 million won or more	144,667	144,639	2,099,810	53,339	28	445
18백만 이상 18 million won or more	84,322	84,308	1,746,159	44,296	14	392
24백만 이상 24 million won or more	62,726	62,701	1,980,358	51,149	25	843
48백만 이상 48 million won or more	6,877	6,874	365,481	9,409	3	137
58백만 이상 58 million won or more	4,114	4,112	268,794	6,960	2	132
72백만 이상 72 million won or more	9,982	9,981	1,441,707	34,006	1	146

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

[A] 신고인원란은 2007.2기 확정신고 인원임

[B] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

[C] 면세분매출은 부가가치세법 제12조 규정의 부가가치세가 면세되는 매출분임

9-4-1. 간이사업자 부가가치세 신고 현황 I (2/2)

Value Added Tax Return of Simplified Taxpayers I (2/2)

[단위 : 백만원]

In million won

구분 Classification	면세분매출 Tax-exempted Transaction [C]		가산세액 Penalty Tax (9)	공제세액 Tax Credit (10)	차감납부 할 세액 Adjusted Tax Payable (11=4+9-10+12)	차감환급 할 세액 Adjusted Tax Refundable (12)
	인원 Number of Returns (7)	수입금액 Revenue (8)				
2006년 합계 2006 Total	19,716	3,791,112	324	295,909	415,604	-
2006년 제1기 The 1st Period	17,414	2,458,507	164	147,150	203,913	-
2006년 제2기 The 2nd Period	19,716	1,332,605	160	148,759	211,691	-
2007년 합계 2007 Total	20,164	2,600,938	410	347,897	451,566	-
2007년 제1기 The 1st Period	18,041	1,114,594	196	171,653	223,086	-
3백만 미만 Under 3 million won	3,810	163,629	2	908	11,449	-
3백만 이상 3 million won or more	2,822	126,546	7	4,049	54,330	-
6백만 이상 6 million won or more	5,065	305,954	27	25,940	108,107	-
12백만 이상 12 million won or more	2,612	198,665	61	28,747	21,377	-
18백만 이상 18 million won or more	1,744	165,553	35	28,318	12,261	-
24백만 이상 24 million won or more	1,394	124,791	32	43,520	8,705	-
48백만 이상 48 million won or more	215	11,766	8	8,909	1,159	-
58백만 이상 58 million won or more	128	6,221	4	6,228	772	-
72백만 이상 72 million won or more	251	11,469	20	25,034	4,926	-
2007년 제2기 The 2nd Period	20,164	1,486,344	214	176,244	228,477	-
3백만 미만 Under 3 million won	4,196	267,092	3	889	11,445	-
3백만 이상 3 million won or more	2,980	165,021	7	3,806	53,240	-
6백만 이상 6 million won or more	5,838	417,928	24	26,110	109,892	-
12백만 이상 12 million won or more	3,187	260,282	54	30,335	23,058	-
18백만 이상 18 million won or more	2,022	204,915	31	30,503	13,824	-
24백만 이상 24 million won or more	1,407	134,862	37	41,744	9,442	-
48백만 이상 48 million won or more	177	7,549	8	8,250	1,167	-
58백만 이상 58 million won or more	122	7,491	4	6,180	784	-
72백만 이상 72 million won or more	235	21,204	46	28,427	5,625	-

작성자 : 부가가치세과 김한년(397-1706)

[2007년 9-3-1]

[A] Number of returns is based on the final returns of the 2nd period of 2007

[B] Zero-rate transaction is the transaction for which "0" tax rate is applicable under Article 11 of the Value Added Tax Law

[C] Tax-exempted transaction is the transaction that is VAT-exempted under Article 12 of the Value Added Tax Law

9-4-2. 간이사업자 부가가치세 신고 현황 II (1/2)

Value Added Tax Return of Simplified Taxpayers II (1/2)

[단위 : 백만원]

In million won

구분 Classification	신고인원 Number of Returns [A] (1)	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]	
		인원 Number of Returns (2)	과세표준 Tax Base (3)	세액 Tax Amount (4)	인원 Number of Returns (5)	과세표준 Tax Base (6)
2007년 합계 2006 Total	1,759,828	1,759,530	29,557,188	799,050	298	6,282
2007년 제1기 The 1st Period	1,722,863	1,722,539	14,586,981	394,543	324	3,312
농·임·어업 Agriculture, Forestry & Fishing	170	169	999	25	1	16
광업 Mining	-	-	-	-	-	-
제조업 Manufacturing	25,095	25,088	163,973	3,274	7	86
전기·가스·수도업 Utilities	11	11	120	2	-	-
도매업 Wholesale	-	-	-	-	-	-
소매업 Retail	325,879	325,677	3,559,089	53,989	202	1,892
부동산매매업 Real Estate	24	24	116	3	-	-
건설업 Construction	2,445	2,444	11,712	328	1	1
음식업 Food Services	386,412	386,404	5,170,007	154,601	8	98
숙박업 Accommodation	20,214	20,214	169,114	5,069	-	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	243,763	243,740	1,259,807	50,428	23	132
부동산임대업 Rental of Real Estate	424,713	424,705	2,159,629	64,716	8	30
대리·중개·도급업 Agent, Brokerage & Contract	73,426	73,383	381,957	11,389	43	669
서비스업 Other Services	220,711	220,680	1,710,458	50,719	31	388
2007년 제2기 The 2nd Period	1,759,828	1,759,530	14,970,207	404,507	298	2,970
농·임·어업 Agriculture, Forestry & Fishing	193	191	1,168	29	2	30
광업 Mining	-	-	-	-	-	-
제조업 Manufacturing	25,132	25,127	164,253	3,278	5	73
전기·가스·수도업 Utilities	13	13	123	2	-	-
도매업 Wholesale	-	-	-	-	-	-
소매업 Retail	332,777	332,605	3,685,838	55,931	172	1,516
부동산매매업 Real Estate	22	22	137	3	-	-
건설업 Construction	2,525	2,525	11,906	342	-	-
음식업 Food Services	380,526	380,518	5,164,272	154,486	8	106
숙박업 Accommodation	20,738	20,738	182,641	5,475	-	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	246,375	246,349	1,268,589	50,762	26	181
부동산임대업 Rental of Real Estate	452,387	452,378	2,316,781	69,689	9	59
대리·중개·도급업 Agent, Brokerage & Contract	73,793	73,758	392,195	11,699	35	454
서비스업 Other Services	225,347	225,306	1,782,304	52,811	41	551

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 신고인원란은 2007.2기 확정신고 인원임

[B] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

[C] 면세분매출은 부가가치세법 제12조 규정의 부가가치세가 면세되는 매출분임

9-4-2. 간이사업자 부가가치세 신고 현황 II (2/2)

Value Added Tax Return of Simplified Taxpayers II (2/2)

[단위 : 백만원]

In million won

구분 Classification		면세분매출 Tax-exempted Transaction [C]		가산세액 Penalty Tax	공제세액 Tax Credit	차감납부 할 세액 Adjusted Tax Payable (11=4+9-10+12)	차감환급 할 세액 Adjusted Tax Refundable (12)
		인원 Number of Returns (7)	수입금액 Revenue (8)				
2007년 합계	2006 Total	20,164	2,600,938	410	347,897	451,563	-
2007년 제1기	The 1st Period	18,041	1,114,594	196	171,653	223,086	-
농·임·어업	Agriculture, Forestry & Fishing	23	583	-	6	19	-
광업	Mining	-	-	-	-	-	-
제조업	Manufacturing	622	58,862	1	478	2,797	-
전기·가스·수도업	Utilities	-	-	-	1	1	-
도매업	Wholesale	-	-	-	-	-	-
소매업	Retail	12,323	892,086	43	35,197	18,835	-
부동산매매업	Real Estate	3	80	-	-	3	-
건설업	Construction	28	2,317	-	49	279	-
음식업	Food Services	1,050	24,999	39	115,248	39,392	-
숙박업	Accommodation	23	173	1	2,156	2,914	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	164	1,843	2	226	50,204	-
부동산임대업	Rental of Real Estate	1,441	16,814	70	766	64,020	-
대리·중개·도급업	Agent, Brokerage & Contract	521	51,852	9	675	10,723	-
서비스업	Other Services	1,843	64,985	31	16,851	33,899	-
2007년 제2기	The 2nd Period	20,164	1,486,344	214	176,244	228,477	-
농·임·어업	Agriculture, Forestry & Fishing	29	2,751	-	6	23	-
광업	Mining	-	-	-	-	-	-
제조업	Manufacturing	784	200,839	-	482	2,796	-
전기·가스·수도업	Utilities	-	-	-	1	1	-
도매업	Wholesale	-	-	-	-	-	-
소매업	Retail	13,710	1,034,652	73	36,630	19,374	-
부동산매매업	Real Estate	1	1	-	-	3	-
건설업	Construction	29	4,637	-	48	294	-
음식업	Food Services	1,243	34,364	43	117,191	37,338	-
숙박업	Accommodation	16	149	2	2,279	3,198	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	201	4,041	4	305	50,461	-
부동산임대업	Rental of Real Estate	1,668	24,079	53	724	69,018	-
대리·중개·도급업	Agent, Brokerage & Contract	582	99,477	10	704	11,005	-
서비스업	Other Services	1,901	81,354	29	17,874	34,966	-

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-3-2]

[A] Number of returns is based on the final returns of the 2nd period of 2007

[B] Zero-rate transaction is the transaction for which "0" tax rate is applicable under Article 11 of the Value Added Tax Law

[C] Tax-exempted transaction is the transaction that is VAT-exempted under article 12 of the Value Added Tax Law

9-4-3. 간이사업자 지역별·업태별 부가가치세 신고 현황 (1/16)

Value Added Tax Return of Simplified Taxpayers by Place of Business and by Industry (1/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction		영세율매출 Zero-rate Transaction [B]		차감납부할 세액 Adjusted Tax Payable	차감환급할 세액 Adjusted Tax Refundable	
		인원 Number of Returns	과세 표준 Tax Base	세액 Tax Amount	인원 Number of Returns			과세 표준 Tax Base
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
서울 Seoul Total	370,145	370,078	6,359,995	172,898	67	1,301	109,334	-
2007년 제1기 The 1st Period	363,234	363,151	3,133,189	85,524	83	650	54,274	-
농·임·어업 Agriculture, Forestry & Fishing	4	4	17	-	-	-	-	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	3,404	3,403	28,647	563	1	20	473	-
전기·가스·수도업 Utilities	-	-	-	-	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	57,220	57,172	743,376	11,267	48	312	4,201	-
부동산매매업 Real Estate	4	4	36	2	-	-	2	-
건설업 Construction	108	108	819	24	-	-	24	-
음식업 Food Services	58,655	58,653	874,386	26,179	2	26	6,599	-
숙박업 Accommodation	2,204	2,204	21,771	653	-	-	390	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	66,552	66,547	310,195	12,402	5	45	12,381	-
부동산임대업 Rental of Real Estate	111,136	111,135	665,072	19,931	1	2	19,693	-
대리·중개·도급업 Agent, Brokerage & Contract	21,623	21,610	130,742	3,905	13	90	3,625	-
서비스업 Other Services	42,324	42,311	358,128	10,598	13	155	6,886	-
2007년 제2기 The 2nd Period	370,145	370,078	3,226,810	87,382	67	657	55,069	-
농·임·어업 Agriculture, Forestry & Fishing	6	6	30	-	-	-	-	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	3,336	3,336	27,393	545	-	4	444	-
전기·가스·수도업 Utilities	1	1	1	-	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	59,564	59,535	813,008	12,298	29	224	4,325	-
부동산매매업 Real Estate	3	3	31	-	-	-	-	-
건설업 Construction	71	71	584	17	-	-	17	-
음식업 Food Services	56,829	56,827	854,465	25,595	2	23	5,986	-
숙박업 Accommodation	2,133	2,133	21,159	636	-	-	397	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	67,517	67,511	311,197	12,442	6	69	12,409	-
부동산임대업 Rental of Real Estate	116,336	116,331	699,615	21,045	5	20	20,818	-
대리·중개·도급업 Agent, Brokerage & Contract	21,349	21,338	132,017	3,941	11	145	3,654	-
서비스업 Other Services	43,000	42,986	367,309	10,863	14	172	7,019	-

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 신고인원란은 2007.2기 확정신고 인원임

[B] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

[C] 전국합계는 "간이사업자 업태별 부가가치세 신고 현황(통계번호 : 9-4-2)"을 참조

9-4-3. 간이사업자 지역별·업태별 부가가치세 신고 현황 (2/16)

Value Added Tax Return of Simplified Taxpayers by Place of Business and by Industry (2/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세 표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세 표준 Tax Base		
		(1)	(2)	(3)	(4)	(5)		
인천 Incheon Total	82,558	82,531	1,488,956	40,665	27	307	24,506	-
2007년 제1기 The 1st Period	82,007	81,961	731,459	19,961	46	186	12,009	-
농·임·어업 Agriculture, Forestry & Fishing	7	7	46	1	-	-	1	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	894	894	6,195	124	-	-	102	-
전기·가스·수도업 Utilities	-	-	-	-	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	14,875	14,837	179,032	2,707	38	104	893	-
부동산매매업 Real Estate	3	3	11	-	-	-	-	-
건설업 Construction	34	34	336	7	-	-	4	-
음식업 Food Services	17,645	17,644	232,888	6,972	1	7	1,964	-
숙박업 Accommodation	849	849	7,170	216	-	-	126	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	14,103	14,102	78,607	3,149	1	6	3,127	-
부동산임대업 Rental of Real Estate	19,148	19,147	112,329	3,367	1	3	3,328	-
대리·중개·도급업 Agent, Brokerage & Contract	4,566	4,564	28,788	859	2	57	819	-
서비스업 Other Services	9,883	9,880	86,057	2,559	3	9	1,645	-
2007년 제2기 The 2nd Period	82,558	82,531	757,496	20,703	27	120	12,496	-
농·임·어업 Agriculture, Forestry & Fishing	7	7	49	2	-	-	2	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	886	886	6,237	123	-	-	104	-
전기·가스·수도업 Utilities	1	1	3	-	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	14,870	14,847	183,957	2,783	23	85	922	-
부동산매매업 Real Estate	5	5	24	-	-	-	-	-
건설업 Construction	26	26	176	4	-	-	3	-
음식업 Food Services	17,213	17,212	234,512	7,022	1	11	1,919	-
숙박업 Accommodation	841	841	7,729	232	-	-	134	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	14,061	14,060	80,388	3,222	1	2	3,191	-
부동산임대업 Rental of Real Estate	19,851	19,851	119,947	3,611	-	12	3,579	-
대리·중개·도급업 Agent, Brokerage & Contract	4,717	4,716	31,438	937	1	7	894	-
서비스업 Other Services	10,080	10,079	93,036	2,767	1	3	1,748	-

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] Number of returns is based on the final returns of the 2nd period of 2007

[B] Zero-rate transaction is the transaction for which "0" tax rate is applicable under article 11 of the Value Added Tax Law

[C] For national total, refer to the Table 9-4-2

9-4-3. 간이사업자 지역별·업태별 부가가치세 신고 현황 (3/16)

Value Added Tax Return of Simplified Taxpayers by Place of Business and by Industry (3/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세 표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세 표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
경기 Gyeonggi Total	341,984	341,918	6,298,470	173,465	66	2,001	98,530	-
2007년 제1기 The 1st Period	329,506	329,428	3,100,336	85,365	78	1,232	48,500	-
농·임·어업 Agriculture, Forestry & Fishing	34	34	268	7	-	-	6	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	2,930	2,929	23,284	466	1	29	392	-
전기·가스·수도업 Utilities	-	-	-	1	-	-	1	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	56,226	56,193	672,957	10,207	33	547	3,411	-
부동산매매업 Real Estate	9	9	54	1	-	-	1	-
건설업 Construction	288	287	1,793	50	1	1	40	-
음식업 Food Services	69,882	69,878	1,071,176	32,061	4	38	6,718	-
숙박업 Accommodation	2,735	2,735	26,734	802	-	-	435	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	48,021	48,008	276,436	11,054	13	68	11,014	-
부동산임대업 Rental of Real Estate	87,941	87,939	549,436	16,493	2	6	16,354	-
대리·중개·도급업 Agent, Brokerage & Contract	21,122	21,108	120,656	3,605	14	428	3,425	-
서비스업 Other Services	40,318	40,308	357,542	10,618	10	115	6,703	-
2007년 제2기 The 2nd Period	341,984	341,918	3,198,134	88,099	66	769	50,029	-
농·임·어업 Agriculture, Forestry & Fishing	40	39	381	10	1	13	8	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	2,912	2,909	23,644	471	3	52	386	-
전기·가스·수도업 Utilities	-	-	-	1	-	-	1	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	58,949	58,924	697,264	10,608	25	270	3,450	-
부동산매매업 Real Estate	8	8	68	3	-	-	3	-
건설업 Construction	321	321	1,932	54	-	-	45	-
음식업 Food Services	69,802	69,800	1,077,759	32,272	2	44	6,420	-
숙박업 Accommodation	2,742	2,742	28,297	849	-	-	470	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	48,856	48,843	279,401	11,181	13	82	11,115	-
부동산임대업 Rental of Real Estate	95,005	95,003	589,331	17,794	2	20	17,668	-
대리·중개·도급업 Agent, Brokerage & Contract	21,489	21,480	122,109	3,647	9	134	3,451	-
서비스업 Other Services	41,860	41,849	377,948	11,209	11	154	7,012	-

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-4-3. 간이사업자 지역별·업태별 부가가치세 신고 현황 (4/16)

Value Added Tax Return of Simplified Taxpayers by Place of Business and by Industry (4/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부할 세액 Adjusted Tax Payable	차감환급할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
		(1)	(2)	(3)	(4)	(5)		
강원 Gangwon Total	71,774	71,762	1,167,882	31,496	12	178	17,062	-
2007년 제1기 The 1st Period	71,634	71,625	579,044	15,556	9	97	8,455	-
농·임·어업 Agriculture, Forestry & Fishing	17	16	70	2	1	16	3	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	1,208	1,207	7,697	160	1	5	135	-
전기·가스·수도업 Utilities	1	1	11	1	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	14,146	14,140	139,097	2,109	6	67	719	-
부동산매매업 Real Estate	-	-	-	-	-	-	-	-
건설업 Construction	272	272	1,165	33	-	-	29	-
음식업 Food Services	21,332	21,331	239,897	7,167	1	9	2,236	-
숙박업 Accommodation	1,846	1,846	12,984	388	-	-	231	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	6,848	6,848	38,319	1,531	-	-	1,515	-
부동산임대업 Rental of Real Estate	14,268	14,268	63,559	1,904	-	-	1,889	-
대리·중개·도급업 Agent, Brokerage & Contract	1,643	1,643	5,989	178	-	-	167	-
서비스업 Other Services	10,053	10,053	70,256	2,083	-	-	1,531	-
2007년 제2기 The 2nd Period	71,774	71,762	588,838	15,940	12	81	8,606	-
농·임·어업 Agriculture, Forestry & Fishing	18	17	85	2	1	17	2	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	1,187	1,187	7,250	146	-	-	129	-
전기·가스·수도업 Utilities	1	1	10	1	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	13,964	13,957	134,849	2,056	7	49	699	-
부동산매매업 Real Estate	-	-	-	-	-	-	-	-
건설업 Construction	291	291	1,576	47	-	-	42	-
음식업 Food Services	20,758	20,758	244,296	7,307	-	-	2,161	-
숙박업 Accommodation	1,834	1,834	15,185	454	-	-	263	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	6,898	6,897	39,234	1,567	1	1	1,547	-
부동산임대업 Rental of Real Estate	15,061	15,061	68,279	2,049	-	-	2,037	-
대리·중개·도급업 Agent, Brokerage & Contract	1,607	1,606	6,333	188	1	8	177	-
서비스업 Other Services	10,155	10,153	71,741	2,123	2	6	1,549	-

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-4-3. 간이사업자 지역별·업태별 부가가치세 신고 현황 (5/16)

Value Added Tax Return of Simplified Taxpayers by Place of Business and by Industry (5/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세 표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세 표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
대전 Daejeon Total	62,254	62,242	886,119	23,771	12	130	12,397	-
2007년 제1기 The 1st Period	58,118	58,111	439,769	11,799	7	55	6,129	-
농·임·어업 Agriculture, Forestry & Fishing	4	4	33	-	-	-	-	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	729	729	4,673	93	-	-	78	-
전기·가스·수도업 Utilities	-	-	-	-	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	11,267	11,262	113,074	1,711	5	36	571	-
부동산매매업 Real Estate	1	1	-	-	-	-	-	-
건설업 Construction	11	11	33	-	-	-	-	-
음식업 Food Services	12,406	12,406	166,058	4,968	-	-	1,064	-
숙박업 Accommodation	564	564	4,547	137	-	-	72	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	7,910	7,909	37,579	1,502	1	-	1,499	-
부동산임대업 Rental of Real Estate	14,962	14,962	50,622	1,514	-	-	1,498	-
대리·중개·도급업 Agent, Brokerage & Contract	2,393	2,392	8,915	263	1	1	250	-
서비스업 Other Services	7,871	7,871	54,235	1,611	-	18	1,097	-
2007년 제2기 The 2nd Period	62,254	62,242	446,350	11,972	12	75	6,268	-
농·임·어업 Agriculture, Forestry & Fishing	4	4	36	-	-	-	-	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	772	772	4,732	93	-	-	76	-
전기·가스·수도업 Utilities	-	-	-	-	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	12,226	12,216	115,019	1,738	10	55	586	-
부동산매매업 Real Estate	-	-	-	-	-	-	-	-
건설업 Construction	8	8	26	-	-	-	-	-
음식업 Food Services	12,926	12,926	163,054	4,877	-	-	1,017	-
숙박업 Accommodation	590	590	4,699	141	-	-	77	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	8,095	8,095	37,775	1,511	-	3	1,504	-
부동산임대업 Rental of Real Estate	16,581	16,581	54,849	1,652	-	-	1,636	-
대리·중개·도급업 Agent, Brokerage & Contract	2,560	2,559	9,162	271	1	6	259	-
서비스업 Other Services	8,492	8,491	56,998	1,689	1	11	1,113	-

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-4-3. 간이사업자 지역별·업태별 부가가치세 신고 현황 (6/16)

Value Added Tax Return of Simplified Taxpayers by Place of Business and by Industry (6/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부할 세액 Adjusted Tax Payable	차감환급할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
		(1)	(2)	(3)	(4)	(5)		
총복 Chungbuk Total	63,151	63,144	1,065,639	28,495	7	167	14,463	-
2007년 제1기 The 1st Period	62,303	62,294	531,140	14,184	9	102	7,186	-
농·임·어업 Agriculture, Forestry & Fishing	13	13	48	1	-	-	1	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	1,260	1,260	7,509	151	-	-	131	-
전기·가스·수도업 Utilities	2	2	37	-	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	12,260	12,252	132,864	2,013	8	95	661	-
부동산매매업 Real Estate	-	-	-	-	-	-	-	-
건설업 Construction	191	191	1,085	31	-	-	28	-
음식업 Food Services	16,795	16,795	218,861	6,540	-	-	1,686	-
숙박업 Accommodation	725	725	6,926	208	-	-	102	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	6,829	6,829	35,947	1,438	-	-	1,418	-
부동산임대업 Rental of Real Estate	14,366	14,365	55,458	1,656	1	7	1,633	-
대리·중개·도급업 Agent, Brokerage & Contract	1,659	1,659	6,918	207	-	-	194	-
서비스업 Other Services	8,203	8,203	65,487	1,939	-	-	1,332	-
2007년 제2기 The 2nd Period	63,151	63,144	534,499	14,310	7	65	7,276	-
농·임·어업 Agriculture, Forestry & Fishing	16	16	61	2	-	-	2	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	1,272	1,272	7,279	147	-	-	128	-
전기·가스·수도업 Utilities	1	1	32	-	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	12,419	12,416	132,744	2,022	3	37	678	-
부동산매매업 Real Estate	-	-	-	-	-	-	-	-
건설업 Construction	194	194	945	27	-	-	24	-
음식업 Food Services	16,673	16,673	217,953	6,513	-	-	1,627	-
숙박업 Accommodation	733	733	7,020	210	-	-	108	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	6,811	6,811	36,009	1,441	-	-	1,424	-
부동산임대업 Rental of Real Estate	14,926	14,925	58,647	1,753	1	7	1,729	-
대리·중개·도급업 Agent, Brokerage & Contract	1,657	1,657	7,411	219	-	-	204	-
서비스업 Other Services	8,449	8,446	66,399	1,976	3	21	1,352	-

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-4-3. 간이사업자 지역별·업태별 부가가치세 신고 현황 (7/16)

Value Added Tax Return of Simplified Taxpayers by Place of Business and by Industry (7/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세 표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세 표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
충남 Chungnam Total	79,374	79,362	1,334,911	35,678	12	368	18,175	-
2007년 제1기 The 1st Period	77,993	77,986	658,226	17,543	7	155	8,922	-
농·임·어업 Agriculture, Forestry & Fishing	16	16	165	5	-	-	1	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	2,152	2,152	11,681	235	-	-	215	-
전기·가스·수도업 Utilities	1	1	8	-	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	16,393	16,388	160,162	2,434	5	141	881	-
부동산매매업 Real Estate	1	1	-	-	-	-	-	-
건설업 Construction	304	304	1,355	39	-	-	35	-
음식업 Food Services	20,928	20,928	279,221	8,353	-	1	2,199	-
숙박업 Accommodation	1,771	1,771	13,573	407	-	-	242	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	6,717	6,717	34,302	1,370	-	-	1,355	-
부동산임대업 Rental of Real Estate	16,003	16,003	69,241	2,071	-	-	2,049	-
대리·중개·도급업 Agent, Brokerage & Contract	2,715	2,713	9,795	292	2	13	277	-
서비스업 Other Services	10,992	10,992	78,723	2,337	-	-	1,668	-
2007년 제2기 The 2nd Period	79,374	79,362	676,685	18,134	12	213	9,253	-
농·임·어업 Agriculture, Forestry & Fishing	18	18	95	3	-	-	2	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	2,145	2,145	11,903	238	-	-	219	-
전기·가스·수도업 Utilities	1	1	10	-	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	16,495	16,486	158,939	2,412	9	142	871	-
부동산매매업 Real Estate	1	1	-	-	-	-	-	-
건설업 Construction	349	349	1,578	46	-	-	41	-
음식업 Food Services	20,708	20,708	283,085	8,479	-	-	2,165	-
숙박업 Accommodation	1,857	1,857	17,216	515	-	-	322	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	6,851	6,851	34,573	1,381	-	-	1,364	-
부동산임대업 Rental of Real Estate	16,882	16,882	75,970	2,279	-	-	2,253	-
대리·중개·도급업 Agent, Brokerage & Contract	2,733	2,731	9,122	277	2	69	263	-
서비스업 Other Services	11,334	11,333	84,194	2,504	1	2	1,753	-

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-4-3. 간이사업자 지역별·업태별 부가가치세 신고 현황 (8/16)

Value Added Tax Return of Simplified Taxpayers by Place of Business and by Industry (8/16)

[단위 : 백만원]

In million won

구분 Classification		신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
			인원	과세 표준	세액	인원	과세 표준		
			Number of Returns	Tax Base	Tax Amount	Number of Returns	Tax Base		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
광주	Gwangju Total	51,067	51,059	812,448	21,545	8	35	10,634	-
2007년 제1기	The 1st Period	50,441	50,439	399,692	10,619	2	15	5,219	-
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	-	-	-	-	-
광업	Mining	-	-	-	-	-	-	-	-
제조업	Manufacturing	880	879	5,764	114	1	10	94	-
전기·가스·수도업	Utilities	-	-	-	-	-	-	-	-
도매업	Wholesale	-	-	-	-	-	-	-	-
소매업	Retail	10,501	10,500	111,489	1,699	1	5	528	-
부동산매매업	Real Estate	-	-	-	-	-	-	-	-
건설업	Construction	8	8	50	1	-	-	-	-
음식업	Food Services	10,419	10,419	144,044	4,308	-	-	723	-
숙박업	Accommodation	555	555	4,169	125	-	-	67	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	7,032	7,032	36,985	1,479	-	-	1,474	-
부동산임대업	Rental of Real Estate	12,713	12,713	42,335	1,265	-	-	1,248	-
대리·중개·도급업	Agent, Brokerage & Contract	1,376	1,376	5,431	166	-	-	152	-
서비스업	Other Services	6,957	6,957	49,425	1,462	-	-	933	-
2007년 제2기	The 2nd Period	51,067	51,059	412,755	10,925	8	19	5,415	-
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	-	-	-	-	-
광업	Mining	-	-	-	-	-	-	-	-
제조업	Manufacturing	897	897	5,665	112	-	1	92	-
전기·가스·수도업	Utilities	-	-	-	-	-	-	-	-
도매업	Wholesale	-	-	-	-	-	-	-	-
소매업	Retail	10,654	10,647	116,772	1,771	7	15	576	-
부동산매매업	Real Estate	-	-	-	-	-	-	-	-
건설업	Construction	8	8	67	1	-	-	-	-
음식업	Food Services	10,067	10,067	143,624	4,303	-	-	689	-
숙박업	Accommodation	556	556	4,390	131	-	-	67	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	6,981	6,981	37,015	1,481	-	-	1,475	-
부동산임대업	Rental of Real Estate	13,503	13,503	47,709	1,426	-	-	1,406	-
대리·중개·도급업	Agent, Brokerage & Contract	1,350	1,349	5,699	171	1	1	152	-
서비스업	Other Services	7,051	7,051	51,814	1,529	-	2	958	-

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-4-3. 간이사업자 지역별·업태별 부가가치세 신고 현황 (9/16)

Value Added Tax Return of Simplified Taxpayers by Place of Business and by Industry (9/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세 표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세 표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
전북 Jeonbuk Total	70,849	70,831	1,037,861	26,967	18	398	13,572	-
2007년 제1기 The 1st Period	71,182	71,167	510,176	13,216	15	207	6,642	-
농·임·어업 Agriculture, Forestry & Fishing	7	7	17	-	-	-	-	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	1,933	1,933	9,409	189	-	-	172	-
전기·가스·수도업 Utilities	4	4	44	-	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	17,226	17,217	155,451	2,357	9	148	819	-
부동산매매업 Real Estate	-	-	-	-	-	-	-	-
건설업 Construction	299	299	1,011	29	-	-	25	-
음식업 Food Services	15,900	15,900	188,189	5,629	-	-	1,353	-
숙박업 Accommodation	906	906	7,132	214	-	-	111	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	8,135	8,135	35,842	1,433	-	-	1,425	-
부동산임대업 Rental of Real Estate	15,035	15,035	44,397	1,329	-	-	1,307	-
대리·중개·도급업 Agent, Brokerage & Contract	1,717	1,713	5,216	154	4	50	141	-
서비스업 Other Services	10,020	10,018	63,468	1,882	2	9	1,289	-
2007년 제2기 The 2nd Period	70,849	70,831	527,685	13,750	18	191	6,929	-
농·임·어업 Agriculture, Forestry & Fishing	9	9	20	-	-	-	-	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	1,941	1,941	10,354	208	-	-	189	-
전기·가스·수도업 Utilities	5	5	44	-	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	16,699	16,687	155,168	2,351	12	121	818	-
부동산매매업 Real Estate	-	-	-	-	-	-	-	-
건설업 Construction	295	295	1,229	37	-	-	32	-
음식업 Food Services	15,004	15,004	193,932	5,802	-	-	1,326	-
숙박업 Accommodation	908	908	7,891	236	-	-	119	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	8,161	8,161	36,359	1,453	-	-	1,441	-
부동산임대업 Rental of Real Estate	16,488	16,488	50,602	1,525	-	-	1,509	-
대리·중개·도급업 Agent, Brokerage & Contract	1,716	1,713	6,197	183	3	25	169	-
서비스업 Other Services	9,623	9,620	65,889	1,955	3	45	1,326	-

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-4-3. 간이사업자 지역별·업태별 부가가치세 신고 현황 (10/16)

Value Added Tax Return of Simplified Taxpayers by Place of Business and by Industry (10/16)

[단위 : 백만원]

In million won

구분 Classification		신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
			인원	과세 표준	세액	인원	과세 표준		
			Number of Returns	Tax Base	Tax Amount	Number of Returns	Tax Base		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
전남	Jeonnam Total	70,965	70,955	994,474	25,784	10	120	12,784	-
2007년 제1기	The 1st Period	70,024	70,017	490,651	12,701	7	76	6,330	-
농·임·어업	Agriculture, Forestry & Fishing	20	20	44	1	-	-	-	-
광업	Mining	-	-	-	-	-	-	-	-
제조업	Manufacturing	1,959	1,959	9,564	192	-	-	168	-
전기·가스·수도업	Utilities	1	1	3	-	-	-	-	-
도매업	Wholesale	-	-	-	-	-	-	-	-
소매업	Retail	18,061	18,054	146,703	2,228	7	76	826	-
부동산매매업	Real Estate	-	-	-	-	-	-	-	-
건설업	Construction	247	247	647	18	-	-	17	-
음식업	Food Services	19,396	19,396	204,329	6,103	-	-	1,738	-
숙박업	Accommodation	1,104	1,104	7,824	234	-	-	131	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	6,133	6,133	30,890	1,234	-	-	1,219	-
부동산임대업	Rental of Real Estate	12,312	12,312	31,823	952	-	-	937	-
대리·중개·도급업	Agent, Brokerage & Contract	1,300	1,300	3,354	100	-	-	96	-
서비스업	Other Services	9,491	9,491	55,470	1,639	-	-	1,198	-
2007년 제2기	The 2nd Period	70,965	70,955	503,822	13,083	10	43	6,454	-
농·임·어업	Agriculture, Forestry & Fishing	19	19	36	3	-	-	1	-
광업	Mining	-	-	-	-	-	-	-	-
제조업	Manufacturing	1,939	1,939	9,936	203	-	-	178	-
전기·가스·수도업	Utilities	1	1	-	-	-	-	-	-
도매업	Wholesale	-	-	-	-	-	-	-	-
소매업	Retail	17,859	17,850	148,377	2,251	9	37	829	-
부동산매매업	Real Estate	-	-	-	-	-	-	-	-
건설업	Construction	268	268	752	23	-	-	19	-
음식업	Food Services	18,689	18,689	206,641	6,180	-	-	1,619	-
숙박업	Accommodation	1,112	1,112	8,422	252	-	-	145	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	6,252	6,252	31,477	1,256	-	-	1,234	-
부동산임대업	Rental of Real Estate	13,981	13,981	36,831	1,102	-	-	1,085	-
대리·중개·도급업	Agent, Brokerage & Contract	1,336	1,336	3,302	99	-	-	95	-
서비스업	Other Services	9,509	9,508	58,048	1,714	1	6	1,249	-

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-4-3. 간이사업자 지역별·업태별 부가가치세 신고 현황 (11/16)

Value Added Tax Return of Simplified Taxpayers by Place of Business and by Industry (11/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세 표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세 표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
대구 Daegu Total	87,858	87,855	1,403,450	38,072	3	66	22,777	-
2007년 제1기 The 1st Period	86,172	86,167	685,277	18,654	5	48	11,135	-
농·임·어업 Agriculture, Forestry & Fishing	3	3	41	2	-	-	2	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	869	869	5,926	116	-	-	97	-
전기·가스·수도업 Utilities	-	-	-	-	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	16,590	16,587	170,583	2,584	3	38	915	-
부동산매매업 Real Estate	1	1	-	-	-	-	-	-
건설업 Construction	18	18	89	2	-	-	2	-
음식업 Food Services	19,704	19,704	239,438	7,145	-	-	2,293	-
숙박업 Accommodation	706	706	5,786	173	-	-	117	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	14,589	14,588	73,963	3,000	1	5	2,993	-
부동산임대업 Rental of Real Estate	21,225	21,225	97,354	2,916	-	-	2,885	-
대리·중개·도급업 Agent, Brokerage & Contract	2,661	2,661	12,122	351	-	-	327	-
서비스업 Other Services	9,806	9,805	79,975	2,365	1	5	1,504	-
2007년 제2기 The 2nd Period	87,858	87,855	718,173	19,418	3	18	11,642	-
농·임·어업 Agriculture, Forestry & Fishing	3	3	49	2	-	-	2	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	872	872	6,329	125	-	-	103	-
전기·가스·수도업 Utilities	-	-	-	-	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	17,093	17,091	184,618	2,794	2	17	1,103	-
부동산매매업 Real Estate	-	-	-	-	-	-	-	-
건설업 Construction	19	19	68	1	-	-	1	-
음식업 Food Services	19,712	19,712	243,894	7,273	-	-	2,265	-
숙박업 Accommodation	717	717	6,067	183	-	-	117	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	14,771	14,771	74,213	2,994	-	-	2,984	-
부동산임대업 Rental of Real Estate	21,962	21,962	105,562	3,173	-	-	3,149	-
대리·중개·도급업 Agent, Brokerage & Contract	2,607	2,606	11,820	348	1	1	335	-
서비스업 Other Services	10,102	10,102	85,553	2,525	-	-	1,583	-

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-4-3. 간이사업자 지역별·업태별 부가가치세 신고 현황 (12/16)

Value Added Tax Return of Simplified Taxpayers by Place of Business and by Industry (12/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부할 세액 Adjusted Tax Payable	차감환급할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세 표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세 표준 Tax Base		
		(1)	(2)	(3)	(4)	(5)		
경북 Gyeongbuk Total	100,670	100,655	1,688,874	44,898	15	276	23,227	-
2007년 제1기 The 1st Period	97,485	97,475	832,188	22,145	10	144	11,558	-
농·임·어업 Agriculture, Forestry & Fishing	13	13	85	2	-	-	3	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	2,342	2,341	12,724	256	1	16	231	-
전기·가스·수도업 Utilities	-	-	-	-	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	20,862	20,854	208,899	3,167	8	111	1,182	-
부동산매매업 Real Estate	1	1	8	-	-	-	-	-
건설업 Construction	241	241	1,031	31	-	-	27	-
음식업 Food Services	29,434	29,434	366,046	10,923	-	5	3,378	-
숙박업 Accommodation	1,498	1,498	13,643	409	-	-	216	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	9,553	9,553	50,727	2,027	-	-	2,016	-
부동산임대업 Rental of Real Estate	18,405	18,405	75,888	2,271	-	-	2,249	-
대리·중개·도급업 Agent, Brokerage & Contract	1,891	1,891	8,076	241	-	-	228	-
서비스업 Other Services	13,245	13,244	95,061	2,818	1	12	2,028	-
2007년 제2기 The 2nd Period	100,670	100,655	856,685	22,753	15	131	11,668	-
농·임·어업 Agriculture, Forestry & Fishing	17	17	137	2	-	-	2	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	2,395	2,394	13,285	263	1	5	241	-
전기·가스·수도업 Utilities	-	-	-	-	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	21,497	21,487	218,119	3,311	10	92	1,251	-
부동산매매업 Real Estate	1	1	9	-	-	-	-	-
건설업 Construction	266	266	1,197	34	-	-	31	-
음식업 Food Services	30,199	30,198	368,794	11,008	1	12	3,096	-
숙박업 Accommodation	1,522	1,522	14,512	435	-	-	234	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	9,822	9,819	51,957	2,078	3	17	2,061	-
부동산임대업 Rental of Real Estate	19,061	19,061	81,581	2,444	-	-	2,423	-
대리·중개·도급업 Agent, Brokerage & Contract	1,969	1,969	8,479	253	-	-	237	-
서비스업 Other Services	13,921	13,921	98,615	2,925	-	5	2,092	-

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-4-3. 간이사업자 지역별·업태별 부가가치세 신고 현황 (13/16)

Value Added Tax Return of Simplified Taxpayers by Place of Business and by Industry (13/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부할 세액 Adjusted Tax Payable	차감환급할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세 표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세 표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
부산 Busan Total	127,179	127,152	2,036,881	55,186	27	563	33,377	-
2007년 제1기 The 1st Period	124,703	124,683	1,007,898	27,343	20	180	16,547	-
농·임·어업 Agriculture, Forestry & Fishing	8	8	49	2	-	-	-	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	1,824	1,822	13,677	272	2	6	220	-
전기·가스·수도업 Utilities	1	1	3	-	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	24,466	24,454	260,873	3,952	12	79	1,346	-
부동산매매업 Real Estate	2	2	4	-	-	-	-	-
건설업 Construction	30	30	196	4	-	-	3	-
음식업 Food Services	24,687	24,687	319,489	9,541	-	12	2,674	-
숙박업 Accommodation	1,587	1,587	10,732	321	-	-	207	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	20,574	20,573	121,396	4,855	1	3	4,843	-
부동산임대업 Rental of Real Estate	30,343	30,342	142,547	4,267	1	10	4,215	-
대리·중개·도급업 Agent, Brokerage & Contract	3,589	3,586	15,666	465	3	11	446	-
서비스업 Other Services	17,592	17,591	123,266	3,664	1	59	2,593	-
2007년 제2기 The 2nd Period	127,179	127,152	1,028,983	27,843	27	383	16,829	-
농·임·어업 Agriculture, Forestry & Fishing	9	9	64	1	-	-	-	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	1,827	1,826	12,951	258	1	11	216	-
전기·가스·수도업 Utilities	1	1	6	-	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	24,899	24,882	271,206	4,119	17	253	1,402	-
부동산매매업 Real Estate	2	2	2	-	-	-	-	-
건설업 Construction	25	25	107	2	-	-	2	-
음식업 Food Services	24,319	24,317	315,053	9,406	2	16	2,499	-
숙박업 Accommodation	1,525	1,525	11,181	335	-	-	215	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	20,587	20,585	121,535	4,861	2	7	4,846	-
부동산임대업 Rental of Real Estate	32,825	32,824	154,204	4,627	1	-	4,562	-
대리·중개·도급업 Agent, Brokerage & Contract	3,578	3,576	17,076	508	2	13	482	-
서비스업 Other Services	17,582	17,580	125,598	3,726	2	83	2,605	-

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-4-3. 간이사업자 지역별·업태별 부가가치세 신고 현황 (14/16)

Value Added Tax Return of Simplified Taxpayers by Place of Business and by Industry (14/16)

[단위 : 백만원]

In million won

구분 Classification		신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
			인원	과세 표준	세액	인원	과세 표준		
			Number of Returns	Tax Base	Tax Amount	Number of Returns	Tax Base		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
울산	Ulsan Total	36,847	36,844	613,539	16,705	3	27	8,545	-
2007년 제1기	The 1st Period	37,380	37,374	305,384	8,295	6	15	4,189	-
농·임·어업	Agriculture, Forestry & Fishing	4	4	28	-	-	-	-	-
광업	Mining	-	-	-	-	-	-	-	-
제조업	Manufacturing	417	417	3,131	63	-	-	51	-
전기·가스·수도업	Utilities	-	-	-	-	-	-	-	-
도매업	Wholesale	-	-	-	-	-	-	-	-
소매업	Retail	6,472	6,468	65,191	988	4	9	343	-
부동산매매업	Real Estate	-	-	-	-	-	-	-	-
건설업	Construction	11	11	48	1	-	-	-	-
음식업	Food Services	9,643	9,643	128,486	3,845	-	-	887	-
숙박업	Accommodation	521	521	4,927	147	-	-	89	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	4,658	4,658	16,241	649	-	-	647	-
부동산임대업	Rental of Real Estate	9,403	9,402	42,527	1,275	1	2	1,266	-
대리·중개·도급업	Agent, Brokerage & Contract	1,110	1,109	4,708	140	1	4	133	-
서비스업	Other Services	5,141	5,141	40,097	1,187	-	-	773	-
2007년 제2기	The 2nd Period	36,847	36,844	308,155	8,409	3	12	4,355	-
농·임·어업	Agriculture, Forestry & Fishing	4	4	24	-	-	-	-	-
광업	Mining	-	-	-	-	-	-	-	-
제조업	Manufacturing	421	421	3,092	62	-	-	51	-
전기·가스·수도업	Utilities	-	-	-	-	-	-	-	-
도매업	Wholesale	-	-	-	-	-	-	-	-
소매업	Retail	6,208	6,205	63,879	966	3	12	343	-
부동산매매업	Real Estate	-	-	-	-	-	-	-	-
건설업	Construction	9	9	34	-	-	-	-	-
음식업	Food Services	8,899	8,899	125,428	3,755	-	-	854	-
숙박업	Accommodation	535	535	5,171	156	-	-	98	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	4,696	4,696	16,426	656	-	-	655	-
부동산임대업	Rental of Real Estate	9,963	9,963	47,037	1,417	-	-	1,405	-
대리·중개·도급업	Agent, Brokerage & Contract	1,085	1,085	4,612	138	-	-	132	-
서비스업	Other Services	5,027	5,027	42,452	1,259	-	-	817	-

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-4-3. 간이사업자 지역별·업태별 부가가치세 신고 현황 (15/16)

Value Added Tax Return of Simplified Taxpayers by Place of Business and by Industry (15/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부할 세액 Adjusted Tax Payable	차감환급할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
경남 Gyeongnam Total	114,993	114,985	1,927,974	51,121	8	261	25,151	-
2007년 제1기 The 1st Period	113,378	113,360	964,559	25,552	18	106	12,540	-
농·임·어업 Agriculture, Forestry & Fishing	15	15	73	2	-	-	2	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	1,890	1,890	11,439	226	-	-	194	-
전기·가스·수도업 Utilities	1	1	14	-	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	24,768	24,755	252,327	3,849	13	80	1,307	-
부동산매매업 Real Estate	1	1	-	-	-	-	-	-
건설업 Construction	288	288	1,739	49	-	-	37	-
음식업 Food Services	32,756	32,756	413,812	12,368	-	-	3,231	-
숙박업 Accommodation	1,902	1,902	15,912	477	-	-	272	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	11,044	11,043	53,439	2,148	1	5	2,128	-
부동산임대업 Rental of Real Estate	22,270	22,269	93,639	2,803	1	-	2,776	-
대리·중개·도급업 Agent, Brokerage & Contract	3,393	3,390	13,759	409	3	15	389	-
서비스업 Other Services	15,050	15,050	108,406	3,221	-	6	2,204	-
2007년 제2기 The 2nd Period	114,993	114,985	963,415	25,569	8	154	12,611	-
농·임·어업 Agriculture, Forestry & Fishing	18	18	86	2	-	-	2	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	1,929	1,929	11,596	231	-	-	197	-
전기·가스·수도업 Utilities	1	1	17	-	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	24,812	24,807	246,072	3,748	5	78	1,291	-
부동산매매업 Real Estate	1	1	-	-	-	-	-	-
건설업 Construction	280	280	1,284	38	-	-	27	-
음식업 Food Services	32,001	32,001	406,296	12,141	-	-	3,026	-
숙박업 Accommodation	2,313	2,313	17,996	539	-	-	313	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	11,005	11,005	52,152	2,084	-	-	2,067	-
부동산임대업 Rental of Real Estate	23,911	23,911	100,679	3,015	-	-	2,988	-
대리·중개·도급업 Agent, Brokerage & Contract	3,366	3,365	15,505	462	1	35	446	-
서비스업 Other Services	15,356	15,354	111,732	3,309	2	41	2,254	-

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

9-4-3. 간이사업자 지역별·업태별 부가가치세 신고 현황 (16/16)

Value Added Tax Return of Simplified Taxpayers by Place of Business and by Industry (16/16)

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
제주 Jeju Total	28,160	28,157	439,715	12,304	3	84	7,029	-
2007년 제1기 The 1st Period	27,303	27,301	217,993	6,086	2	44	3,451	-
농·임·어업 Agriculture, Forestry & Fishing	5	5	15	-	-	-	-	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	404	404	2,653	54	-	-	44	-
전기·가스·수도업 Utilities	-	-	-	-	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	4,546	4,544	47,011	717	2	44	232	-
부동산매매업 Real Estate	1	1	3	-	-	-	-	-
건설업 Construction	95	95	315	9	-	-	8	-
음식업 Food Services	6,830	6,830	83,687	2,499	-	-	649	-
숙박업 Accommodation	741	741	5,284	158	-	-	106	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	5,065	5,065	28,939	1,157	-	-	1,150	-
부동산임대업 Rental of Real Estate	5,183	5,183	23,402	702	-	-	693	-
대리·중개·도급업 Agent, Brokerage & Contract	668	668	1,822	54	-	-	54	-
서비스업 Other Services	3,765	3,765	24,862	736	-	-	515	-
2007년 제2기 The 2nd Period	28,160	28,157	221,722	6,217	3	39	3,577	-
농·임·어업 Agriculture, Forestry & Fishing	5	5	15	-	-	-	-	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	401	401	2,607	53	-	-	43	-
전기·가스·수도업 Utilities	-	-	-	-	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	4,569	4,568	45,847	703	1	29	230	-
부동산매매업 Real Estate	1	1	3	-	-	-	-	-
건설업 Construction	95	95	351	11	-	-	10	-
음식업 Food Services	6,727	6,727	85,486	2,553	-	-	669	-
숙박업 Accommodation	820	820	5,706	171	-	-	119	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	5,011	5,011	28,878	1,154	-	-	1,144	-
부동산임대업 Rental of Real Estate	6,051	6,051	25,938	777	-	-	771	-
대리·중개·도급업 Agent, Brokerage & Contract	674	672	1,913	57	2	10	55	-
서비스업 Other Services	3,806	3,806	24,978	738	-	-	536	-

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-3-3]

9-4-4. 간이사업자 업태별·과세표준 규모별 부가가치세 신고 현황 (1/2)

Value Added Tax Return of Simplified Taxpayers, by Size of Tax Base and by Industry (1/2)

[단위 : 백만원]

In million won

구분 Classification		3백만 미만 Under 3 million won		3백만 이상 3 million won or more		6백만 이상 6 million won or more		12백만 이상 12 million won or more	
		신고인원 Number of Returns	과세표준 Tax Base [B][C]	신고인원 Number of Returns	과세표준 Tax Base	신고인원 Number of Returns	과세표준 Tax Base	신고인원 Number of Returns	과세표준 Tax Base
		(1)		(2)		(3)		(4)	
2006년 합계	2006 Total [A]	**	**	**	**	1,364,662	13,734,893	118,276	3,327,717
2006년 제1기	The 1st Period	**	**	**	**	1,348,237	6,829,126	109,253	1,597,209
2006년 제2기	The 2nd Period	**	**	**	**	1,364,662	6,905,767	118,276	1,730,508
2007년 합계	2007 Total [A]	469,792	852,599	406,769	3,705,499	570,579	9,575,719	144,667	4,088,229
2007년 제1기	The 1st Period	437,232	428,270	419,308	1,878,383	567,062	4,758,393	137,213	1,987,974
농·임·어업	Agriculture, Forestry & Fishing	72	56	31	138	48	428	10	139
광업	Mining	-	-	-	-	-	-	-	-
제조업	Manufacturing	5,829	5,454	6,311	27,153	10,914	90,753	1,340	18,350
전기·가스·수도업	Utilities	1	-	2	6	4	39	2	25
도매업	Wholesale	-	-	-	-	-	-	-	-
소매업	Retail	77,434	59,277	52,044	229,497	105,031	935,754	42,647	620,151
부동산매매업	Real Estate	11	2	3	13	7	54	2	25
건설업	Construction	1,162	337	413	1,767	713	6,045	88	1,204
음식업	Food Services	54,044	47,404	55,199	245,211	154,339	1,343,290	44,438	645,830
숙박업	Accommodation	4,401	4,544	4,411	19,019	7,232	62,896	2,225	31,745
운수·창고·통신업	Transportation, Warehousing & Telecommunication	34,473	37,466	118,431	572,878	90,114	636,359	520	7,146
부동산임대업	Rental of Real Estate	182,423	209,802	107,416	455,503	95,829	809,070	25,788	372,898
대리·중개·도급업	Agent, Brokerage & Contract	30,812	25,032	17,482	74,807	19,452	168,103	3,300	47,533
서비스업	Other Services	46,570	38,896	57,565	252,391	83,379	705,602	16,853	242,928
2007년 제2기	The 2nd Period	469,792	424,327	406,769	1,827,116	570,579	4,817,325	144,667	2,100,254
농·임·어업	Agriculture, Forestry & Fishing	83	42	35	161	47	397	14	205
광업	Mining	-	-	-	-	-	-	-	-
제조업	Manufacturing	5,720	4,985	6,128	26,573	11,226	94,416	1,377	18,973
전기·가스·수도업	Utilities	4	-	1	3	4	34	2	32
도매업	Wholesale	-	-	-	-	-	-	-	-
소매업	Retail	86,994	58,192	49,635	218,628	104,115	930,971	43,083	628,031
부동산매매업	Real Estate	11	4	2	7	3	26	4	54
건설업	Construction	1,259	331	388	1,688	706	6,000	96	1,309
음식업	Food Services	57,450	43,885	47,886	212,241	148,339	1,304,266	46,984	683,531
숙박업	Accommodation	4,540	4,148	3,950	17,077	7,509	66,366	2,465	35,213
운수·창고·통신업	Transportation, Warehousing & Telecommunication	36,499	37,211	117,697	571,017	91,376	646,029	538	7,411
부동산임대업	Rental of Real Estate	196,783	216,453	110,636	472,256	101,211	859,335	28,622	414,660
대리·중개·도급업	Agent, Brokerage & Contract	30,667	22,562	16,698	71,243	20,491	178,974	3,443	49,622
서비스업	Other Services	49,782	36,514	53,713	236,222	85,552	730,511	18,039	261,213

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

[A] 신고인원은 년도별 2기 확정신고 인원임

[B] 과세표준은 과세분매출 과세표준과 영세율매출 과세표준을 합한 것임

[C] 과세표준 규모별 합계는 "간이사업자 과세표준규모별 부가가치세 신고 현황(통계표 9-4-1)"을 참조

[D] 2006년의 '3'번란은 1번, 2번과 3번을 합한 것임

9-4-4. 간이사업자 업태별·과세표준 규모별 부가가치세 신고 현황 (2/2)

Value Added Tax Return of Simplified Taxpayers, by Size of Tax Base and by Industry (2/2)

[단위 : 백만원]

In million won

구분 Classification		18백만 이상 18 million won or more		24백만 이상 24 million won or more		48백만 이상 48 million won or more		72백만 이상 72 million won or more	
		신고인원	과세표준	신고인원	과세표준	신고인원	과세표준	신고인원	과세표준
		Number of Returns	Tax Base	Number of Returns	Tax Base	Number of Returns	Tax Base	Number of Returns	Tax Base
		(5)	(6)		(7)		(8)		
2006년 합계	2006 Total [A]	72,891	2,878,754	52,583	3,340,041	8,560	1,053,509	7,018	1,868,940
2006년 제1기	The 1st Period	66,151	1,369,855	52,486	1,680,783	9,733	559,996	6,910	885,780
2006년 제2기	The 2nd Period	72,891	1,508,899	52,583	1,659,258	8,560	493,513	7,018	983,160
2007년 합계	2007 Total [A]	84,322	3,359,971	62,726	4,015,976	10,991	1,293,648	9,982	2,671,824
2007년 제1기	The 1st Period	77,914	1,613,419	63,797	2,034,777	11,456	659,101	8,881	1,229,970
농·임·어업	Agriculture, Forestry & Fishing	6	124	2	58	1	69	-	-
광업	Mining	-	-	-	-	-	-	-	-
제조업	Manufacturing	378	7,765	258	8,281	41	2,317	24	3,983
전기·가스·수도업	Utilities	1	22	1	25	-	-	-	-
도매업	Wholesale	-	-	-	-	-	-	-	-
소매업	Retail	24,604	509,530	18,304	573,466	3,071	177,245	2,744	456,063
부동산매매업	Real Estate	1	20	-	-	-	-	-	-
건설업	Construction	33	667	23	720	10	521	3	448
음식업	Food Services	31,058	646,341	34,487	1,123,918	7,305	420,378	5,542	697,735
숙박업	Accommodation	1,171	24,291	699	21,175	50	2,853	25	2,592
운수·창고·통신업	Transportation, Warehousing & Telecommunication	132	2,715	76	2,234	12	713	5	426
부동산임대업	Rental of Real Estate	10,305	210,769	2,741	80,166	120	6,761	91	14,693
대리·중개·도급업	Agent, Brokerage & Contract	1,465	30,064	782	24,225	89	5,078	44	7,784
서비스업	Other Services	8,760	181,111	6,424	200,509	757	43,166	403	46,246
2007년 제2기	The 2nd Period	84,322	1,746,551	62,726	1,981,198	10,991	634,546	9,982	1,441,854
농·임·어업	Agriculture, Forestry & Fishing	9	179	4	134	-	-	1	76
광업	Mining	-	-	-	-	-	-	-	-
제조업	Manufacturing	413	8,484	229	7,201	23	1,257	16	2,434
전기·가스·수도업	Utilities	1	22	1	31	-	-	-	-
도매업	Wholesale	-	-	-	-	-	-	-	-
소매업	Retail	25,335	524,893	17,181	536,851	3,050	175,987	3,384	613,803
부동산매매업	Real Estate	1	18	1	25	-	-	-	-
건설업	Construction	36	733	32	1,072	4	230	4	537
음식업	Food Services	33,731	701,797	33,396	1,075,656	6,817	394,589	5,923	748,417
숙박업	Accommodation	1,293	26,665	894	27,465	60	3,289	27	2,417
운수·창고·통신업	Transportation, Warehousing & Telecommunication	163	3,299	84	2,606	10	557	8	641
부동산임대업	Rental of Real Estate	11,775	241,467	3,128	90,042	130	7,337	102	15,293
대리·중개·도급업	Agent, Brokerage & Contract	1,520	31,261	828	25,607	85	4,954	61	8,425
서비스업	Other Services	10,045	207,733	6,948	214,508	812	46,346	456	49,811

작성자 : 부가가치세과 김한년(397-1706)

[2007년 9-3-4]

[A] Number of returns is based on the final returns of the 2nd period of each year

[B] Tax base = Taxable transaction tax base + Zero-rate transaction tax base

[C] For national total, refer to the Table 9-4-1

[D] (3) of 2006 year = (1) + (2) + (3)

9-4-5. 간이사업자 부가가치세 신고 현황 III (1/2)

Value Added Tax Return of Simplified Taxpayers III (1/2)

[단위 : 백만원]

In million won

구분 Classification			신고인원 Number of Returns [A] (1)	과세표준 Tax Base [B] (2)	납부세액 Tax Payable (3)	환급세액 Tax Refundable (4)
업종명	Name of Industry [B]	업종코드번호 Number of Industry-code	1,759,828	29,563,470	451,563	-
농업	Agriculture	01****	117	1,327	21	-
임업	Forestry	02****	48	593	13	-
어업	Fishing	05****	28	293	8	-
광업	Mining	10****~14****	-	-	-	-
음식료품 및 담배제조업	Food Manufacturing & Tobacco Manufacturing	15****~16****	21,134	261,659	4,679	-
섬유제품 제조업	Textile Product Manufacturing	17****	150	1,987	30	-
의복 및 모피 제품 제조업	Clothing & Fur Manufacturing	18****	2,610	46,125	572	-
가죽, 가방 및 신발류 제조업	Leather, Bag and Shoe Manufacturing	19****	88	1,428	20	-
목재 및 나무제품 제조업(가구제외)	Lumber and Wooden Article Manufacturing	20****	133	1,295	24	-
펄프, 종이 및 종이제품 제조업	Pulp, Paper & Paper Products Manufacturing	21****	21	354	6	-
출판, 인쇄 및 기록매체 제조업	Publication, Printing & Recording Material Manufacturing	22****	194	2,695	49	-
석탄, 석유정제품 및 핵연료 제조업	Coal, Petroleum Refining & Nuclear Fuel Manufacturing	23****	-	-	-	-
화합물 및 화학 제품 제조업	Chemical Compound & Chemical Product Manufacturing	24****	33	287	4	-
고무 및 플라스틱 제품 제조업	Rubber Goods & Plastic Product Manufacturing	25****	12	303	3	-
비금속광물 제품 제조업	Nonmetallic Mineral Product Manufacturing	26****	129	1,934	33	-
제1차 금속산업 제조업	The 1st Stage Metal Product Manufacturing	27****	9	123	2	-
조립금속제품 제조업(기계 및 장비 제외)	Assembled Metal Product Manufacturing	28****	242	3,110	59	-
기타기계 및 장비 제조업	Other Machinery Manufacturing	29****	33	537	12	-
사무, 계산 및 회계용 기계 조립업	Computing and Accounting Machine Manufacturing	30****	2	11	-	-
기타 전자기계 및 전기변환장치 제조업	Other Electrical Equipment Manufacturing	31****	6	70	1	-
영상, 음향 및 통신장비 제조업	Video, Audio & Communication Equipment Manufacturing	32****	-	15	-	-
의료, 정밀, 광학기기 및 시계제조업	Medical, Optical Supply and Watch Manufacturing	33****	2	15	-	-
자동차 및 트레일러 제조업	Car and Trailer Manufacturing	34****	5	533	5	-
기타 운송장비 제조업	Other Transportation Equipment Manufacturing	35****	9	54	1	-

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 신고인원란은 2007.2기 확정신고 인원이며, 나머지는 2007년도 1기와 2기를 합한 것을 기준으로 함

[B] 과세표준은 과세분매출 과세표준과 영세율매출 과세표준을 합한것임

9-4-5. 간이사업자 부가가치세 신고 현황 III (2/2)

Value Added Tax Return of Simplified Taxpayers III (2/2)

[단위 : 백만원]

In million won

구분 Classification	신고인원 Number of Returns [A] (1)	과세표준 Tax Base [B] (2)	납부세액 Tax Payable (3)	환급세액 Tax Refundable (4)
가구 및 기타제조업 Furniture and other Manufacturing 36****	308	5,332	83	-
재생재료 및 가공처리업 Recycled Material & Reprocessing 37****	12	518	10	-
전기, 가스 및 수도사업 Utilities 40****~41****	13	243	2	-
건설업 Construction 45****	2,525	23,618	573	-
자동차 관련 소매 Retail on car 50****	6,450	140,122	918	-
도매 및 상품중개업 Whole Sale & Brokerage 51****	2,365	44,881	495	-
소매업 Retail 52****	325,823	7,081,710	37,163	-
숙박업 Accommodation 551***	20,738	351,755	6,112	-
음식점업 Food Service 552***	380,526	10,334,483	76,730	-
운송업 Transportation 60****~62****	245,668	2,519,236	100,325	-
여행알선 및 운수 관련서비스업 Travel Agency and Transportation Service 63****	8,422	95,771	2,710	-
통신업 Telecommunication 64****	52	750	20	-
금융 및 금융 관련서비스업 Finance and Finance Service 65****, 671***	303	1,735	39	-
보험 및 보험 관련서비스업 Insurance and Insurance Service 66****, 672***	34	450	4	-
부동산업 Real Estate 70****	516,890	5,154,774	152,348	-
기계장비 등 장비 임대업 Equipment Rental Service 71****	5,588	72,243	1,444	-
IT관련 및 연구 개발업 IT and R&D 72****~73****	1,403	12,876	238	-
법무, 회계, 건축 및 상담업 Law, Accounting, Architecture Consulting 741****~742****	810	5,789	145	-
광고업 및 기타 산업관련 서비스업 Ads & Other Services 743****~749****	15,988	196,117	4,360	-
교육서비스업 Educational Service 80****	4,041	54,373	1,194	-
보건업 Health Care 85****	1,317	25,973	106	-
위생관련 서비스업 Hygiene Service 90****	315	3,847	102	-
오락, 문화, 운동관련 산업 및 수리업 Entertainment, Culture, Sports Industry 92****	89,404	1,709,319	28,669	-
기타 서비스업 Other Services 93****	102,810	1,376,807	31,812	-
인적용역 Human Capital Services 94****	2,867	24,456	383	-
가사 서비스업 Housework Service 95****	149	1,520	36	-
산림소득 Forest income 98****	-	-	-	-
기타 Others	2	24	-	-

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-4-3]

[A] Number of returns is based on the final returns of the 2nd period of 2007,
Others = The 1st Period of 2007 + The 2nd period of 2007

[B] Tax Base = Taxable transaction tax base + Zero-Rate transaction tax base

9-4-6. 창업 간이사업자의 부가가치세 신고 현황 (1/2)

Value Added Tax Return of New Simplified Taxpayers (1/2) [A]

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [B]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [C]		차감납부 할 세액 Adjusted Tax Payable	차감환 급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세 표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세 표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
간이과세자 Simplified Taxpayers	220,264	191,602	5,381,669	141,516	105	1,095	58,914	-
2007년 1기 The 1st Period	269,434	241,358	3,315,165	86,921	53	674	32,417	-
서울 Seoul	50,499	45,021	657,787	16,583	18	340	6,940	-
인천 Incheon	13,731	12,675	163,113	4,278	2	23	1,857	-
경기 Gyeonggi	60,369	55,547	796,401	21,177	16	188	8,155	-
강원 Gangwon	11,353	10,340	118,994	3,189	-	-	1,267	-
대전 Daejeon	9,361	8,159	113,601	2,968	1	12	870	-
충북 Chungbuk	9,703	8,982	130,524	3,464	-	-	1,089	-
충남 Chungnam	12,140	10,682	156,819	4,240	3	10	1,423	-
광주 Gwangju	8,467	7,081	110,615	2,858	1	10	777	-
전북 Jeonbuk	10,802	8,448	119,427	3,104	3	43	919	-
전남 Jeonnam	9,618	7,392	94,617	2,497	1	8	811	-
대구 Daegu	13,198	12,341	147,109	3,878	-	-	1,588	-
경북 Gyeongbuk	15,126	14,067	180,765	4,852	2	25	1,769	-
부산 Busan	16,369	15,190	191,023	4,892	3	8	1,902	-
울산 Ulsan	6,527	5,639	72,496	1,974	2	7	690	-
경남 Gyeongnam	17,919	16,043	214,363	5,682	1	-	1,906	-
제주 Jeju	4,252	3,751	47,511	1,285	-	-	454	-
2007년 1기 The 1st Period	269,434	241,358	3,315,165	86,921	53	674	32,417	-
농·임·어업 Agriculture, Forestry & Fishing	15	10	83	2	-	-	2	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	2,213	1,971	15,613	305	3	20	235	-
전기·가스·수도업 Utilities	2	2	24	1	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	62,800	52,974	878,496	13,266	19	286	4,142	-
부동산매매업 Real Estate	6	2	15	-	-	-	-	-
건설업 Construction	287	146	1,304	36	-	-	25	-
음식업 Food Services	90,022	84,769	1,651,565	49,443	2	15	8,968	-
숙박업 Accommodation	2,695	2,509	26,803	804	-	-	436	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	19,666	18,011	95,591	3,820	3	17	3,791	-
부동산임대업 Rental of Real Estate	36,320	33,829	191,854	5,744	1	2	5,683	-
대리·중개·도급업 Agent, Brokerage & Contract	18,924	15,609	108,864	3,249	18	220	3,045	-
서비스업 Other Services	36,484	31,526	344,953	10,251	7	114	6,090	-

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 2006년도중 개업한 사업자의 2007년 부가가치세 신고내용임

[B] 신고인원은 2006.2기 확정신고 인원임

[C] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

9-4-6. 창업 간이사업자의 부가가치세 신고 현황 (2/2)

Value Added Tax Return of New Simplified Taxpayers (2/2) [A]

[단위 : 백만원]

In million won

구분 Classification	신고 인원 Number of Returns [B]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [C]		차감납부 할 세액 Adjusted Tax Payable	차감환급 할 세액 Adjusted Tax Refundable
		인원 Number of Returns	과세표준 Tax Base	세액 Tax Amount	인원 Number of Returns	과세표준 Tax Base		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
간이과세자 Simplified Taxpayers	220,264	191,602	5,381,669	141,516	105	1,095	58,914	-
2007년 2기 The 2st Period	220,264	191,602	2,066,504	54,595	52	421	26,497	-
서울 Seoul	41,596	35,737	407,217	10,504	17	170	5,297	-
인천 Incheon	10,966	10,127	109,691	2,943	2	31	1,572	-
경기 Gyeonggi	49,296	43,950	485,898	13,044	13	122	6,777	-
강원 Gangwon	9,310	8,416	81,977	2,230	-	-	1,074	-
대전 Daejeon	7,959	6,200	66,373	1,700	-	-	710	-
충북 Chungbuk	7,690	6,834	72,861	1,932	1	3	876	-
충남 Chungnam	9,942	8,470	93,492	2,532	2	5	1,182	-
광주 Gwangju	6,655	5,475	63,120	1,630	3	3	630	-
전북 Jeonbuk	8,169	6,584	67,222	1,734	2	11	769	-
전남 Jeonnam	8,042	5,911	63,551	1,665	1	17	680	-
대구 Daegu	11,003	10,081	98,590	2,599	1	-	1,362	-
경북 Gyeongbuk	12,784	11,289	117,626	3,136	5	26	1,461	-
부산 Busan	13,454	12,199	127,782	3,306	3	27	1,577	-
울산 Ulsan	4,964	4,466	45,324	1,234	-	-	576	-
경남 Gyeongnam	14,888	12,852	135,041	3,574	1	1	1,569	-
제주 Jeju	3,546	3,011	30,739	832	1	5	385	-
2007년 2기 The 2nd Period	220,264	191,602	2,066,504	54,595	52	421	26,497	-
농·임·어업 Agriculture, Forestry & Fishing	20	10	71	2	-	-	2	-
광업 Mining	-	-	-	-	-	-	-	-
제조업 Manufacturing	1,996	1,769	13,838	271	2	13	212	-
전기·가스·수도업 Utilities	2	2	28	1	-	-	-	-
도매업 Wholesale	-	-	-	-	-	-	-	-
소매업 Retail	48,107	38,796	536,909	8,128	24	174	2,533	-
부동산매매업 Real Estate	5	2	19	1	-	-	1	-
건설업 Construction	335	159	1,319	38	-	-	27	-
음식업 Food Services	63,736	58,259	833,082	24,913	1	11	6,116	-
숙박업 Accommodation	2,613	2,356	25,476	763	-	-	424	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	18,886	17,129	91,828	3,671	4	19	3,627	-
부동산임대업 Rental of Real Estate	37,383	33,674	199,490	5,975	3	4	6,007	-
대리·중개·도급업 Agent, Brokerage & Contract	16,067	12,984	93,740	2,795	12	140	2,616	-
서비스업 Other Services	31,114	26,462	270,704	8,037	6	60	4,932	-

생산부서 : 부가가치세과(김한년 397-1706)

[2008년 신규]

[A] Based on the returns of Newly Registered Taxpayer for 2007 taxale year

[B] Number of returns is based on the final returns of the 2nd period of 2006

[C] Zero-rate transaction is the transaction for which "0" tax rate is applicable under Article 11 of the Value Added Tax Law

9-5-1. 일반과세자 부가가치세 과세표준 신고 현황 (1/8)

Filing of Tax Base of General Taxable Person (1/8) [A]

[단위 : 백만원]

In million won

구분 Classification		제1기 The 1st Period			제2기 The 2nd Period		
		건수 Number of cases	과세표준 Tax Base	세액 Tax Amount	건수 Number of cases	과세표준 Tax Base	세액 Tax Amount
		(1)			(2)		
합계	Total						
2006년	2006 Total	3,024,920	1,146,666,790	84,374,379	3,121,327	1,247,918,148	92,125,371
법인사업자	Corporations	522,479	964,445,418	67,001,097	539,761	1,050,092,747	73,217,230
일반사업자	General Taxpayers	2,502,441	182,221,372	17,373,282	2,581,566	197,825,401	18,908,141
2007년	2007 Total [A]	2,755,277	1,260,812,551	92,430,076	2,841,706	1,389,490,223	101,503,325
법인사업자	Corporations	442,746	1,060,587,513	73,309,882	456,019	1,171,192,905	80,605,271
농·임·어업	Agriculture, Forestry & Fishing	1,603	367,405	16,077	1,803	451,958	19,974
광업	Mining	1,186	1,431,700	129,574	1,193	1,628,060	149,904
제조업	Manufacturing	103,005	531,016,990	29,088,604	105,660	578,669,458	31,166,995
전기·가스·수도업	Utilities	852	44,087,043	4,297,440	1,093	44,084,985	4,226,581
도매업	Wholesale	87,132	178,119,510	14,178,546	89,949	191,965,231	15,316,602
소매업	Retail	15,876	37,145,134	3,613,438	16,674	40,814,513	3,950,489
부동산매매업	Real Estate	5,784	2,260,271	221,962	6,339	2,484,273	241,879
건설업	Construction	75,245	92,682,474	8,612,493	76,672	117,540,544	11,053,847
음식업	Food Services	7,364	3,582,029	357,827	7,849	3,978,581	395,661
숙박업	Accommodation	939	2,359,212	191,236	983	2,495,573	192,224
운수·창고·통신업	Transportation, Warehousing & Telecommunication	12,058	55,087,910	3,177,042	12,423	61,549,445	3,276,094
부동산임대업	Rental of Real Estate	20,743	6,994,480	624,553	21,252	6,632,452	625,761
대리·중개·도급업	Agent, Brokerage & Contract	21,280	22,267,032	1,491,484	22,174	24,819,397	1,612,131
서비스업	Other Services	89,679	83,186,323	7,309,606	91,955	94,078,435	8,377,129
일반사업자	General Taxpayers	2,312,531	200,225,038	19,120,194	2,385,687	218,297,318	20,898,054
농·임·어업	Agriculture, Forestry & Fishing	668	34,352	2,819	666	49,086	4,468
광업	Mining	376	73,079	7,242	358	66,555	6,556
제조업	Manufacturing	292,518	53,201,122	4,913,098	292,930	57,448,565	5,314,598
전기·가스·수도업	Utilities	305	28,711	2,872	409	26,076	2,607
도매업	Wholesale	334,505	52,390,089	4,890,925	338,775	55,500,012	5,177,528
소매업	Retail	297,347	32,874,318	3,224,092	304,572	36,000,526	3,558,214
부동산매매업	Real Estate	6,031	855,669	85,525	6,664	1,066,572	106,599
건설업	Construction	228,682	12,769,962	1,271,588	230,715	15,618,623	1,556,126
음식업	Food Services	204,879	15,146,769	1,513,715	225,568	17,193,546	1,722,569
숙박업	Accommodation	10,763	618,449	61,612	11,139	678,085	66,557
운수·창고·통신업	Transportation, Warehousing & Telecommunication	193,675	6,415,391	639,994	200,683	6,934,204	691,475
부동산임대업	Rental of Real Estate	453,025	8,255,963	819,807	472,986	8,721,454	867,914
대리·중개·도급업	Agent, Brokerage & Contract	93,131	6,595,054	621,495	97,799	7,387,399	694,279
서비스업	Other Services	196,626	10,966,110	1,065,410	202,423	11,606,615	1,128,564

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

[A] 2007년 신고를 기준으로 작성

[A] Based on Value Added Tax Returns filed during 2007

9-5-1. 일반과세자 부가가치세 과세표준 신고 현황 (2/8)

Filing of Tax Base of General Taxable Person (2/8) [A]

[단위 : 백만원]

In million won

구분 Classification	제1기 The 1st Period			제2기 The 2nd Period		
	건수 Number of cases	과세표준 Tax Base	세액 Tax Amount	건수 Number of cases	과세표준 Tax Base	세액 Tax Amount
	(1)			(2)		
과세 세금계산서 교부 General Buying Tax Invoices						
2006년 2006 Total	1,747,734	725,287,967	72,528,784	1,802,480	798,015,134	79,801,512
법인사업자 Corporations	324,115	596,082,904	59,608,280	334,498	656,953,940	65,695,395
일반사업자 General Taxpayers	1,423,619	129,205,063	12,920,504	1,467,982	141,061,194	14,106,117
2007년 2007 Total [A]	1,867,797	797,658,575	79,765,811	1,930,457	879,726,415	87,972,636
법인사업자 Corporations	342,602	656,166,254	65,616,605	354,789	725,644,829	72,564,480
농·임·어업 Agriculture, Forestry & Fishing	686	147,698	14,769	771	186,296	18,629
광업 Mining	793	1,283,477	128,348	788	1,489,523	148,952
제조업 Manufacturing	86,463	287,719,608	28,771,944	88,812	308,322,304	30,832,229
전기·가스·수도업 Utilities	600	34,921,006	3,492,101	645	36,020,940	3,602,094
도매업 Wholesale	67,437	132,429,049	13,242,905	69,657	143,337,429	14,333,742
소매업 Retail	11,142	10,674,274	1,067,427	11,492	11,670,765	1,167,077
부동산매매업 Real Estate	1,777	1,864,529	186,453	1,929	2,082,044	208,205
건설업 Construction	60,890	83,251,827	8,325,182	63,682	106,757,171	10,675,717
음식업 Food Services	4,386	1,069,995	106,999	4,660	1,188,645	118,865
숙박업 Accommodation	628	552,561	55,256	647	624,452	62,446
운수·창고·통신업 Transportation, Warehousing & Telecommunication	10,066	17,344,601	1,734,460	10,479	18,091,338	1,809,133
부동산임대업 Rental of Real Estate	15,470	5,423,851	542,385	15,619	5,300,562	530,056
대리·중개·도급업 Agent, Brokerage & Contract	14,638	14,293,982	1,429,398	15,259	15,521,913	1,552,191
서비스업 Other Services	67,626	65,189,796	6,518,978	70,349	75,051,447	7,505,144
일반사업자 General Taxpayers	1,525,195	141,492,321	14,149,206	1,575,668	154,081,586	15,408,156
농·임·어업 Agriculture, Forestry & Fishing	406	26,379	2,637	410	42,745	4,274
광업 Mining	262	72,266	7,226	252	65,380	6,538
제조업 Manufacturing	264,993	48,524,109	4,852,409	266,796	52,489,780	5,248,979
전기·가스·수도업 Utilities	176	13,136	1,313	210	13,740	1,374
도매업 Wholesale	273,922	43,531,733	4,353,173	278,748	46,146,100	4,614,610
소매업 Retail	136,373	9,179,321	917,927	141,939	10,235,995	1,023,599
부동산매매업 Real Estate	2,408	780,872	78,087	2,605	961,522	96,153
건설업 Construction	197,262	12,580,053	1,258,006	202,183	15,334,971	1,533,497
음식업 Food Services	17,869	638,969	63,896	19,644	716,545	71,654
숙박업 Accommodation	1,958	62,055	6,205	2,085	54,328	5,432
운수·창고·통신업 Transportation, Warehousing & Telecommunication	182,703	6,332,268	633,229	190,336	6,841,048	684,105
부동산임대업 Rental of Real Estate	248,705	6,699,949	669,977	263,370	7,122,699	712,269
대리·중개·도급업 Agent, Brokerage & Contract	78,876	5,967,902	596,791	83,053	6,674,634	667,463
서비스업 Other Services	119,282	7,083,309	708,330	124,037	7,382,099	738,209

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

9-5-1. 일반과세자 부가가치세 과세표준 신고 현황 (3/8)

Filing of Tax Base of General Taxable Person (3/8) [A]

[단위 : 백만원]

In million won

구분 Classification	제1기 The 1st Period			제2기 The 2nd Period		
	건수 Number of cases	과세표준 Tax Base	세액 Tax Amount	건수 Number of cases	과세표준 Tax Base	세액 Tax Amount
	(1)			(2)		
과세 기타						
2006년 2006 Total	1,120,362	118,797,223	11,879,720	1,158,035	123,527,420	12,352,746
법인사업자 Corporations	109,431	74,228,074	7,422,807	113,810	75,483,041	7,548,308
일반사업자 General Taxpayers	1,010,931	44,569,149	4,456,913	1,044,225	48,044,379	4,804,438
2007년 2007 Total [A]	1,216,983	126,939,818	12,693,980	1,266,027	135,337,311	13,557,727
법인사업자 Corporations	119,801	77,201,381	7,720,137	125,126	80,535,970	8,065,405
농·임·어업 Agriculture, Forestry & Fishing	241	12,814	1,281	256	13,195	1,320
광업 Mining	59	12,154	1,215	60	12,339	1,233
제조업 Manufacturing	19,507	3,271,855	327,185	20,710	3,449,955	345,125
전기·가스·수도업 Utilities	349	8,061,055	806,106	357	6,234,028	625,279
도매업 Wholesale	29,338	9,394,111	939,411	30,585	9,833,495	986,588
소매업 Retail	12,953	25,459,072	2,545,908	13,505	27,821,444	2,783,310
부동산매매업 Real Estate	811	350,953	35,095	872	335,808	33,585
건설업 Construction	4,716	2,861,051	286,106	5,088	3,766,454	376,668
음식업 Food Services	5,780	2,508,087	250,809	6,174	2,765,063	276,786
숙박업 Accommodation	661	1,360,059	136,006	686	1,297,515	129,749
운수·창고·통신업 Transportation, Warehousing & Telecommunication	3,986	14,556,870	1,455,688	4,055	14,775,035	1,477,642
부동산임대업 Rental of Real Estate	13,148	821,450	82,144	13,537	956,026	95,718
대리·중개·도급업 Agent, Brokerage & Contract	2,208	616,497	61,647	2,359	595,851	59,591
서비스업 Other Services	26,044	7,915,353	791,536	26,882	8,679,762	872,811
일반사업자 General Taxpayers	1,097,182	49,738,437	4,973,843	1,140,901	54,801,341	5,492,322
농·임·어업 Agriculture, Forestry & Fishing	66	1,717	173	68	1,939	194
광업 Mining	12	161	16	13	141	15
제조업 Manufacturing	42,156	632,784	63,277	44,212	678,714	68,058
전기·가스·수도업 Utilities	119	15,571	1,559	120	12,336	1,233
도매업 Wholesale	151,588	5,390,503	539,051	153,072	5,637,431	564,663
소매업 Retail	253,757	23,059,077	2,305,906	258,820	25,293,886	2,534,472
부동산매매업 Real Estate	2,145	73,957	7,395	2,289	103,111	10,290
건설업 Construction	8,187	137,086	13,708	8,344	219,748	22,032
음식업 Food Services	192,679	14,496,986	1,449,699	212,640	16,464,957	1,650,735
숙박업 Accommodation	9,991	553,967	55,397	10,398	610,281	61,111
운수·창고·통신업 Transportation, Warehousing & Telecommunication	5,902	65,984	6,601	6,035	71,019	7,181
부동산임대업 Rental of Real Estate	321,708	1,497,362	149,734	331,898	1,549,128	155,609
대리·중개·도급업 Agent, Brokerage & Contract	9,712	244,373	24,435	10,581	266,062	26,672
서비스업 Other Services	99,160	3,568,909	356,892	102,411	3,892,588	390,057

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

9-5-1. 일반과세자 부가가치세 과세표준 신고 현황 (4/8)

Filing of Tax Base of General Taxable Person (4/8) [A]

[단위 : 백만원]

In million won

구분 Classification		제1기 The 1st Period		제2기 The 2nd Period	
		건수 Number of cases	과세표준 Tax Base	건수 Number of cases	과세표준 Tax Base
		(1)		(2)	
영세율매출 세금계산서 교부	Bad Debt Tax Credit (Deduction)				
2006년	2006 Total	60,167	100,075,082	60,856	103,653,500
법인사업자	Corporations	30,532	96,514,882	31,172	100,056,279
일반사업자	General Taxpayers	29,635	3,560,200	29,684	3,597,221
2007년	2007 Total [A]	60,588	109,042,450	61,839	117,054,817
법인사업자	Corporations	31,304	105,314,803	32,086	113,182,917
농·임·어업	Agriculture, Forestry & Fishing	98	56,796	105	56,703
광업	Mining	16	96,312	18	82,148
제조업	Manufacturing	17,859	80,127,687	18,115	87,249,244
전기·가스·수도업	Utilities	59	86,811	57	129,515
도매업	Wholesale	5,885	8,304,434	6,086	7,988,862
소매업	Retail	391	111,165	397	118,579
부동산매매업	Real Estate	8	28,399	6	40,084
건설업	Construction	729	2,219,731	770	2,033,702
음식업	Food Services	4	254	4	82
숙박업	Accommodation	7	1,345	41	2,157
운수·창고·통신업	Transportation, Warehousing & Telecommunication	746	5,635,898	755	5,800,813
부동산임대업	Rental of Real Estate	63	370,110	57	279,338
대리·중개·도급업	Agent, Brokerage & Contract	2,773	4,542,151	2,822	5,339,642
서비스업	Other Services	2,666	3,733,710	2,853	4,062,048
일반사업자	General Taxpayers	29,284	3,727,647	29,753	3,871,900
농·임·어업	Agriculture, Forestry & Fishing	21	1,628	20	826
광업	Mining	2	210	3	396
제조업	Manufacturing	16,542	2,341,993	16,403	2,427,126
전기·가스·수도업	Utilities	1	4	-	-
도매업	Wholesale	8,334	868,650	8,693	920,135
소매업	Retail	1,925	208,706	2,136	183,403
부동산매매업	Real Estate	-	-	1	5
건설업	Construction	486	37,325	516	36,587
음식업	Food Services	8	69	12	76
숙박업	Accommodation	1	-	8	12
운수·창고·통신업	Transportation, Warehousing & Telecommunication	117	8,534	115	8,883
부동산임대업	Rental of Real Estate	140	20,845	129	24,813
대리·중개·도급업	Agent, Brokerage & Contract	904	193,026	910	220,329
서비스업	Other Services	803	46,657	807	49,309

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

9-5-1. 일반과세자 부가가치세 과세표준 신고 현황 (5/8)

Filing of Tax Base of General Taxable Person (5/8) [A]

[단위 : 백만원]

In million won

구분 Classification	제1기 The 1st Period		제2기 The 2nd Period	
	건수 Number of cases	과세표준 Tax Base	건수 Number of cases	과세표준 Tax Base
	(1)		(2)	
영세율매출 기타				
2006년 2006 Total	74,320	202,265,488	75,537	222,431,217
법인사업자 Corporations	45,275	197,436,963	46,030	217,381,160
일반사업자 General Taxpayers	29,045	4,828,525	29,507	5,050,057
2007년 2007 Total [A]	76,328	226,916,951	79,023	257,067,381
법인사업자 Corporations	46,454	221,712,243	48,002	251,591,496
농·임·어업 Agriculture, Forestry & Fishing	74	149,724	70	195,491
광업 Mining	17	39,339	18	43,696
제조업 Manufacturing	21,076	159,849,784	21,628	179,594,226
전기·가스·수도업 Utilities	74	1,018,131	77	1,700,494
도매업 Wholesale	12,424	27,947,960	12,779	30,756,421
소매업 Retail	1,317	898,917	1,361	1,200,703
부동산매매업 Real Estate	18	12,242	19	25,438
건설업 Construction	573	4,293,597	659	4,895,682
음식업 Food Services	62	3,485	75	24,510
숙박업 Accommodation	58	445,190	217	571,119
운수·창고·통신업 Transportation, Warehousing & Telecommunication	715	17,546,115	729	22,877,881
부동산임대업 Rental of Real Estate	79	378,024	87	95,422
대리·중개·도급업 Agent, Brokerage & Contract	3,120	2,807,384	3,161	3,349,206
서비스업 Other Services	6,847	6,322,351	7,122	6,261,207
일반사업자 General Taxpayers	29,874	5,204,708	31,021	5,475,885
농·임·어업 Agriculture, Forestry & Fishing	12	4,521	13	3,572
광업 Mining	3	442	4	613
제조업 Manufacturing	8,713	1,681,265	8,954	1,832,738
전기·가스·수도업 Utilities	-	-	-	-
도매업 Wholesale	13,445	2,585,198	14,034	2,782,984
소매업 Retail	4,192	423,040	4,319	282,437
부동산매매업 Real Estate	3	377	-	-
건설업 Construction	83	5,979	91	14,207
음식업 Food Services	258	9,371	275	10,135
숙박업 Accommodation	29	2,323	87	13,321
운수·창고·통신업 Transportation, Warehousing & Telecommunication	62	6,570	70	10,887
부동산임대업 Rental of Real Estate	175	35,957	187	23,593
대리·중개·도급업 Agent, Brokerage & Contract	1,548	186,266	1,575	223,499
서비스업 Other Services	1,351	263,399	1,412	277,899

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

9-5-1. 일반과세자 부가가치세 과세표준 신고 현황 (6/8)

Filing of Tax Base of General Taxable Person (6/8) [A]

[단위 : 백만원]

In million won

구분 Classification	제1기 The 1st Period			제2기 The 2nd Period		
	건수 Number of cases	과세표준 Tax Base	세액 Tax Amount	건수 Number of cases	과세표준 Tax Base	세액 Tax Amount
	(1)			(2)		
예정신고누락분과세 (세금계산서+기타)						
2006년 2006 Total	13,719	201,915	20,190	15,452	247,474	24,746
법인사업자 Corporations	8,237	151,113	15,111	9,118	184,075	18,407
일반사업자 General Taxpayers	5,482	50,802	5,079	6,334	63,399	6,339
2007년 2007 Total [A]	13,701	208,659	20,865	14,641	244,724	24,471
법인사업자 Corporations	7,996	154,100	15,410	8,620	184,196	18,419
농·임·어업 Agriculture, Forestry & Fishing	13	300	30	13	253	25
광업 Mining	11	418	41	11	354	35
제조업 Manufacturing	1,909	28,202	2,821	2,062	35,973	3,598
전기·가스·수도업 Utilities	8	40	4	4	8	-
도매업 Wholesale	1,755	36,116	3,612	1,731	42,096	4,210
소매업 Retail	276	1,676	167	245	2,997	299
부동산매매업 Real Estate	46	4,148	414	34	899	89
건설업 Construction	1,375	53,645	5,365	1,802	71,294	7,130
음식업 Food Services	37	208	20	38	281	29
숙박업 Accommodation	9	57	5	15	330	34
운수·창고·통신업 Transportation, Warehousing & Telecommunication	226	4,347	435	256	2,707	270
부동산임대업 Rental of Real Estate	150	1,045	105	107	1,104	110
대리·중개·도급업 Agent, Brokerage & Contract	294	5,221	523	329	4,536	453
서비스업 Other Services	1,887	18,677	1,868	1,973	21,364	2,137
일반사업자 General Taxpayers	5,705	54,559	5,455	6,021	60,528	6,052
농·임·어업 Agriculture, Forestry & Fishing	3	97	9	3	4	-
광업 Mining	-	-	-	1	25	2
제조업 Manufacturing	1,335	17,638	1,764	1,395	18,255	1,826
전기·가스·수도업 Utilities	-	-	-	-	-	-
도매업 Wholesale	1,229	10,658	1,066	1,254	10,917	1,092
소매업 Retail	648	4,037	404	720	4,150	415
부동산매매업 Real Estate	18	463	46	15	1,934	193
건설업 Construction	650	9,509	951	715	13,110	1,311
음식업 Food Services	123	1,374	138	125	1,833	184
숙박업 Accommodation	11	104	10	15	143	14
운수·창고·통신업 Transportation, Warehousing & Telecommunication	510	2,035	203	545	2,367	237
부동산임대업 Rental of Real Estate	398	1,846	184	339	1,136	113
대리·중개·도급업 Agent, Brokerage & Contract	224	3,073	308	220	2,349	234
서비스업 Other Services	556	3,725	372	674	4,305	431

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

9-5-1. 일반과세자 부가가치세 과세표준 신고 현황 (7/8)

Filing of Tax Base of General Taxable Person (7/8) [A]

[단위 : 백만원]

In million won

구분 Classification	제1기 The 1st Period		제2기 The 2nd Period	
	건수 Number of cases	과세표준 Tax Base	건수 Number of cases	과세표준 Tax Base
	(1)		(2)	
예정신고누락분영세율 (세금계산서+기타)				
2006년 2006 Total	1,391	39,115	1,475	43,403
법인사업자 Corporations	984	31,482	1,024	34,252
일반사업자 General Taxpayers	407	7,633	451	9,151
2007년 2007 Total [A]	1,263	46,098	1,295	59,575
법인사업자 Corporations	883	38,732	937	53,497
농·임·어업 Agriculture, Forestry & Fishing	1	73	2	20
광업 Mining	-	-	-	-
제조업 Manufacturing	441	19,854	500	17,756
전기·가스·수도업 Utilities	-	-	-	-
도매업 Wholesale	239	7,840	249	6,928
소매업 Retail	5	30	2	25
부동산매매업 Real Estate	-	-	-	-
건설업 Construction	18	2,623	22	16,241
음식업 Food Services	-	-	-	-
숙박업 Accommodation	-	-	-	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	5	79	11	1,671
부동산임대업 Rental of Real Estate	1	-	-	-
대리·중개·도급업 Agent, Brokerage & Contract	58	1,797	64	8,249
서비스업 Other Services	115	6,436	87	2,607
일반사업자 General Taxpayers	380	7,366	358	6,078
농·임·어업 Agriculture, Forestry & Fishing	1	10	-	-
광업 Mining	-	-	-	-
제조업 Manufacturing	172	3,333	150	1,952
전기·가스·수도업 Utilities	-	-	-	-
도매업 Wholesale	155	3,347	151	2,445
소매업 Retail	22	137	26	655
부동산매매업 Real Estate	-	-	-	-
건설업 Construction	1	10	-	-
음식업 Food Services	-	-	-	-
숙박업 Accommodation	-	-	-	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	1	-	1	-
부동산임대업 Rental of Real Estate	1	4	2	85
대리·중개·도급업 Agent, Brokerage & Contract	18	414	16	526
서비스업 Other Services	9	111	12	415

작성자 : 부가가치세과 김한년 (397-1706)

[다음페이지 계속]

9-5-1. 일반과세자 부가가치세 과세표준 신고 현황 (8/8)

Filing of Tax Base of General Taxable Person (8/8) [A]

[단위 : 백만원]

In million won

구분 Classification		제1기 The 1st Period		제2기 The 2nd Period	
		건수 Number of cases	세액 Tax Amount	건수 Number of cases	세액 Tax Amount
		(1)		(2)	
대손세액가감					
2006년	2006 Total	7,227	-54,315	7,492	-53,633
법인사업자	Corporations	3,905	-45,101	4,109	-44,880
일반사업자	General Taxpayers	3,322	-9,214	3,383	-8,753
2007년	2007 Total [A]	6,630	-50,580	6,787	-51,509
법인사업자	Corporations	3,751	-42,270	4,064	-43,033
농·임·어업	Agriculture, Forestry & Fishing	1	-3	-	-
광업	Mining	6	-30	11	-316
제조업	Manufacturing	1,564	-13,346	1,655	-13,957
전기·가스·수도업	Utilities	188	-771	198	-792
도매업	Wholesale	975	-7,382	1,054	-7,938
소매업	Retail	24	-64	36	-197
부동산매매업	Real Estate	-	-	1	-
건설업	Construction	330	-4,160	395	-5,668
음식업	Food Services	3	-1	7	-19
숙박업	Accommodation	2	-31	2	-5
운수·창고·통신업	Transportation, Warehousing & Telecommunication	306	-13,541	307	-10,951
부동산임대업	Rental of Real Estate	18	-81	26	-123
대리·중개·도급업	Agent, Brokerage & Contract	34	-84	26	-104
서비스업	Other Services	300	-2,776	346	-2,963
일반사업자	General Taxpayers	2,879	-8,310	2,723	-8,476
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	-
광업	Mining	-	-	2	1
제조업	Manufacturing	1,225	-4,352	1,188	-4,265
전기·가스·수도업	Utilities	-	-	-	-
도매업	Wholesale	832	-2,365	859	-2,837
소매업	Retail	60	-145	72	-272
부동산매매업	Real Estate	2	-3	3	-37
건설업	Construction	477	-1,077	288	-714
음식업	Food Services	7	-18	18	-4
숙박업	Accommodation	-	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	45	-39	55	-48
부동산임대업	Rental of Real Estate	61	-88	55	-77
대리·중개·도급업	Agent, Brokerage & Contract	29	-39	35	-90
서비스업	Other Services	141	-184	148	-133

작성자 : 부가가치세과 김한년(397-1706)

[2008년 신규]

9-5-2. 일반과세자 부가가치세 매입세액 신고 현황 (1/10)

Filing of Input Tax of General Taxable Person (1/10) [A]

[단위 : 백만원]

In million won

구분 Classification	제1기 The 1st Period			제2기 The 2nd Period		
	건수 Number of cases	금액 Amount of Returns	세액 Tax Amount	건수 Number of cases	금액 Amount of Returns	세액 Tax Amount
	(1)			(2)		
일반매입 General Buying Tax Invoices						
2006년 2006 Total	1,995,356	843,579,531	75,297,815	2,033,752	912,381,455	81,564,235
법인사업자 Corporations	371,767	727,073,042	63,857,621	377,144	787,710,026	69,388,677
일반사업자 General Taxpayers	1,623,589	116,506,489	11,440,194	1,656,608	124,671,429	12,175,558
2007년 2007 Total [A]	2,110,936	939,421,141	83,520,025	2,159,765	1,030,384,376	91,467,184
법인사업자 Corporations	397,167	812,053,330	71,144,138	404,258	887,800,980	78,143,371
농·임·어업 Agriculture, Forestry & Fishing	1,173	474,326	26,104	1,236	601,914	35,521
광업 Mining	967	1,429,128	140,258	960	1,686,201	164,567
제조업 Manufacturing	95,536	404,563,837	33,774,037	97,074	440,662,649	36,781,345
전기·가스·수도업 Utilities	764	35,747,821	3,511,698	901	37,530,669	3,674,477
도매업 Wholesale	79,732	136,726,511	11,868,099	81,191	145,190,146	12,770,797
소매업 Retail	14,590	28,407,931	2,807,135	15,272	30,999,597	3,074,953
부동산매매업 Real Estate	4,389	3,057,731	302,273	4,487	3,450,323	341,805
건설업 Construction	69,453	79,008,462	7,738,401	70,220	96,355,967	9,495,879
음식업 Food Services	6,951	1,603,582	160,258	7,371	1,858,023	185,691
숙박업 Accommodation	815	1,084,471	108,148	827	1,097,076	109,499
운수·창고·통신업 Transportation, Warehousing & Telecommunication	11,179	26,165,099	2,090,085	11,379	29,793,132	2,295,502
부동산임대업 Rental of Real Estate	12,426	10,527,035	994,182	12,411	13,010,460	1,255,271
대리·중개·도급업 Agent, Brokerage & Contract	18,652	12,499,035	1,054,751	19,032	14,156,069	1,163,942
서비스업 Other Services	80,540	70,758,361	6,568,709	81,897	71,408,754	6,794,122
일반사업자 General Taxpayers	1,713,769	127,367,811	12,375,887	1,755,507	142,583,396	13,323,813
농·임·어업 Agriculture, Forestry & Fishing	423	23,656	1,134	431	27,802	1,309
광업 Mining	246	35,755	3,571	232	33,882	3,386
제조업 Manufacturing	260,777	31,783,663	3,005,549	262,008	33,486,917	3,222,897
전기·가스·수도업 Utilities	197	18,449	1,844	242	19,146	1,914
도매업 Wholesale	297,604	41,589,071	4,033,078	300,988	43,755,549	4,229,518
소매업 Retail	272,522	31,588,943	3,148,558	279,459	34,292,773	3,423,873
부동산매매업 Real Estate	3,123	611,640	61,161	3,198	736,243	73,623
건설업 Construction	184,603	5,303,423	523,182	188,117	6,284,054	627,893
음식업 Food Services	195,426	6,147,075	613,812	216,842	13,337,689	690,203
숙박업 Accommodation	9,657	249,680	24,909	10,081	248,888	24,875
운수·창고·통신업 Transportation, Warehousing & Telecommunication	163,301	2,097,952	209,053	168,633	2,272,457	226,570
부동산임대업 Rental of Real Estate	109,170	1,753,629	162,529	100,548	1,506,053	149,755
대리·중개·도급업 Agent, Brokerage & Contract	60,205	1,922,246	185,564	63,103	2,139,234	205,409
서비스업 Other Services	156,515	4,242,629	401,943	161,625	4,442,709	442,588

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

[A] 2007년 신고를 기준으로 작성

9-5-2. 일반과세자 부가가치세 매입세액 신고 현황 (2/10)

Filing of Input Tax of General Taxable Person (2/10) [A]

[단위 : 백만원]

In million won

구분 Classification		제1기 The 1st Period			제2기 The 2nd Period		
		건수 Number of cases	금액 Amount of Returns	세액 Tax Amount	건수 Number of cases	금액 Amount of Returns	세액 Tax Amount
		(1)			(2)		
고정자산매입	Fixed Assets Buying Tax Invoices						
2006년	2006 Total	363,963	47,053,511	4,666,853	363,866	56,042,604	5,564,667
법인사업자	Corporations	142,622	37,123,685	3,696,855	143,480	45,040,630	4,470,307
일반사업자	General Taxpayers	221,341	9,929,826	969,998	220,386	11,001,974	1,094,360
2007년	2007 Total [A]	372,246	51,829,433	5,150,519	365,037	58,946,501	5,868,393
법인사업자	Corporations	149,134	40,952,102	4,081,447	145,668	47,098,817	4,690,794
농·임·어업	Agriculture, Forestry & Fishing	372	57,029	5,499	392	53,244	5,033
광업	Mining	402	101,986	10,199	418	129,681	12,962
제조업	Manufacturing	49,959	20,552,918	2,053,925	50,029	22,056,461	2,203,914
전기·가스·수도업	Utilities	402	2,274,899	227,439	482	3,022,365	302,237
도매업	Wholesale	24,524	1,662,439	166,008	23,578	1,839,676	183,591
소매업	Retail	3,429	875,204	87,499	3,940	942,101	94,156
부동산매매업	Real Estate	1,105	405,529	40,553	1,019	639,229	63,922
건설업	Construction	23,372	1,653,749	165,079	21,565	1,980,418	197,509
음식업	Food Services	2,010	193,821	19,382	2,031	196,495	19,648
숙박업	Accommodation	402	380,252	37,872	422	322,848	32,284
운수·창고·통신업	Transportation, Warehousing & Telecommunication	6,195	4,080,762	406,799	6,338	4,744,702	472,544
부동산임대업	Rental of Real Estate	1,984	1,674,854	167,458	2,022	1,926,715	192,667
대리·중개·도급업	Agent, Brokerage & Contract	5,567	831,658	83,046	5,383	1,414,471	140,802
서비스업	Other Services	29,411	6,207,002	610,689	28,049	7,830,411	769,525
일반사업자	General Taxpayers	223,112	10,877,331	1,069,072	219,369	11,847,684	1,177,599
농·임·어업	Agriculture, Forestry & Fishing	60	2,004	197	51	1,320	130
광업	Mining	41	7,281	728	41	2,920	293
제조업	Manufacturing	51,036	2,448,603	244,504	51,160	2,627,369	260,189
전기·가스·수도업	Utilities	43	8,190	819	88	24,297	2,429
도매업	Wholesale	28,766	551,701	55,074	27,533	586,328	58,583
소매업	Retail	16,909	411,483	41,047	16,538	447,075	44,702
부동산매매업	Real Estate	625	235,135	23,513	693	354,437	35,444
건설업	Construction	19,228	967,442	96,703	16,625	945,017	94,271
음식업	Food Services	20,737	576,555	57,389	21,830	673,752	67,313
숙박업	Accommodation	2,020	175,240	17,507	2,134	217,251	21,723
운수·창고·통신업	Transportation, Warehousing & Telecommunication	13,091	586,161	58,353	13,164	629,362	62,775
부동산임대업	Rental of Real Estate	42,378	4,130,168	395,663	42,921	4,535,588	449,590
대리·중개·도급업	Agent, Brokerage & Contract	5,518	88,432	8,829	5,136	100,431	10,024
서비스업	Other Services	22,660	688,936	68,746	21,455	702,537	70,133

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

[A] Based on value added tax returns for 2007

9-5-2. 일반과세자 부가가치세 매입세액 신고 현황 (3/10)

Filing of Input Tax of General Taxable Person (3/10) [A]

[단위 : 백만원]

In million won

구분 Classification		제1기 The 1st Period			제2기 The 2nd Period		
		건수 Number of cases	금액 Amount of Returns	세액 Tax Amount	건수 Number of cases	금액 Amount of Returns	세액 Tax Amount
		(1)			(2)		
예정신고누락분 세금계산서	Tax Invoice left out of Scheduled Return						
2006년	2006 Total	**	**	**	**	**	**
법인사업자	Corporations	**	**	**	**	**	**
일반사업자	General Taxpayers	**	**	**	**	**	**
2007년	2007 Total [A]	50,971	718,500	67,799	53,079	694,899	66,608
법인사업자	Corporations	34,248	614,581	57,727	33,780	599,907	57,314
농·임·어업	Agriculture, Forestry & Fishing	90	661	60	78	728	68
광업	Mining	67	437	43	73	1,360	136
제조업	Manufacturing	9,586	161,039	14,887	9,669	198,614	18,948
전기·가스·수도업	Utilities	54	854	85	63	2,325	232
도매업	Wholesale	6,579	149,419	14,467	6,349	117,179	11,465
소매업	Retail	779	12,656	1,216	798	7,997	788
부동산매매업	Real Estate	323	4,853	485	320	10,159	1,016
건설업	Construction	6,574	99,852	9,923	6,362	105,428	10,533
음식업	Food Services	458	1,201	120	515	1,681	168
숙박업	Accommodation	71	1,160	116	84	528	52
운수·창고·통신업	Transportation, Warehousing & Telecommunication	1,014	7,103	686	997	13,096	1,299
부동산임대업	Rental of Real Estate	476	79,884	6,196	421	68,905	5,515
대리·중개·도급업	Agent, Brokerage & Contract	1,367	19,866	1,934	1,397	14,920	1,428
서비스업	Other Services	6,810	75,596	7,509	6,654	56,987	5,666
일반사업자	General Taxpayers	16,723	103,919	10,072	19,299	94,992	9,294
농·임·어업	Agriculture, Forestry & Fishing	16	41	4	3	6	-
광업	Mining	1	2	-	3	4	-
제조업	Manufacturing	3,887	25,028	2,349	4,158	23,578	2,249
전기·가스·수도업	Utilities	-	-	-	4	1	-
도매업	Wholesale	3,274	25,402	2,381	3,554	20,596	1,976
소매업	Retail	2,665	14,176	1,413	3,329	15,524	1,546
부동산매매업	Real Estate	105	6,632	663	102	4,238	424
건설업	Construction	1,220	7,934	793	1,228	7,970	798
음식업	Food Services	1,751	5,154	515	2,179	5,184	517
숙박업	Accommodation	79	227	22	116	589	58
운수·창고·통신업	Transportation, Warehousing & Telecommunication	517	1,412	140	628	1,142	114
부동산임대업	Rental of Real Estate	831	10,846	1,085	1,057	8,126	813
대리·중개·도급업	Agent, Brokerage & Contract	580	1,423	142	621	1,844	181
서비스업	Other Services	1,797	5,642	565	2,317	6,190	618

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

9-5-2. 일반과세자 부가가치세 매입세액 신고 현황 (4/10)

Filing of Input Tax of General Taxable Person (4/10) [A]

[단위 : 백만원]

In million won

구분 Classification		제1기 The 1st Period			제2기 The 2nd Period		
		건수 Number of cases	금액 Amount of Returns	세액 Tax Amount	건수 Number of cases	금액 Amount of Returns	세액 Tax Amount
		(1)			(2)		
예정신고누락분	Other Input Tax Deductions left out of Scheduled Return						
기타공제매입세액							
2006년	2006 Total	**	**	**	**	**	**
법인사업자	Corporations	**	**	**	**	**	**
일반사업자	General Taxpayers	**	**	**	**	**	**
2007년	2007 Total [A]	2,079	4,536	376	2,295	6,397	549
법인사업자	Corporations	982	2,262	183	846	3,182	267
농·임·어업	Agriculture, Forestry & Fishing	2	-	-	2	2	-
광업	Mining	2	-	-	1	1	-
제조업	Manufacturing	293	871	51	230	1,349	104
전기·가스·수도업	Utilities	3	18	1	5	16	1
도매업	Wholesale	153	472	46	126	611	46
소매업	Retail	9	15	1	14	12	1
부동산매매업	Real Estate	6	8	-	5	2	-
건설업	Construction	174	251	25	144	225	23
음식업	Food Services	10	18	1	11	32	1
숙박업	Accommodation	3	4	-	2	20	1
운수·창고·통신업	Transportation, Warehousing & Telecommunication	58	112	12	63	121	13
부동산임대업	Rental of Real Estate	5	24	1	1	-	-
대리·중개·도급업	Agent, Brokerage & Contract	37	32	4	37	117	11
서비스업	Other Services	227	437	41	205	674	66
일반사업자	General Taxpayers	1,097	2,274	193	1,449	3,215	282
농·임·어업	Agriculture, Forestry & Fishing	1	1	-	-	-	-
광업	Mining	2	-	-	-	-	-
제조업	Manufacturing	170	179	17	233	253	24
전기·가스·수도업	Utilities	-	-	-	-	-	-
도매업	Wholesale	140	244	23	181	389	37
소매업	Retail	84	175	16	122	229	21
부동산매매업	Real Estate	-	-	-	-	-	-
건설업	Construction	125	139	13	155	237	21
음식업	Food Services	109	554	34	162	873	52
숙박업	Accommodation	-	-	-	1	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	235	684	62	288	859	86
부동산임대업	Rental of Real Estate	14	17	1	12	27	2
대리·중개·도급업	Agent, Brokerage & Contract	54	65	6	67	114	12
서비스업	Other Services	163	216	21	228	234	27

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

9-5-2. 일반과세자 부가가치세 매입세액 신고 현황 (5/10)

Filing of Input Tax of General Taxable Person (5/10) [A]

[단위 : 백만원]

In million won

구분 Classification	제1기 The 1st Period			제2기 The 2nd Period		
	건수 Number of cases	금액 Amount of Returns	세액 Tax Amount	건수 Number of cases	금액 Amount of Returns	세액 Tax Amount
	(1)			(2)		
신용카드 매출전표등 수취명세서제출분 Credit Card Sales Slip						
2006년 2006 Total	519,323	3,123,698	310,735	574,218	3,647,525	362,699
법인사업자 Corporations	94,491	923,345	92,120	104,079	1,095,087	109,175
일반사업자 General Taxpayers	424,832	2,200,353	218,615	470,139	2,552,438	253,524
2007년 2007 Total [A]	622,302	3,926,680	390,238	693,206	4,707,639	467,898
법인사업자 Corporations	115,405	1,246,382	124,216	128,535	1,459,910	145,613
농·임·어업 Agriculture, Forestry & Fishing	162	780	78	190	1,072	106
광업 Mining	279	4,880	488	307	5,554	555
제조업 Manufacturing	36,700	471,323	46,989	40,048	537,999	53,714
전기·가스·수도업 Utilities	457	18,086	1,782	472	23,476	2,315
도매업 Wholesale	19,831	149,021	14,810	22,581	188,677	18,837
소매업 Retail	1,793	24,428	2,430	2,066	38,438	3,829
부동산매매업 Real Estate	463	2,660	265	527	3,175	316
건설업 Construction	21,523	186,956	18,684	23,740	224,881	22,476
음식업 Food Services	1,339	7,758	728	1,547	9,256	861
숙박업 Accommodation	229	4,444	429	277	5,030	495
운수·창고·통신업 Transportation, Warehousing & Telecommunication	4,016	80,143	8,019	4,353	91,277	9,119
부동산임대업 Rental of Real Estate	776	4,241	415	872	4,431	433
대리·중개·도급업 Agent, Brokerage & Contract	4,608	35,960	3,604	5,290	45,188	4,505
서비스업 Other Services	23,229	255,702	25,495	26,265	281,456	28,052
일반사업자 General Taxpayers	506,897	2,680,298	266,022	564,671	3,247,729	322,285
농·임·어업 Agriculture, Forestry & Fishing	134	434	43	137	674	67
광업 Mining	75	722	72	73	543	54
제조업 Manufacturing	85,915	257,133	25,636	94,871	315,621	31,467
전기·가스·수도업 Utilities	41	113	11	50	140	14
도매업 Wholesale	55,369	183,035	18,009	63,221	239,124	23,747
소매업 Retail	23,941	73,140	7,184	29,217	100,987	9,978
부동산매매업 Real Estate	137	416	41	153	408	40
건설업 Construction	111,457	555,921	55,584	118,735	666,542	66,622
음식업 Food Services	30,208	86,728	7,353	38,694	117,224	9,833
숙박업 Accommodation	1,294	4,478	425	1,755	5,708	563
운수·창고·통신업 Transportation, Warehousing & Telecommunication	132,087	1,284,447	128,397	141,690	1,510,342	150,985
부동산임대업 Rental of Real Estate	3,402	6,920	678	3,627	7,305	711
대리·중개·도급업 Agent, Brokerage & Contract	18,932	62,899	6,276	21,558	79,892	7,965
서비스업 Other Services	43,905	163,912	16,313	50,890	203,219	20,239

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

9-5-2. 일반과세자 부가가치세 매입세액 신고 현황 (6/10)

Filing of Input Tax of General Taxable Person (6/10) [A]

[단위 : 백만원]

In million won

구분 Classification		제1기 The 1st Period			제2기 The 2nd Period		
		건수 Number of cases	금액 Amount of Returns	세액 Tax Amount	건수 Number of cases	금액 Amount of Returns	세액 Tax Amount
		(1)			(2)		
의제매입세액	Deemed Input						
2006년	2006 Total	138,296	7,631,098	271,040	158,557	9,129,253	323,788
법인사업자	Corporations	8,455	3,848,034	100,761	8,968	4,540,927	116,485
일반사업자	General Taxpayers	129,841	3,783,064	170,279	149,589	4,588,326	207,303
2007년	2007 Total [A]	166,628	9,043,158	376,006	191,041	10,875,991	446,658
법인사업자	Corporations	9,371	4,271,643	119,992	9,960	5,222,007	143,087
농·임·어업	Agriculture, Forestry & Fishing	42	6,221	139	49	7,262	153
광업	Mining	1	1	-	1	8	-
제조업	Manufacturing	2,595	3,036,854	61,549	2,698	3,805,642	76,929
전기·가스·수도업	Utilities	-	-	-	-	-	-
도매업	Wholesale	627	231,147	8,235	689	276,149	9,255
소매업	Retail	207	23,484	940	198	26,929	1,068
부동산매매업	Real Estate	13	1,127	62	15	1,123	63
건설업	Construction	827	98,513	2,051	904	133,086	2,781
음식업	Food Services	3,952	512,498	28,539	4,238	588,167	32,926
숙박업	Accommodation	284	152,396	8,199	297	165,269	9,101
운수·창고·통신업	Transportation, Warehousing & Telecommunication	16	4,163	111	16	6,367	159
부동산임대업	Rental of Real Estate	96	8,654	456	112	11,682	603
대리·중개·도급업	Agent, Brokerage & Contract	89	34,016	1,859	89	35,936	1,939
서비스업	Other Services	622	162,569	7,852	654	164,387	8,110
일반사업자	General Taxpayers	157,257	4,771,515	256,014	181,081	5,653,984	303,571
농·임·어업	Agriculture, Forestry & Fishing	21	687	17	19	863	24
광업	Mining	1	127	2	1	367	7
제조업	Manufacturing	4,805	324,245	6,494	5,077	378,795	7,573
전기·가스·수도업	Utilities	-	-	-	-	-	-
도매업	Wholesale	520	27,564	820	583	33,257	1,007
소매업	Retail	774	15,845	692	863	18,591	815
부동산매매업	Real Estate	10	321	18	14	414	23
건설업	Construction	308	15,373	304	364	24,336	481
음식업	Food Services	149,059	4,308,893	243,481	172,430	5,119,493	289,482
숙박업	Accommodation	180	6,368	331	200	6,186	325
운수·창고·통신업	Transportation, Warehousing & Telecommunication	11	145	7	13	314	14
부동산임대업	Rental of Real Estate	920	35,245	1,857	785	30,212	1,623
대리·중개·도급업	Agent, Brokerage & Contract	112	2,303	96	105	2,720	107
서비스업	Other Services	536	34,399	1,895	627	38,436	2,090

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

9-5-2. 일반과세자 부가가치세 매입세액 신고 현황 (7/10)

Filing of Input Tax of General Taxable Person (7/10) [A]

[단위 : 백만원]

In million won

구분 Classification	제1기 The 1st Period			제2기 The 2nd Period			
	건수 Number of cases	금액 Amount of Returns	세액 Tax Amount	건수 Number of cases	금액 Amount of Returns	세액 Tax Amount	
	(1)			(2)			
재활용폐자원등 매입세액	Recyclable Resource Input						
2006년	2006 Total	18,112	3,597,109	280,592	18,900	3,925,224	306,234
법인사업자	Corporations	2,070	947,241	76,338	2,111	995,072	80,398
일반사업자	General Taxpayers	16,042	2,649,868	204,254	16,789	2,930,152	225,836
2007년	2007 Total [A]	19,824	4,222,836	270,568	20,090	3,935,123	255,164
법인사업자	Corporations	2,156	1,047,824	72,926	2,196	1,016,762	72,665
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	-	-	-
광업	Mining	-	-	-	-	-	-
제조업	Manufacturing	538	179,519	10,020	528	173,895	10,141
전기·가스·수도업	Utilities	-	-	-	-	-	-
도매업	Wholesale	945	569,961	36,469	974	510,418	33,206
소매업	Retail	443	190,069	17,192	453	203,637	18,396
부동산매매업	Real Estate	1	234	21	-	-	-
건설업	Construction	21	3,084	193	18	4,431	267
음식업	Food Services	-	-	-	1	-	-
숙박업	Accommodation	-	-	-	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	5	1,554	92	8	1,182	65
부동산임대업	Rental of Real Estate	6	839	54	4	837	50
대리·중개·도급업	Agent, Brokerage & Contract	99	88,580	7,978	104	101,928	9,179
서비스업	Other Services	98	13,984	907	106	20,434	1,361
일반사업자	General Taxpayers	17,668	3,175,012	197,642	17,894	2,918,361	182,499
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	-	-	-
광업	Mining	-	-	-	-	-	-
제조업	Manufacturing	1,210	187,119	10,607	1,168	166,177	9,312
전기·가스·수도업	Utilities	-	-	-	-	-	-
도매업	Wholesale	11,894	2,338,518	137,598	12,092	2,116,873	124,149
소매업	Retail	3,767	554,675	41,980	3,833	540,139	41,624
부동산매매업	Real Estate	-	-	-	-	-	-
건설업	Construction	60	7,521	427	70	8,107	448
음식업	Food Services	44	957	54	45	495	28
숙박업	Accommodation	-	-	-	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	15	641	36	14	1,023	58
부동산임대업	Rental of Real Estate	37	7,567	465	27	5,175	312
대리·중개·도급업	Agent, Brokerage & Contract	421	58,739	5,307	415	59,287	5,330
서비스업	Other Services	220	19,275	1,168	230	21,085	1,238

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

9-5-2. 일반과세자 부가가치세 매입세액 신고 현황 (8/10)

Filing of Input Tax of General Taxable Person (8/10) [A]

[단위 : 백만원]

In million won

구분 Classification		제1기 The 1st Period		제2기 The 2nd Period	
		건수 Number of cases	세액 Tax Amount	건수 Number of cases	세액 Tax Amount
		(1)		(2)	
과세사업전환 매입세액	Bad Debt Tax Credit (Deduction)				
2007년	2007 Total [A]	42	1,021	50	2,870
법인사업자	Corporations	10	599	5	2,150
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	-
광업	Mining	-	-	-	-
제조업	Manufacturing	2	166	-	-
전기·가스·수도업	Utilities	-	-	-	-
도매업	Wholesale	4	67	1	23
소매업	Retail	-	-	-	-
부동산매매업	Real Estate	-	-	-	-
건설업	Construction	-	-	-	-
음식업	Food Services	-	-	-	-
숙박업	Accommodation	-	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	-	-	-	-
부동산임대업	Rental of Real Estate	1	12	2	260
대리·중개·도급업	Agent, Brokerage & Contract	-	-	-	-
서비스업	Other Services	3	353	2	1,866
일반사업자	General Taxpayers	32	422	45	720
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	-
광업	Mining	-	-	-	-
제조업	Manufacturing	1	-	1	-
전기·가스·수도업	Utilities	-	-	-	-
도매업	Wholesale	2	-	3	2
소매업	Retail	8	8	13	11
부동산매매업	Real Estate	-	-	-	-
건설업	Construction	-	-	-	-
음식업	Food Services	4	20	10	21
숙박업	Accommodation	-	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	3	1	1	1
부동산임대업	Rental of Real Estate	10	365	9	119
대리·중개·도급업	Agent, Brokerage & Contract	1	-	1	1
서비스업	Other Services	3	23	7	561

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

9-5-2. 일반과세자 부가가치세 매입세액 신고 현황 (9/10)

Filing of Input Tax of General Taxable Person (9/10) [A]

[단위 : 백만원]

In million won

구분 Classification	제1기 The 1st Period		제2기 The 2nd Period	
	건수 Number of cases	세액 Tax Amount	건수 Number of cases	세액 Tax Amount
	(1)		(2)	
재고매입세액공제 Inventory Input Tax Credit[C]				
2006년 2006 Total	499	1,136	875	1,415
2007년 2007 Total [A]	485	840	863	1,500
일반사업자 General Taxpayers	485	840	863	1,500
농·임·어업 Agriculture, Forestry & Fishing	-	-	-	-
광업 Mining	-	-	-	-
제조업 Manufacturing	18	6	21	86
전기·가스·수도업 Utilities	-	-	-	-
도매업 Wholesale	18	8	24	40
소매업 Retail	207	427	409	617
부동산매매업 Real Estate	-	-	1	16
건설업 Construction	17	-	15	-
음식업 Food Services	90	98	210	239
숙박업 Accommodation	2	45	7	37
운수·창고·통신업 Transportation, Warehousing & Telecommunication	49	25	32	14
부동산임대업 Rental of Real Estate	27	166	55	342
대리·중개·도급업 Agent, Brokerage & Contract	11	24	11	4
서비스업 Other Services	46	41	78	105

작성자 : 부가가치세과 김한년 (397-1706)

[다음페이지 계속]

[B] 재고매입세액공제는 법인사업자는 공제대상이 아님

[B] Inventory input tax credit not applicable for corporation

9-5-2. 일반과세자 부가가치세 매입세액 신고 현황 (10/10)

Filing of Input Tax of General Taxable Person (10/10) [A]

[단위 : 백만원]

In million won

구분 Classification		제1기 The 1st Period		제2기 The 2nd Period	
		건수 Number of cases	세액 Tax Amount	건수 Number of cases	세액 Tax Amount
		(1)		(2)	
변제대손세액공제	Deduction of Bad Debt Tax Amount				
2006년	2006 Total	98	668	125	744
법인사업자	Corporations	55	636	74	702
일반사업자	General Taxpayers	43	32	51	42
2007년	2007 Total [A]	98	227	85	892
법인사업자	Corporations	37	162	50	828
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	-
광업	Mining	-	-	1	-
제조업	Manufacturing	16	142	27	396
전기·가스·수도업	Utilities	1	-	-	-
도매업	Wholesale	6	1	9	32
소매업	Retail	-	-	-	-
부동산매매업	Real Estate	-	-	-	-
건설업	Construction	7	15	8	20
음식업	Food Services	-	-	-	-
숙박업	Accommodation	-	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	2	3	1	379
부동산임대업	Rental of Real Estate	-	-	-	-
대리·중개·도급업	Agent, Brokerage & Contract	1	2	1	-
서비스업	Other Services	4	1	3	1
일반사업자	General Taxpayers	61	65	35	64
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	-
광업	Mining	-	-	-	-
제조업	Manufacturing	7	5	8	9
전기·가스·수도업	Utilities	-	-	-	-
도매업	Wholesale	12	14	11	23
소매업	Retail	2	-	1	21
부동산매매업	Real Estate	-	-	-	-
건설업	Construction	30	36	9	9
음식업	Food Services	-	-	2	3
숙박업	Accommodation	-	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	5	10	-	-
부동산임대업	Rental of Real Estate	1	-	1	-
대리·중개·도급업	Agent, Brokerage & Contract	2	-	1	-
서비스업	Other Services	2	-	2	-

작성자 : 부가가치세과 김한년(397-1706)

[2007년 9-6-1]

9-5-3. 일반과세자 부가가치세 공제받지 못할 매입세액 신고 현황 (1/3)

Filing of Non-Deductible Input Tax of General Taxable Person (1/3) [A]

[단위 : 백만원]

In million won

구분 Classification		제1기 The 1st Period			제2기 The 2nd Period		
		건수 Number of cases	금액 Amount of Returns	세액 Tax Amount	건수 Number of cases	금액 Amount of Returns	세액 Tax Amount
		(1)			(2)		
공제받지 못하는 일반매입	Non-Deductible Input Tax						
2006년	2006 Total	167,507	26,537,155	2,584,519	175,727	32,496,034	3,148,615
법인사업자	Corporations	100,174	23,914,433	2,322,971	103,743	29,588,221	2,858,603
일반사업자	General Taxpayers	67,333	2,622,722	261,548	71,984	2,907,813	290,012
2007년	2007 Total [A]	181,542	37,161,224	3,560,427	185,105	44,430,523	4,310,727
법인사업자	Corporations	109,704	34,077,149	3,252,875	111,966	41,140,986	3,981,930
농·임·어업	Agriculture, Forestry & Fishing	664	195,935	15,898	701	267,597	22,060
광업	Mining	246	36,413	3,638	252	46,071	4,605
제조업	Manufacturing	29,454	2,352,002	228,075	29,826	2,569,290	247,372
전기·가스·수도업	Utilities	499	145,626	14,561	523	254,036	25,401
도매업	Wholesale	18,458	599,562	59,160	19,063	708,813	69,322
소매업	Retail	2,349	245,986	23,477	2,467	308,731	29,534
부동산매매업	Real Estate	1,456	425,329	42,529	1,523	628,439	63,000
건설업	Construction	16,635	5,558,063	505,120	16,877	6,182,211	577,814
음식업	Food Services	515	73,949	7,375	515	100,979	10,088
숙박업	Accommodation	303	46,398	4,639	294	38,696	3,869
운수·창고·통신업	Transportation, Warehousing & Telecommunication	3,605	1,083,940	99,603	3,589	1,385,417	129,518
부동산임대업	Rental of Real Estate	4,737	7,389,749	691,394	4,723	9,902,510	959,805
대리·중개·도급업	Agent, Brokerage & Contract	4,596	923,305	90,122	4,894	1,547,612	152,703
서비스업	Other Services	26,187	15,000,885	1,467,277	26,719	17,200,577	1,686,833
일반사업자	General Taxpayers	71,838	3,084,075	307,552	73,139	3,289,537	328,797
농·임·어업	Agriculture, Forestry & Fishing	98	7,076	284	99	8,024	295
광업	Mining	21	213	21	12	158	15
제조업	Manufacturing	14,709	151,762	15,112	14,898	169,873	16,941
전기·가스·수도업	Utilities	11	205	20	8	91	9
도매업	Wholesale	14,527	139,650	13,819	14,754	141,462	14,005
소매업	Retail	20,762	2,428,175	242,782	21,114	2,552,057	255,167
부동산매매업	Real Estate	610	45,053	4,505	644	46,370	4,637
건설업	Construction	3,162	80,122	7,843	3,138	97,127	10,336
음식업	Food Services	2,569	16,200	1,612	2,865	18,235	1,798
숙박업	Accommodation	262	1,862	186	270	2,264	226
운수·창고·통신업	Transportation, Warehousing & Telecommunication	1,166	7,076	705	1,141	8,021	801
부동산임대업	Rental of Real Estate	3,620	62,896	6,289	3,522	71,049	7,104
대리·중개·도급업	Agent, Brokerage & Contract	3,194	22,330	2,227	3,195	31,715	3,162
서비스업	Other Services	7,127	121,449	12,141	7,479	143,086	14,296

작성자 : 부가가치세과 김한년 (397-1706)

[다음페이지 계속]

9-5-3. 일반과세자 부가가치세 공제받지 못할 매입세액 신고 현황 (2/3)

Filing of Non-Deductible Input Tax of General Taxable Person (2/3) [A]

[단위 : 백만원]

In million won

구분 Classification		제1기 The 1st Period			제2기 The 2nd Period		
		건수 Number of cases	금액 Amount of Returns	세액 Tax Amount	건수 Number of cases	금액 Amount of Returns	세액 Tax Amount
		(1)			(2)		
면세사업분	Input Tax for VAT Exempted Business Section						
공통매입세액							
2006년	2006 Total	62,056	10,195,563	1,001,689	65,047	11,291,939	1,112,277
법인사업자	Corporations	25,610	9,181,196	900,932	26,619	10,270,762	1,010,750
일반사업자	General Taxpayers	36,446	1,014,367	100,757	38,428	1,021,177	101,527
2007년	2007 Total [A]	67,065	10,650,070	1,060,520	71,600	12,060,041	1,202,488
법인사업자	Corporations	27,128	9,605,179	956,331	28,722	10,890,802	1,085,766
농·임·어업	Agriculture, Forestry & Fishing	179	19,358	1,911	195	24,321	2,410
광업	Mining	5	12,692	1,269	6	17,857	1,785
제조업	Manufacturing	3,213	1,006,267	99,925	3,341	1,155,869	115,151
전기·가스·수도업	Utilities	26	24,919	2,491	32	26,582	2,658
도매업	Wholesale	4,082	284,298	28,376	4,394	334,129	33,395
소매업	Retail	2,270	533,821	53,382	2,376	599,683	59,939
부동산매매업	Real Estate	625	186,624	18,371	661	258,521	25,543
건설업	Construction	8,728	5,574,868	556,482	9,301	6,292,578	629,053
음식업	Food Services	510	65,971	5,616	517	65,771	6,037
숙박업	Accommodation	67	25,222	1,424	75	25,160	971
운수·창고·통신업	Transportation, Warehousing & Telecommunication	210	511,168	51,113	229	500,969	50,094
부동산임대업	Rental of Real Estate	836	206,382	20,609	853	202,646	20,259
대리·중개·도급업	Agent, Brokerage & Contract	665	215,630	21,554	697	299,432	29,740
서비스업	Other Services	5,712	937,952	93,800	6,045	1,087,278	108,723
일반사업자	General Taxpayers	39,937	1,044,891	104,189	42,878	1,169,239	116,722
농·임·어업	Agriculture, Forestry & Fishing	35	400	40	33	420	42
광업	Mining	1	-6	0	1	-16	-1
제조업	Manufacturing	1,749	49,047	4,734	1,904	59,539	5,709
전기·가스·수도업	Utilities	1	3	0	0	0	0
도매업	Wholesale	7,741	57,861	5,672	8,223	61,559	6,144
소매업	Retail	22,974	701,460	70,146	24,370	698,757	69,882
부동산매매업	Real Estate	503	43,164	4,315	545	70,471	7,031
건설업	Construction	1,240	74,900	7,505	1,321	126,290	12,732
음식업	Food Services	650	9,110	886	808	10,918	1,054
숙박업	Accommodation	33	1,714	171	38	1,307	130
운수·창고·통신업	Transportation, Warehousing & Telecommunication	33	1,339	133	48	1,372	137
부동산임대업	Rental of Real Estate	1,700	55,862	5,585	1,947	78,259	7,823
대리·중개·도급업	Agent, Brokerage & Contract	588	4,007	397	706	13,189	1,318
서비스업	Other Services	2,689	46,024	4,599	2,934	47,169	4,715

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

9-5-3. 일반과세자 부가가치세 공제받지 못할 매입세액 신고 현황 (3/3)

Filing of Non-Deductible Input Tax of General Taxable Person (3/3) [A]

[단위 : 백만원]

In million won

구분 Classification		제1기 The 1st Period			제2기 The 2nd Period		
		건수 Number of cases	금액 Amount of Returns	세액 Tax Amount	건수 Number of cases	금액 Amount of Returns	세액 Tax Amount
		(1)			(2)		
대손처분받은 세액	Discharged Input Tax Payable						
2006년	2006 Total	235	321	31	26	674	68
법인사업자	Corporations	9	238	23	12	712	71
일반사업자	General Taxpayers	226	83	8	14	-38	-3
2007년	2007 Total [A]	53	1,528	150	40	9,115	882
법인사업자	Corporations	30	1,463	144	17	8,797	852
농·임·어업	Agriculture, Forestry & Fishing	1	-	-	-	-	-
광업	Mining	-	-	-	-	-	-
제조업	Manufacturing	2	3	-	2	1,462	146
전기·가스·수도업	Utilities	-	-	-	-	-	-
도매업	Wholesale	2	-	-	2	2	-
소매업	Retail	1	-	-	-	-	-
부동산매매업	Real Estate	-	-	-	2	9	-
건설업	Construction	3	3	-	1	4,982	498
음식업	Food Services	-	-	-	-	-	-
숙박업	Accommodation	-	-	-	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	-	-	-	-	-	-
부동산임대업	Rental of Real Estate	4	155	15	6	1,563	129
대리·중개·도급업	Agent, Brokerage & Contract	-	-	-	-	-	-
서비스업	Other Services	17	1,300	128	4	776	77
일반사업자	General Taxpayers	23	65	6	23	318	30
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	1	-	-
광업	Mining	-	-	-	-	-	-
제조업	Manufacturing	2	-	-	2	59	5
전기·가스·수도업	Utilities	-	-	-	-	-	-
도매업	Wholesale	3	11	1	3	46	4
소매업	Retail	13	18	1	10	178	17
부동산매매업	Real Estate	1	9	-	-	-	-
건설업	Construction	-	-	-	-	-	-
음식업	Food Services	-	-	-	1	18	-
숙박업	Accommodation	-	-	-	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	-	-	-	1	-	-
부동산임대업	Rental of Real Estate	2	24	2	-	-	-
대리·중개·도급업	Agent, Brokerage & Contract	1	-	-	3	-	-
서비스업	Other Services	1	-	-	2	14	1

작성자 : 부가가치세과 김한년 (397-1706)

[2007년 9-6-2]

9-5-4. 일반과세자 부가가치세 기타경감·공제세액 신고 현황 (1/6)

Filing of Other Tax Credits of General Taxpayers (1/6) [A]

[단위 : 백만원]

In million won

구분 Classification		합계 Total		제1기 The 1st Period		제2기 The 2nd Period	
		건수 Number of cases [D]	세액 Tax Amount	건수 Number of cases	세액 Tax Amount	건수 Number of cases	세액 Tax Amount
		(1)		(2)		(3)	
신용카드매출전표 발행세액공제	Credit Card Bill Tax Credit [B] [C]						
2006년 합계	2006 Total	515,894	485,579	488,377	241,210	515,894	244,369
2007년 합계	2007 Total [A]	1,167,358	1,161,191	1,071,954	566,886	1,167,358	594,305
일반사업자	General Taxpayers	583,679	580,602	535,977	283,446	583,679	297,156
농·임·어업	Agriculture, Forestry & Fishing	25	14	27	9	25	5
광업	Mining	3	-	3	-	3	-
제조업	Manufacturing	16,924	5,741	15,334	2,749	16,924	2,992
전기·가스·수도업	Utilities	31	16	23	8	31	8
도매업	Wholesale	97,208	60,673	90,109	29,289	97,208	31,384
소매업	Retail	188,886	200,035	177,210	98,706	188,886	101,329
부동산매매업	Real Estate	71	98	76	51	71	47
건설업	Construction	2,772	564	2,283	242	2,772	322
음식업	Food Services	197,061	253,240	176,208	123,149	197,061	130,091
숙박업	Accommodation	9,190	7,904	8,651	3,685	9,190	4,219
운수·창고·통신업	Transportation, Warehousing & Telecommunication	1,122	301	967	140	1,122	161
부동산임대업	Rental of Real Estate	3,344	4,860	3,859	2,871	3,344	1,989
대리·중개·도급업	Agent, Brokerage & Contract	2,016	1,057	1,542	558	2,016	499
서비스업	Other Services	65,026	46,099	59,685	21,989	65,026	24,110

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

[A] 2007년 신고를 기준으로 작성

[B] 현금영수증발행 세액공제를 포함함

[C] 신용카드 매출전표발행세액공제는 법인사업자는 공제대상이 아님

[D] 건수는 제2기의 건수임

[A] Based on value added tax returns for 2007

[B] Tax credit for Cash Receipt issuances is included

[C] Not applicable to corporations

[D] Number of cases is based on the final returns of the 2nd period

9-5-4. 일반과세자 부가가치세 기타경감·공제세액 신고 현황 (2/6)

Filing of Other Tax Credits of General Taxpayers (2/6) [A]

[단위 : 백만원]

In million won

구분 Classification		합계 Total		제1기 The 1st Period		제2기 The 2nd Period	
		건수 Number of cases [D]	세액 Tax Amount	건수 Number of cases	세액 Tax Amount	건수 Number of cases	세액 Tax Amount
		(1)		(2)		(3)	
전자신고 세액공제	e-Filing Tax Credit						
2006년 합계	2006 Total	612,613	11,983	585,923	5,858	612,613	6,125
법인사업자	Corporations	71,067	1,416	70,619	706	71,067	710
일반사업자	General Taxpayers	541,546	10,567	515,304	5,152	541,546	5,415
2007년 합계	2007 Total [A]	653,625	12,853	631,874	6,318	653,625	6,535
법인사업자	Corporations	76,867	1,530	76,208	762	76,867	768
농·임·어업	Agriculture, Forestry & Fishing	270	4	248	2	270	2
광업	Mining	203	4	207	2	203	2
제조업	Manufacturing	14,943	300	14,911	150	14,943	150
전기·가스·수도업	Utilities	561	12	511	6	561	6
도매업	Wholesale	11,545	230	11,465	115	11,545	115
소매업	Retail	6,373	123	5,974	59	6,373	64
부동산매매업	Real Estate	496	8	474	4	496	4
건설업	Construction	4,654	94	4,742	48	4,654	46
음식업	Food Services	3,751	72	3,546	35	3,751	37
숙박업	Accommodation	300	5	289	2	300	3
운수·창고·통신업	Transportation, Warehousing & Telecommunication	2,332	46	2,324	23	2,332	23
부동산임대업	Rental of Real Estate	9,158	183	9,062	91	9,158	92
대리·중개·도급업	Agent, Brokerage & Contract	2,700	53	2,636	26	2,700	27
서비스업	Other Services	19,581	396	19,819	199	19,581	197
일반사업자	General Taxpayers	576,758	11,323	555,666	5,556	576,758	5,767
농·임·어업	Agriculture, Forestry & Fishing	158	2	154	1	158	1
광업	Mining	69	0	59	0	69	0
제조업	Manufacturing	44,266	884	44,099	441	44,266	443
전기·가스·수도업	Utilities	65	0	47	0	65	0
도매업	Wholesale	55,653	1,103	54,574	546	55,653	557
소매업	Retail	56,969	1,118	54,826	549	56,969	569
부동산매매업	Real Estate	437	8	386	4	437	4
건설업	Construction	123,442	2,454	121,934	1,219	123,442	1,235
음식업	Food Services	26,882	498	22,882	229	26,882	269
숙박업	Accommodation	1,347	25	1,296	12	1,347	13
운수·창고·통신업	Transportation, Warehousing & Telecommunication	105,616	2,068	101,089	1,011	105,616	1,057
부동산임대업	Rental of Real Estate	95,035	1,862	91,072	911	95,035	951
대리·중개·도급업	Agent, Brokerage & Contract	21,332	409	19,600	196	21,332	213
서비스업	Other Services	45,487	892	43,648	437	45,487	455

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

9-5-4. 일반과세자 부가가치세 기타경감·공제세액 신고 현황 (3/6)

Filing of Other Tax Credits of General Taxpayers (3/6) [A]

[단위 : 백만원]

In million won

구분 Classification		합계 Total		제1기 The 1st Period		제2기 The 2nd Period	
		건수 Number of cases	세액 Tax Amount	건수 Number of cases	세액 Tax Amount	건수 Number of cases	세액 Tax Amount
		(1)		(2)		(3)	
택시운송사업자 경감세액	Relief for Payable Amount of Value-Added Tax for General Taxicab Business Operators						
2006년 합계	2006 Total	**	**	**	**	**	**
법인사업자	Corporations	**	**	**	**	**	**
일반사업자	General Taxpayers	**	**	**	**	**	**
2007년 합계	2007 Total [A]	1,665	78,274	1,667	39,740	1,665	38,534
서울	Seoul	256	27,072	256	13,744	256	13,328
인천	Incheon	63	4,074	60	2,045	63	2,029
경기	Gyeonggi	195	9,742	195	4,917	195	4,825
강원	Gangwon	114	2,513	115	1,291	114	1,222
대전	Daejeon	76	2,159	77	1,122	76	1,037
충북	Chungbuk	62	1,791	62	891	62	900
충남	Chungnam	75	1,817	76	935	75	882
광주	Gwangju	75	2,368	76	1,232	75	1,136
전북	Jeonbuk	87	2,274	85	1,167	87	1,107
전남	Jeonnam	189	1,502	191	760	189	742
대구	Daegu	101	4,557	100	2,351	101	2,206
경북	Gyeongbuk	72	1,952	73	1,008	72	944
부산	Busan	99	10,699	99	5,370	99	5,329
울산	Ulsan	45	1,464	45	749	45	715
경남	Gyeongnam	122	3,197	123	1,621	122	1,576
제주	Jeju	34	1,080	34	529	34	551

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

9-5-4. 일반과세자 부가가치세 기타경감·공제세액 신고 현황 (4/6)

Filing of Other Tax Credits of General Taxpayers (4/6) [A]

[단위 : 백만원]

In million won

구분 Classification		합계 Total		제1기 The 1st Period		제2기 The 2nd Period	
		건수 Number of cases [D]	세액 Tax Amount	건수 Number of cases	세액 Tax Amount	건수 Number of cases	세액 Tax Amount
		(1)		(2)		(3)	
현금영수증 사업자세액공제	Tax Credit for Cash Receipt System Participants						
2006년 합계	2006 Total	34	15,867	34	7,745	34	8,122
법인사업자	Corporations	34	15,867	34	7,745	34	8,122
일반사업자	General Taxpayers	-	-	-	-	-	-
2007년 합계	2007 Total [A]	41	31,716	41	11,797	41	19,919
법인사업자	Corporations	41	31,716	41	11,797	41	19,919
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	-	-	-
광업	Mining	-	-	-	-	-	-
제조업	Manufacturing	2	156	2	76	2	80
전기·가스·수도업	Utilities	-	-	-	-	-	-
도매업	Wholesale	6	4,307	6	1,622	6	2,685
소매업	Retail	1	1,358	1	592	1	766
부동산매매업	Real Estate	-	-	-	-	-	-
건설업	Construction	-	-	-	-	-	-
음식업	Food Services	-	-	-	-	-	-
숙박업	Accommodation	-	-	-	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	10	17,305	10	6,587	10	10,718
부동산임대업	Rental of Real Estate	-	-	-	-	-	-
대리·중개·도급업	Agent, Brokerage & Contract	-	-	-	-	-	-
서비스업	Other Services	22	8,590	22	2,920	22	5,670
일반사업자	General Taxpayers	-	-	-	-	-	-
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	-	-	-
광업	Mining	-	-	-	-	-	-
제조업	Manufacturing	-	-	-	-	-	-
전기·가스·수도업	Utilities	-	-	-	-	-	-
도매업	Wholesale	-	-	-	-	-	-
소매업	Retail	-	-	-	-	-	-
부동산매매업	Real Estate	-	-	-	-	-	-
건설업	Construction	-	-	-	-	-	-
음식업	Food Services	-	-	-	-	-	-
숙박업	Accommodation	-	-	-	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	-	-	-	-	-	-
부동산임대업	Rental of Real Estate	-	-	-	-	-	-
대리·중개·도급업	Agent, Brokerage & Contract	-	-	-	-	-	-
서비스업	Other Services	-	-	-	-	-	-

작성자 : 부가가치세과 김한년 (397-1706)

[다음페이지 계속]

9-5-4. 일반과세자 부가가치세 기타경감·공제세액 신고 현황 (5/6)

Filing of Other Tax Credits of General Taxpayers [A]

[단위 : 백만원]

In million won

구분 Classification		합계 Total		제1기 The 1st Period		제2기 The 2nd Period	
		건수	세액	건수	세액	건수	세액
		Number of cases [D]	Tax Amount	Number of cases	Tax Amount	Number of cases	Tax Amount
		(1)		(2)		(3)	
성실신고사업자	Tax Credit for Sincere Reporting						
2006년 합계	2006 Total	50,273	75,559	39,174	32,142	50,273	43,417
법인사업자	Corporations	1,339	8,328	1,083	3,148	1,339	5,180
일반사업자	General Taxpayers	48,934	67,231	38,091	28,994	48,934	38,237
2007년 합계	2007 Total [A]	16,259	33,487	30,235	23,063	16,259	10,424
법인사업자	Corporations	418	4,875	578	3,514	418	1,361
농·임·어업	Agriculture, Forestry & Fishing	7	48	8	28	7	20
광업	Mining	1	14	1	7	1	7
제조업	Manufacturing	71	523	108	304	71	219
전기·가스·수도업	Utilities	-	-	-	-	-	-
도매업	Wholesale	56	413	83	259	56	154
소매업	Retail	1	11	7	11	1	-
부동산매매업	Real Estate	-	1	2	1	-	-
건설업	Construction	196	1,591	233	873	196	718
음식업	Food Services	1	7	1	4	1	3
숙박업	Accommodation	-	-	-	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	8	1,727	9	1,698	8	29
부동산임대업	Rental of Real Estate	1	9	2	-	1	9
대리·중개·도급업	Agent, Brokerage & Contract	8	128	14	76	8	52
서비스업	Other Services	68	390	110	246	68	144
일반사업자	General Taxpayers	15,841	28,612	29,657	19,549	15,841	9,063
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	-	-	-
광업	Mining	-	-	-	-	-	-
제조업	Manufacturing	1,835	5,396	2,950	3,434	1,835	1,962
전기·가스·수도업	Utilities	1	1	1	1	1	-
도매업	Wholesale	1,192	4,381	1,935	2,792	1,192	1,589
소매업	Retail	178	998	715	791	178	207
부동산매매업	Real Estate	2	2	2	2	2	-
건설업	Construction	10,023	12,192	18,603	8,638	10,023	3,554
음식업	Food Services	125	797	233	532	125	265
숙박업	Accommodation	18	63	15	28	18	35
운수·창고·통신업	Transportation, Warehousing & Telecommunication	1,485	1,908	3,489	1,495	1,485	413
부동산임대업	Rental of Real Estate	162	204	289	137	162	67
대리·중개·도급업	Agent, Brokerage & Contract	237	667	388	427	237	240
서비스업	Other Services	583	1,994	1,037	1,267	583	727

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

9-5-4. 일반과세자 부가가치세 기타경감·공제세액 신고 현황 (6/6)

Filing of Other Tax Credits of General Taxpayers [A]

[단위 : 백만원]

구분 Classification		합계 Total		제1기 The 1st Period		제2기 The 2nd Period	
		건수 Number of cases [D]	세액 Tax Amount	건수 Number of cases	세액 Tax Amount	건수 Number of cases	세액 Tax Amount
		(1)		(2)		(3)	
기타경감 세액공제	Other Tax Credit						
2006년 합계	2006 Total	1,486	56,790	1,992	27,253	1,486	29,537
법인사업자	Corporations	517	56,389	512	26,922	517	29,467
일반사업자	General Taxpayers	969	401	1,480	331	969	70
2007년 합계	2007 Total [A]	1,548	59,179	1,062	28,183	1,548	30,996
법인사업자	Corporations	114	58,965	96	28,096	114	30,869
농·임·어업	Agriculture, Forestry & Fishing	1	-	1	-	1	-
광업	Mining	-	-	-	-	-	-
제조업	Manufacturing	22	259	17	4	22	255
전기·가스·수도업	Utilities	1	-	-	-	1	-
도매업	Wholesale	17	13	10	3	17	10
소매업	Retail	16	2	11	-	16	2
부동산매매업	Real Estate	-	-	-	-	-	-
건설업	Construction	1	4	8	4	1	-
음식업	Food Services	1	-	1	-	1	-
숙박업	Accommodation	1	-	-	-	1	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	7	55,261	8	26,606	7	28,655
부동산임대업	Rental of Real Estate	10	1	10	-	10	1
대리·중개·도급업	Agent, Brokerage & Contract	5	1,267	6	590	5	677
서비스업	Other Services	32	2,148	24	883	32	1,265
일반사업자	General Taxpayers	1,434	214	966	87	1,434	127
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	-	-	-
광업	Mining	-	-	-	-	-	-
제조업	Manufacturing	58	5	49	3	58	2
전기·가스·수도업	Utilities	-	-	-	-	-	-
도매업	Wholesale	68	12	86	11	68	1
소매업	Retail	236	22	199	9	236	13
부동산매매업	Real Estate	-	-	-	-	-	-
건설업	Construction	185	20	92	12	185	8
음식업	Food Services	498	51	323	24	498	27
숙박업	Accommodation	3	-	4	-	3	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	237	13	81	10	237	3
부동산임대업	Rental of Real Estate	59	58	44	2	59	56
대리·중개·도급업	Agent, Brokerage & Contract	20	4	18	2	20	2
서비스업	Other Services	70	13	70	6	70	7

작성자 : 부가가치세과 김한년(397-1706)

[2007년 9-6-3, 9-6-4]

9-5-5. 일반과세자 부가가치세 가산세 신고 현황 (1/3)

Filing of Penalty Tax of General Taxable Person (1/3)

[단위 : 백만원]

In million won

구분 Classification		합 계 Total				사업자미등록 Non-registration			
		제 1기 The 1st Period		제 2기 The 2nd Period		제 1기 The 1st Period		제 2기 The 2nd Period	
		건수	세액	건수	세액	건수	세액	건수	세액
		Number of cases	Tax Amount	Number of cases	Tax Amount	Number of cases	Tax Amount	Number of cases	Tax Amount
		(1)	(2)	(3)	(4)				
2005년	2005 Total	95,858	10,088	88,954	10,819	278	50	298	65
2006년	2006 Total	99,182	9,987	96,706	10,257	727	81	896	112
2007년	2007 Total	103,636	11,675	97,206	12,041	590	87	355	69
법인사업자	Corporations	27,152	4,379	27,795	4,953	55	20	26	21
농·임·어업	Agriculture, Forestry & Fishing	42	7	46	5	-	-	-	-
광업	Mining	50	22	34	9	-	-	-	-
제조업	Manufacturing	6,507	971	6,567	1,275	5	1	5	15
전기·가스·수도업	Utilities	27	-	13	-	-	-	-	-
도매업	Wholesale	5,744	947	5,448	798	5	1	-	-
소매업	Retail	892	75	838	163	3	1	2	1
부동산매매업	Real Estate	178	99	112	86	-	-	-	-
건설업	Construction	4,380	1,268	5,509	1,568	1	11	-	-
음식업	Food Services	190	13	143	11	-	-	-	-
숙박업	Accommodation	25	1	39	5	-	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	665	71	741	77	-	-	2	-
부동산임대업	Rental of Real Estate	886	68	711	35	28	4	11	1
대리·중개·도급업	Agent, Brokerage & Contract	1,057	201	1,140	245	2	-	2	2
서비스업	Other Services	6,509	636	6,454	676	11	2	4	2
일반사업자	General Taxpayers	76,484	7,295	69,411	7,088	535	67	329	48
농·임·어업	Agriculture, Forestry & Fishing	32	4	18	2	-	-	-	-
광업	Mining	3	1	6	1	-	-	-	-
제조업	Manufacturing	8,811	1,384	8,291	1,497	25	4	14	9
전기·가스·수도업	Utilities	10	1	6	-	-	-	-	-
도매업	Wholesale	8,561	1,176	8,077	924	22	12	13	-
소매업	Retail	8,370	540	7,726	533	27	4	19	7
부동산매매업	Real Estate	127	50	93	49	1	2	1	-
건설업	Construction	5,426	936	5,212	882	20	20	13	7
음식업	Food Services	7,035	536	6,867	617	10	1	6	2
숙박업	Accommodation	259	13	258	14	2	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	3,934	250	3,891	239	13	-	7	-
부동산임대업	Rental of Real Estate	20,200	903	16,131	687	377	19	223	15
대리·중개·도급업	Agent, Brokerage & Contract	4,642	662	4,300	521	11	1	9	5
서비스업	Other Services	9,074	739	8,535	822	27	4	24	3

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

[A] 합계표 불성실 가산세는 세금계산서합계표 제출불성실 가산세를 의미함

[B] 영세율 불성실 가산세는 영세율과세표준 신고불성실 가산세를 의미함

[A] Penalty for non-submission of summary of tax invoices

[B] Penalty for non-filing of zero-rate tax base

9-5-5. 일반과세자 부가가치세 가산세 신고 현황 (2/3)

Filing of Penalty Tax of General Taxable Person (2/3)

[단위 : 백만원]

In million won

구분 Classification		신고불성실 Non-filing				납부불성실 Non-payment or Under-payment			
		제1기 The 1st Period		제2기 The 2nd Period		제1기 The 1st Period		제2기 The 2nd Period	
		건수	세액	건수	세액	건수	세액	건수	세액
		Number of cases	Tax Amount	Number of cases	Tax Amount	Number of cases	Tax Amount	Number of cases	Tax Amount
		(5)		(6)		(7)		(8)	
2005년 합계	2005 Total	35,085	3,745	31,444	4,159	32,344	1,335	30,007	1,387
2006년 합계	2006 Total	35,993	3,834	34,684	4,032	34,153	1,441	33,103	1,373
2007년 합계	2007 Total	38,363	5,196	36,073	5,471	36,229	1,353	34,186	1,237
법인사업자	Corporations	8,546	1,580	8,842	1,769	8,286	568	8,667	612
농·임·어업	Agriculture, Forestry & Fishing	13	4	15	3	11	1	14	1
광업	Mining	17	10	10	3	17	3	10	2
제조업	Manufacturing	1,922	304	1,949	359	1,864	117	1,912	143
전기·가스·수도업	Utilities	9	-	5	-	8	-	4	-
도매업	Wholesale	1,800	334	1,710	288	1,751	128	1,664	101
소매업	Retail	292	28	293	122	283	9	280	9
부동산매매업	Real Estate	59	43	38	21	49	16	35	9
건설업	Construction	1,422	463	1,803	551	1,388	165	1,796	226
음식업	Food Services	74	8	55	8	68	1	52	1
숙박업	Accommodation	10	-	14	4	10	1	15	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	209	27	233	24	205	12	230	7
부동산임대업	Rental of Real Estate	329	36	266	18	322	10	261	5
대리·중개·도급업	Agent, Brokerage & Contract	316	86	345	83	311	24	340	27
서비스업	Other Services	2,074	237	2,106	285	1,999	81	2,054	81
일반사업자	General Taxpayers	29,817	3,618	27,231	3,702	27,943	786	25,519	627
농·임·어업	Agriculture, Forestry & Fishing	11	3	6	2	10	-	6	-
광업	Mining	1	-	2	-	1	1	2	1
제조업	Manufacturing	2,953	603	2,817	658	2,754	136	2,611	126
전기·가스·수도업	Utilities	4	1	2	-	4	-	1	-
도매업	Wholesale	2,904	427	2,760	365	2,675	109	2,591	69
소매업	Retail	3,444	285	3,185	306	3,179	56	2,952	49
부동산매매업	Real Estate	44	21	31	18	42	10	32	6
건설업	Construction	1,882	504	1,811	608	1,759	125	1,739	107
음식업	Food Services	3,386	414	3,315	495	3,106	63	3,038	62
숙박업	Accommodation	117	9	120	11	109	1	115	1
운수·창고·통신업	Transportation, Warehousing & Telecommunication	1,380	119	1,398	111	1,300	22	1,272	18
부동산임대업	Rental of Real Estate	8,453	513	6,864	423	8,093	109	6,551	69
대리·중개·도급업	Agent, Brokerage & Contract	1,668	328	1,555	258	1,567	66	1,445	44
서비스업	Other Services	3,570	391	3,365	447	3,344	88	3,164	75

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

9-5-5. 일반과세자 부가가치세 가산세 신고 현황 (3/3)

Filing of Penalty Tax of General Taxable Person (3/3)

[단위 : 백만원]

In million won

구분 Classification		합계표불성실 Failure to Present Summary of Tax Invoices [A]				영세율불성실 Failure to File Zero-rate Tax Base [B]			
		제1기 The 1st Period		제2기 The 2nd Period		제1기 The 1st Period		제2기 The 2nd Period	
		건수 Number of cases	세액 Tax Amount	건수 Number of cases	세액 Tax Amount	건수 Number of cases	세액 Tax Amount	건수 Number of cases	세액 Tax Amount
		(9)		(10)		(11)		(12)	
2005년 합계	2005 Total	26,554	4,566	25,535	4,842	1,597	392	1,670	366
2006년 합계	2006 Total	26,740	4,269	26,319	4,382	1,569	362	1,704	358
2007년 합계	2007 Total	26,888	4,532	25,031	4,564	1,566	504	1,561	698
법인사업자	Corporations	9,322	1,832	9,304	2,002	943	379	956	549
농·임·어업	Agriculture, Forestry & Fishing	17	2	15	1	1	-	2	-
광업	Mining	16	9	14	4	-	-	-	-
제조업	Manufacturing	2,266	369	2,211	564	450	180	490	194
전기·가스·수도업	Utilities	10	-	4	-	-	-	-	-
도매업	Wholesale	1,920	389	1,802	318	268	95	272	91
소매업	Retail	307	36	261	31	7	1	2	-
부동산매매업	Real Estate	70	40	39	56	-	-	-	-
건설업	Construction	1,551	609	1,889	629	18	20	21	162
음식업	Food Services	48	4	36	2	-	-	-	-
숙박업	Accommodation	5	-	10	1	-	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	246	31	266	32	5	1	10	14
부동산임대업	Rental of Real Estate	206	18	173	11	1	-	-	-
대리·중개·도급업	Agent, Brokerage & Contract	364	74	390	83	64	17	63	50
서비스업	Other Services	2,296	251	2,194	270	129	65	96	38
일반사업자	General Taxpayers	17,566	2,700	15,727	2,562	623	124	605	149
농·임·어업	Agriculture, Forestry & Fishing	10	1	6	-	1	-	-	-
광업	Mining	1	-	2	-	-	-	-	-
제조업	Manufacturing	2,875	606	2,676	674	204	35	173	30
전기·가스·수도업	Utilities	2	-	3	-	-	-	-	-
도매업	Wholesale	2,659	556	2,395	398	301	72	318	92
소매업	Retail	1,680	191	1,530	163	40	4	40	8
부동산매매업	Real Estate	40	17	29	25	-	-	-	-
건설업	Construction	1,760	286	1,647	159	5	1	2	1
음식업	Food Services	527	57	503	57	6	1	5	1
숙박업	Accommodation	30	3	23	2	1	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	1,238	108	1,212	109	3	1	2	1
부동산임대업	Rental of Real Estate	3,268	261	2,482	179	9	1	11	1
대리·중개·도급업	Agent, Brokerage & Contract	1,369	261	1,262	204	27	6	29	10
서비스업	Other Services	2,107	253	1,957	292	26	3	25	5

작성자 : 부가가치세과 김한년(397-1706)

[2007년 9-6-5, 9-6-6]

9-5-6. 간이사업자 부가가치세 과세표준 및 매출세액 신고 현황 (1/3)

Filing of Tax Base and Tax Amount of Simplified Taxpayer (1/3) [A]

[단위 : 백만원]

In million won

구분 Classification		합 계 Total			소매업 (15%) Retail [B]		
		건수 Number of cases	과세표준 TAX Base	세액 Tax Amount	건수 Number of cases	과세표준 TAX Base	세액 Tax Amount
		(1)			(2)		
2006년 합계	2006 Total	3,220,978	26,229,093	711,856	572,372	6,466,002	97,009
2006년 제1기	The 1st Period	1,594,474	12,932,824	351,163	284,807	3,173,774	47,626
2006년 제2기	The 2nd Period	1,626,504	13,296,269	360,693	287,565	3,292,228	49,383
2007년 합계	2007 Total	3,482,691	29,563,470	799,050	588,943	7,370,068	110,551
2007년 제1기	The 1st Period	1,722,863	14,590,293	394,543	296,269	3,622,637	54,339
농·임·어업	Agriculture, Forestry & Fishing	170	1,015	25	36	294	5
광업	Mining	-	-	-	-	-	-
제조업	Manufacturing	25,095	164,059	3,274	708	9,913	149
전기·가스·수도업	Utilities	11	120	2	3	44	1
도매업	Wholesale	-	-	-	-	-	-
소매업	Retail	325,879	3,560,981	53,989	286,235	3,520,519	52,808
부동산매매업	Real Estate	24	116	3	1	8	-
건설업	Construction	2,445	11,713	328	153	1,521	22
음식업	Food Services	386,412	5,170,105	154,601	3,208	32,243	484
숙박업	Accommodation	20,214	169,114	5,069	46	231	3
운수·창고·통신업	Transportation, Warehousing & Telecommunication	243,763	1,259,939	50,428	60	544	8
부동산임대업	Rental of Real Estate	424,713	2,159,659	64,716	665	7,012	105
대리·중개·도급업	Agent, Brokerage & Contract	73,426	382,626	11,389	723	5,879	88
서비스업	Other Services	220,711	1,710,846	50,719	4,431	44,429	666
2007년 제2기	The 2nd Period	1,759,828	14,973,177	404,507	292,674	3,747,431	56,212
농·임·어업	Agriculture, Forestry & Fishing	193	1,198	29	36	356	6
광업	Mining	-	-	-	-	-	-
제조업	Manufacturing	25,132	164,326	3,278	695	8,108	122
전기·가스·수도업	Utilities	13	123	2	2	32	1
도매업	Wholesale	-	-	-	-	-	-
소매업	Retail	332,777	3,687,354	55,931	282,966	3,648,366	54,725
부동산매매업	Real Estate	22	137	3	2	10	-
건설업	Construction	2,525	11,906	342	103	911	14
음식업	Food Services	380,526	5,164,378	154,486	3,015	30,283	454
숙박업	Accommodation	20,738	182,641	5,475	53	413	7
운수·창고·통신업	Transportation, Warehousing & Telecommunication	246,375	1,268,770	50,762	49	510	8
부동산임대업	Rental of Real Estate	452,387	2,316,840	69,689	625	6,351	95
대리·중개·도급업	Agent, Brokerage & Contract	73,793	392,649	11,699	681	5,615	84
서비스업	Other Services	225,347	1,782,855	52,811	4,447	46,476	696

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

[A] 간이과세자 부가가치세 신고서의 "과세표준 및 매출세액"을 의미함

[B] 괄호안의 %는 간이과세자 부가가치세 신고서의 부가가치세율을 의미함

9-5-6. 간이사업자 부가가치세 과세표준 및 매출세액 신고 현황 (2/3)

Filing of Tax Base and Tax Amount of Simplified Taxpayer (2/3) [A]

[단위 : 백만원]

In million won

구분 Classification		제조, 전기가스업 (20%) Manufacturing, Utilities [B]			건설, 임대, 농업 등, 서비스, 음식업 (30%) Construction, Rental, Rental, Other Services, Food Services [B]		
		건수 Number of cases	과세표준 TAX Base	세액 Tax Amount	건수 Number of cases	과세표준 TAX Base	세액 Tax Amount
		(3)			(4)		
2006년 합계	2006 Total	54,540	349,083	7,534	1,917,860	16,998,123	510,034
2006년 제1기	The 1st Period	32,252	200,293	4,559	950,680	8,365,591	251,059
2006년 제2기	The 2nd Period	22,288	148,790	2,975	967,180	8,632,532	258,975
2007년 합계	2007 Total	45,522	318,733	6,375	2,058,164	19,337,511	580,125
2007년 제1기	The 1st Period	22,805	158,529	3,171	1,028,876	9,544,784	286,343
농·임·어업	Agriculture, Forestry & Fishing	2	11	-	94	694	20
광업	Mining	-	-	-	-	-	-
제조업	Manufacturing	21,838	150,375	3,008	447	3,656	110
전기·가스·수도업	Utilities	6	65	1	1	11	-
도매업	Wholesale	-	-	-	-	-	-
소매업	Retail	430	4,223	85	4,046	34,164	1,024
부동산매매업	Real Estate	-	-	-	14	108	3
건설업	Construction	2	45	-	1,352	10,119	304
음식업	Food Services	347	2,586	52	361,854	5,135,163	154,055
숙박업	Accommodation	-	-	-	18,704	168,883	5,066
운수·창고·통신업	Transportation, Warehousing & Telecommunication	2	12	-	339	1,959	59
부동산임대업	Rental of Real Estate	38	198	4	388,307	2,152,295	64,569
대리·중개·도급업	Agent, Brokerage & Contract	22	180	4	58,050	374,579	11,238
서비스업	Other Services	118	834	17	195,668	1,663,153	49,895
2007년 제2기	The 2nd Period	22,717	160,204	3,204	1,029,288	9,792,727	293,782
농·임·어업	Agriculture, Forestry & Fishing	3	18	-	100	794	23
광업	Mining	-	-	-	-	-	-
제조업	Manufacturing	21,845	153,215	3,065	361	2,907	87
전기·가스·수도업	Utilities	5	77	1	2	14	-
도매업	Wholesale	-	-	-	-	-	-
소매업	Retail	354	3,066	62	3,821	34,221	1,027
부동산매매업	Real Estate	-	-	-	13	127	3
건설업	Construction	3	74	1	1,398	10,904	327
음식업	Food Services	330	2,484	50	350,424	5,131,483	153,945
숙박업	Accommodation	-	-	-	18,925	182,228	5,467
운수·창고·통신업	Transportation, Warehousing & Telecommunication	1	6	1	303	1,698	51
부동산임대업	Rental of Real Estate	35	209	4	401,415	2,310,113	69,304
대리·중개·도급업	Agent, Brokerage & Contract	25	255	5	56,990	385,252	11,558
서비스업	Other Services	116	800	15	195,536	1,732,986	51,990

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

9-5-6. 간이사업자 부가가치세 과세표준 및 매출세액 신고 현황 (3/3)

Filing of Tax Base and Tax Amount of Simplified Taxpayer (3/3) [A]

[단위 : 백만원]

In million won

구분 Classification		운수·창고 및 통신업 (40%) Transportation, Warehousing & Telecommunication [B]			영세율적용분 Zero-rate Application		재고납부세액 Tax Amount for Stock Payment	
		건수 Number of cases	과세표준 TAX Base	세액 Tax Amount	건수 Number of cases	과세표준 TAX Base	건수 Number of cases	세액 Tax Amount
		(5)			(6)		(7)	
2006년 합계	2006 Total	453,189	2,411,336	96,453	465	4,549	1,193	826
2006년 제1기	The 1st Period	224,244	1,190,808	47,632	232	2,358	441	287
2006년 제2기	The 2nd Period	228,945	1,220,528	48,821	233	2,191	752	539
2007년 합계	2007 Total	464,913	2,530,876	101,235	611	6,282	536	764
2007년 제1기	The 1st Period	232,364	1,261,031	50,442	295	3,312	167	248
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	1	16	-	-
광업	Mining	-	-	-	-	-	-	-
제조업	Manufacturing	6	29	1	9	86	1	6
전기·가스·수도업	Utilities	-	-	-	-	-	-	-
도매업	Wholesale	-	-	-	-	-	-	-
소매업	Retail	44	183	7	155	1,892	70	65
부동산매매업	Real Estate	-	-	-	-	-	-	-
건설업	Construction	7	26	2	1	2	-	-
음식업	Food Services	3	14	1	16	99	17	9
숙박업	Accommodation	-	-	-	1	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	231,730	1,257,293	50,292	25	131	20	69
부동산임대업	Rental of Real Estate	41	123	5	8	31	19	33
대리·중개·도급업	Agent, Brokerage & Contract	197	1,320	52	45	668	8	7
서비스업	Other Services	336	2,043	82	34	387	32	59
2007년 제2기	The 2nd Period	232,549	1,269,845	50,793	316	2,970	369	516
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	2	30	-	-
광업	Mining	-	-	-	-	-	-	-
제조업	Manufacturing	5	23	-	7	73	4	4
전기·가스·수도업	Utilities	-	-	-	-	-	-	-
도매업	Wholesale	-	-	-	-	-	-	-
소매업	Retail	44	185	8	160	1,516	190	109
부동산매매업	Real Estate	-	-	-	-	-	-	-
건설업	Construction	3	17	-	-	-	-	-
음식업	Food Services	4	23	1	11	105	29	36
숙박업	Accommodation	-	-	-	-	-	4	1
운수·창고·통신업	Transportation, Warehousing & Telecommunication	231,923	1,266,374	50,655	29	182	12	47
부동산임대업	Rental of Real Estate	41	108	4	18	59	88	282
대리·중개·도급업	Agent, Brokerage & Contract	181	1,073	43	39	454	4	9
서비스업	Other Services	348	2,042	82	50	551	38	28

작성자 : 부가가치세과 김한년(397-1706)

[2008년 신고]

9-5-7. 간이사업자 공제세액 신고 현황 (1/2)

Filing of Tax Credit of Simplified Taxpayers (1/2) [A]

[단위 : 백만원]

In million won

구분 Classification		합 계 Total		매입세금계산서 Input Tax Invoice		의제매입세액공제 Deemed input Tax Deduction	
		신고건수 Number of Taxpayer	공제세액 Tax Amount	신고건수 Number of Taxpayer	공제세액 Tax Amount	신고건수 Number of Taxpayer	공제세액 Tax Amount
		(1)	(2)	(3)	(4)	(5)	(6)
2007년 합계	2007 Total	1,256,039	347,896	940,778	140,849	229,258	83,847
2007년 제1기	The 1st Period	625,131	171,653	472,291	70,701	111,639	41,120
농·임·어업	Agriculture, Forestry & Fishing	47	6	28	3	-	-
광업	Mining	-	-	-	-	-	-
제조업	Manufacturing	4,852	477	1,593	172	20	6
전기·가스·수도업	Utilities	4	1	4	1	-	-
도매업	Wholesale	-	-	-	-	-	-
소매업	Retail	209,750	35,198	155,483	22,692	245	107
부동산매매업	Real Estate	2	-	1	-	-	-
건설업	Construction	302	49	233	39	1	1
음식업	Food Services	283,043	115,247	238,890	35,389	111,149	40,929
숙박업	Accommodation	10,511	2,157	5,793	1,128	23	6
운수·창고·통신업	Transportation, Warehousing & Telecommunication	2,096	226	1,381	181	2	-
부동산임대업	Rental of Real Estate	19,616	766	12,275	535	149	51
대리·중개·도급업	Agent, Brokerage & Contract	7,751	675	5,529	568	6	2
서비스업	Other Services	87,157	16,851	51,081	9,993	44	18
2007년 제2기	The 2nd Period	630,908	176,243	468,487	70,148	117,619	42,727
농·임·어업	Agriculture, Forestry & Fishing	55	6	34	3	1	-
광업	Mining	-	-	-	-	-	-
제조업	Manufacturing	5,454	482	1,642	171	29	10
전기·가스·수도업	Utilities	5	-	5	-	-	-
도매업	Wholesale	-	-	-	-	-	-
소매업	Retail	210,086	36,629	153,191	21,858	243	122
부동산매매업	Real Estate	2	-	1	-	-	-
건설업	Construction	334	48	251	40	1	-
음식업	Food Services	282,724	117,191	236,615	35,364	117,180	42,534
숙박업	Accommodation	11,001	2,280	6,128	1,057	19	4
운수·창고·통신업	Transportation, Warehousing & Telecommunication	2,353	305	1,590	252	2	1
부동산임대업	Rental of Real Estate	18,668	723	10,083	511	99	36
대리·중개·도급업	Agent, Brokerage & Contract	8,240	705	5,443	575	2	2
서비스업	Other Services	91,986	17,874	53,504	10,317	43	18

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 2007년 신고를 기준으로 작성

[A] Based on value added tax returns for 2007

9-5-7. 간이사업자 공제세액 신고 현황 (2/2)

Filing of Tax Credit of Simplified Taxpayers (2/2) [A]

[단위 : 백만원]

In million won

구분 Classification		전자신고세액공제 e-filing Tax Credit		성실신고사업자 세액공제 Tax Credit for Sincere Reporting		신용카드매출전표 등 발행세액공제 Credit Card Bill Tax Credit [B]		기타세액공제 Others Tax Deduction	
		신고건수 Number of Taxpayer	공제세액 Tax Amount	신고건수 Number of Taxpayer	공제세액 Tax Amount	신고건수 Number of Taxpayer	공제세액 Tax Amount	신고건수 Number of Taxpayer	공제세액 Tax Amount
		(4)	(5)	(6)	(7)				
2007년 합계	2006 Total	163,370	1,544	502	108	907,429	121,448	1,844	100
2007년 제1기	The 1st Period	79,228	748	281	75	444,278	58,959	855	50
농·임·어업	Agriculture, Forestry & Fishing	3	-	-	-	38	3	-	-
광업	Mining	-	-	-	-	-	-	-	-
제조업	Manufacturing	673	6	3	1	3,874	290	7	2
전기·가스·수도업	Utilities	1	-	-	-	-	-	-	-
도매업	Wholesale	-	-	-	-	-	-	-	-
소매업	Retail	32,661	307	96	25	120,991	12,062	125	5
부동산매매업	Real Estate	-	-	-	-	1	-	-	-
건설업	Construction	44	1	1	-	112	8	-	-
음식업	Food Services	23,992	218	100	18	239,462	38,666	556	27
숙박업	Accommodation	1,235	12	4	2	9,710	1,008	4	1
운수·창고·통신업	Transportation, Warehousing & Telecommunication	288	2	-	-	642	40	12	3
부동산임대업	Rental of Real Estate	7,286	73	13	2	974	100	38	5
대리·중개·도급업	Agent, Brokerage & Contract	2,356	24	11	16	1,097	64	11	1
서비스업	Other Services	10,689	105	53	11	67,377	6,718	102	6
2007년 제2기	The 2nd Period	84,142	796	221	33	463,151	62,489	989	50
농·임·어업	Agriculture, Forestry & Fishing	6	1	-	-	41	2	-	-
광업	Mining	-	-	-	-	-	-	-	-
제조업	Manufacturing	655	6	1	-	4,575	294	7	1
전기·가스·수도업	Utilities	1	-	-	-	-	-	-	-
도매업	Wholesale	-	-	-	-	-	-	-	-
소매업	Retail	32,611	307	48	4	129,726	14,332	142	6
부동산매매업	Real Estate	-	-	-	-	1	-	-	-
건설업	Construction	51	-	-	-	112	8	-	-
음식업	Food Services	26,167	239	88	16	242,590	39,013	662	25
숙박업	Accommodation	1,415	13	7	2	10,193	1,204	10	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	309	3	6	2	733	44	19	3
부동산임대업	Rental of Real Estate	8,456	84	17	1	922	83	47	8
대리·중개·도급업	Agent, Brokerage & Contract	2,611	26	27	5	1,695	95	18	2
서비스업	Other Services	11,860	117	27	3	72,563	7,414	84	5

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-6-7]

[B] 현금영수증발행 세액공제를 포함함

[B] Cash receipt issuance tax credit is included

9-6-1. 부가가치세 납부 및 환급세액 신고 현황 (1/2)

Value Added Tax Payment and Refund (1/2)

[단위 : 백만원]

In million won

구분 Classification	납부세액 Payment [A]			환급세액 Refund [A]			실세수 Net Payment [A]	
	계 Total (1=2+3)	국내분 Domestic Transaction (2)	수입분 Import Transaction [A] (3)	계 Total (4=5+6+7)	일반환급 General Refund (5)	수출 Export [B] (6)		투자 Facility Investment [B] (7)
2002년 Year 2002	46,918,500	29,904,200	17,014,300	14,608,200	1,516,600	10,405,100	2,686,500	32,310,300
제1기 The 1st Period	21,837,000	13,728,100	8,108,900	6,632,000	718,200	4,733,200	1,180,600	15,205,000
법인사업자 Corporation	17,987,500	9,878,600	8,108,900	5,380,500	370,900	4,435,700	573,900	12,607,000
일반사업자 General	3,798,400	3,798,400	-	1,250,700	346,500	297,500	606,700	2,547,700
간이사업자 Simplified	51,100	51,100	-	800	800	-	-	50,300
제2기 The 2nd Period	25,081,500	16,176,100	8,905,400	7,976,200	798,400	5,671,900	1,505,900	17,105,300
법인사업자 Corporation	20,636,400	11,731,000	8,905,400	6,490,700	383,600	5,430,200	676,900	14,145,700
일반사업자 General	4,396,800	4,396,800	-	1,484,700	414,000	241,700	829,000	2,912,100
간이사업자 Simplified	48,300	48,300	-	800	800	-	-	47,500
2003년 Year 2003	51,143,400	32,384,200	18,759,200	17,793,900	1,803,300	12,962,500	3,028,100	33,349,500
제1기 The 1st Period	24,424,300	15,334,600	9,089,700	8,311,900	870,700	6,009,100	1,432,100	16,112,400
법인사업자 Corporation	19,978,900	10,889,200	9,089,700	6,757,400	408,600	5,721,400	627,400	13,221,500
일반사업자 General	4,389,300	4,389,300	-	1,553,600	461,200	287,700	804,700	2,835,700
간이사업자 Simplified	56,100	56,100	-	900	900	-	-	55,200
제2기 The 2nd Period	26,719,100	17,049,600	9,669,500	9,482,000	932,600	6,953,400	1,596,000	17,237,100
법인사업자 Corporation	21,934,000	12,264,500	9,669,500	7,852,800	432,500	6,703,100	717,200	14,081,200
일반사업자 General	4,735,600	4,735,600	-	1,628,300	499,200	250,300	878,800	3,107,300
간이사업자 Simplified	49,500	49,500	-	900	900	-	-	48,600
2004년 Year 2004	56,246,400	34,473,000	21,773,400	22,110,400	2,134,800	17,025,200	2,950,400	34,136,000
제1기 The 1st Period	26,871,100	16,376,800	10,494,300	10,485,600	1,044,900	8,012,500	1,428,200	16,385,500
법인사업자 Corporation	21,886,600	11,392,300	10,494,300	8,915,500	558,700	7,692,500	664,300	12,971,100
일반사업자 General	4,923,500	4,923,500	-	1,569,500	485,600	320,000	763,900	3,354,000
간이사업자 Simplified	61,000	61,000	-	600	600	-	-	60,400
제2기 The 2nd Period	29,375,300	18,096,200	11,279,100	11,624,800	1,089,900	9,012,700	1,522,200	17,750,500
법인사업자 Corporation	24,066,000	12,786,900	11,279,100	10,174,000	611,500	8,730,700	831,800	13,892,000
일반사업자 General	5,255,500	5,255,500	-	1,450,800	478,400	282,000	690,400	3,804,700
간이사업자 Simplified	53,800	53,800	-	-	-	-	-	53,800

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 국내분 납부·환급·실세수는 신고기준이며, 수입분은 수입부가세 징수실적임

[A] Payment, refund and net payment are based on value added tax returns filed, and import transaction refers to collection import VAT

9-6-1. 부가가치세 납부 및 환급세액 신고 현황 (2/2)

Value Added Tax Payment and Refund (2/2)

[단위 : 백만원]

In million won

구분 Classification	납부세액 Payment [A]			환급세액 Refund [A]			실세수 Net Payment [A] (8=1-4)	
	계 Total (1=2+3)	국내분 Domestic Transaction (2)	수입분 Import Transaction [A] (3)	계 Total (4=5+6+7)	일반환급 General Refund (5)	수출 Export [B] (6)		투자 Facility Investment [B] (7)
2005년 Year 2005	60,462,200	36,854,300	23,607,900	22,969,500	2,105,500	18,002,500	2,861,500	37,492,700
제1기 The 1st Period	28,853,400	17,316,500	11,536,900	10,693,400	1,057,000	8,233,600	1,402,800	18,160,000
법인사업자 Corporation	23,691,000	12,154,100	11,536,900	9,351,500	618,500	7,907,900	825,100	14,339,500
일반사업자 General	5,121,100	5,121,100	-	1,341,900	438,500	325,700	577,700	3,779,200
간이사업자 Simplified	41,300	41,300	-	-	-	-	-	41,300
제2기 The 2nd Period	31,608,800	19,537,800	12,071,000	12,276,100	1,048,500	9,768,900	1,458,700	19,332,700
법인사업자 Corporation	25,829,900	13,758,900	12,071,000	10,964,900	602,700	9,491,300	870,900	14,865,000
일반사업자 General	5,735,100	5,735,100	-	1,311,200	445,800	277,600	587,800	4,423,900
간이사업자 Simplified	43,800	43,800	-	-	-	-	-	43,800
2006년 Year 2006	65,705,400	39,426,400	26,279,000	25,404,700	2,236,200	20,275,400	2,893,100	40,300,700
제1기 The 1st Period	30,999,700	18,509,600	12,490,100	12,016,400	1,088,100	9,618,500	1,309,800	18,983,300
법인사업자 Corporation	25,223,100	12,733,000	12,490,100	10,716,900	642,800	9,298,400	775,700	14,506,200
일반사업자 General	5,738,100	5,738,100	-	1,299,500	445,300	320,100	534,100	4,438,600
간이사업자 Simplified	38,500	38,500	-	-	-	-	-	38,500
제2기 The 2nd Period	34,705,700	20,916,800	13,788,900	13,388,300	1,148,100	10,656,900	1,583,300	21,317,400
법인사업자 Corporation	28,314,500	14,525,600	13,788,900	12,071,500	723,100	10,380,600	967,800	16,243,000
일반사업자 General	6,346,800	6,346,800	-	1,316,800	425,000	276,300	615,500	5,030,000
간이사업자 Simplified	44,400	44,400	-	-	-	-	-	44,400
2007년 Year 2007	71,238,600	42,586,900	28,651,700	28,257,600	2,881,700	21,957,400	3,418,500	42,981,000
제1기 The 1st Period	33,494,600	20,000,300	13,494,300	13,379,700	1,393,900	10,450,800	1,535,000	20,114,900
법인사업자 Corporation	27,016,900	13,522,600	13,494,300	11,994,800	926,900	10,114,200	953,700	15,022,100
일반사업자 General	6,424,800	6,424,800	-	1,384,900	467,000	336,600	581,300	5,039,900
간이사업자 Simplified	52,900	52,900	-	-	-	-	-	52,900
제2기 The 2nd Period	37,744,000	22,586,600	15,157,400	14,877,900	1,487,800	11,506,600	1,883,500	22,866,100
법인사업자 Corporation	30,566,500	15,409,100	15,157,400	13,460,700	1,018,000	11,207,000	1,235,700	17,105,800
일반사업자 General	7,120,200	7,120,200	-	1,417,200	469,800	299,600	647,800	5,703,000
간이사업자 Simplified	57,300	57,300	-	-	-	-	-	57,300

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-5-1]

9-6-2. 법인사업자 부가가치세 환급 신고 현황 I

Value Added Tax Refund of Corporations I

[단위 : 백만원]

In million won

구분 Classification		합계		일반환급		시설투자		영세율	
		Total [A]		General Refund		Facility Investment		Zero-rate Transaction [B]	
		건수 Number of Transactions	금액 Amount	건수 Number of Transactions	금액 Amount	건수 Number of Transactions	금액 Amount	건수 Number of Transactions	금액 Amount
		(1)		(2)		(3)		(4)	
2007년 합계	2006 Total	209,403	39,385,359	127,266	6,020,700	33,916	5,383,264	48,221	27,981,395
2007년 제1기	The 1st Period	110,155	18,743,382	67,575	2,239,980	17,930	2,447,209	24,650	14,056,193
농·임·어업	Agriculture, Forestry & Fishing	364	7,600	229	755	46	3,439	89	3,406
광업	Mining	348	47,302	266	4,849	71	2,611	11	39,842
제조업	Manufacturing	31,812	11,646,798	13,663	656,447	5,595	713,233	12,554	10,277,118
전기·가스·수도업	Utilities	313	2,263,387	215	225,127	87	248,219	11	1,790,041
도매업	Wholesale	23,198	1,781,235	13,398	369,846	2,991	657,210	6,809	754,179
소매업	Retail	2,682	183,555	1,855	57,388	540	42,017	287	84,150
부동산매매업	Real Estate	2,653	206,578	2,243	157,735	398	48,657	12	186
건설업	Construction	15,873	571,031	13,435	391,702	2,245	139,395	193	39,934
음식업	Food Services	703	24,028	393	9,694	305	9,531	5	4,803
숙박업	Accommodation	212	40,391	137	11,561	69	15,567	6	13,263
운수·창고·통신업	Transportation, Warehousing & Telecommunication	2,114	421,864	968	56,049	756	146,050	390	219,765
부동산임대업	Rental of Real Estate	3,110	195,074	2,595	45,776	489	131,834	26	17,464
대리·중개·도급업	Agent, Brokerage & Contract	6,645	166,931	3,946	66,592	740	52,597	1,959	47,742
서비스업	Other Services	20,128	1,187,608	14,232	186,459	3,598	236,849	2,298	764,300
2007년 제2기	The 2nd Period	99,248	20,641,977	59,691	3,780,720	15,986	2,936,055	23,571	13,925,202
농·임·어업	Agriculture, Forestry & Fishing	359	7,895	222	1,617	45	1,827	92	4,451
광업	Mining	327	56,086	237	3,745	77	4,106	13	48,235
제조업	Manufacturing	29,484	13,321,281	12,265	653,135	5,143	782,643	12,076	11,885,503
전기·가스·수도업	Utilities	532	2,452,017	356	1,491,999	159	517,876	17	442,142
도매업	Wholesale	21,307	1,927,823	11,915	378,424	2,619	706,496	6,773	842,903
소매업	Retail	2,654	223,563	1,868	87,561	562	50,558	224	85,444
부동산매매업	Real Estate	2,650	226,683	2,280	173,728	361	52,799	9	156
건설업	Construction	10,838	671,297	9,307	470,233	1,367	160,009	164	41,055
음식업	Food Services	713	27,071	353	10,196	351	12,287	9	4,588
숙박업	Accommodation	217	33,037	126	4,893	70	17,045	21	11,099
운수·창고·통신업	Transportation, Warehousing & Telecommunication	2,145	530,918	1,001	117,384	750	133,647	394	279,887
부동산임대업	Rental of Real Estate	3,349	226,090	2,789	81,994	531	129,331	29	14,765
대리·중개·도급업	Agent, Brokerage & Contract	6,389	213,596	3,830	86,418	696	69,962	1,863	57,216
서비스업	Other Services	18,284	724,620	13,142	219,393	3,255	297,469	1,887	207,758

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-5-2]

[A] 각 과세기간의 부가가치세 신고를 기준으로 작성

[B] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

[A] Based on value added tax returns filed

[B] Zero-rate transaction is the transaction for which "0" tax rate is applicable under Article 11 of the Value Added Tax Law

9-6-3. 법인사업자 부가가치세 환급 신고 현황 II

Value Added Tax Refund of Corporations II

[단위 : 백만원]

In million won

구분 Classification	합계 Total [A]		일반환급 General Refund		시설투자 Facility Investment		영세율 Zero-rate Transaction [B]	
	건수 Number of Transactions	금액 Amount	건수 Number of Transactions	금액 Amount	건수 Number of Transactions	금액 Amount	건수 Number of Transactions	금액 Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2007년 합계 2007 Total	209,403	39,385,359	127,266	6,020,700	33,916	5,383,263	48,221	27,981,396
2007년 제1기 The 1st Period	110,155	18,743,382	67,575	2,239,980	17,930	2,447,208	24,650	14,056,194
서울 Seoul	41,561	5,292,161	26,192	774,468	5,624	971,916	9,745	3,545,777
인천 Incheon	4,147	1,337,267	2,400	190,084	636	60,969	1,111	1,086,214
경기 Gyeonggi	23,335	3,595,483	13,608	356,094	4,297	440,688	5,430	2,798,701
강원 Gangwon	2,293	160,807	1,646	44,637	414	46,607	233	69,563
대전 Daejeon	2,285	197,519	1,650	54,756	414	34,054	221	108,709
충북 Chungbuk	3,184	462,138	2,004	58,324	648	72,093	532	331,721
충남 Chungnam	3,823	1,288,258	2,292	140,659	783	86,402	748	1,061,197
광주 Gwangju	2,114	182,784	1,500	47,379	402	39,155	212	96,250
전북 Jeonbuk	2,964	234,871	1,990	38,965	505	59,451	469	136,455
전남 Jeonnam	2,918	1,139,545	1,788	74,939	579	44,909	551	1,019,697
대구 Daegu	3,316	310,384	2,087	73,058	479	40,953	750	196,373
경북 Gyeongbuk	4,206	994,877	2,442	74,813	775	122,383	989	797,681
부산 Busan	6,244	646,222	3,538	147,391	878	109,192	1,828	389,639
울산 Ulsan	1,467	1,290,839	861	42,099	253	38,756	353	1,209,984
경남 Gyeongnam	5,296	1,555,501	2,901	106,315	1,063	253,205	1,332	1,195,981
제주 Jeju	1,002	54,726	676	15,999	180	26,475	146	12,252
2007년 제2기 The 2nd Period	99,248	20,641,977	59,691	3,780,720	15,986	2,936,055	23,571	13,925,202
서울 Seoul	38,283	5,911,929	23,989	2,066,028	4,892	1,073,747	9,402	2,772,154
인천 Incheon	3,838	1,463,336	2,142	187,977	616	96,605	1,080	1,178,754
경기 Gyeonggi	21,034	3,748,289	12,125	484,478	3,690	656,089	5,219	2,607,722
강원 Gangwon	1,695	202,739	1,154	46,359	345	76,472	196	79,908
대전 Daejeon	1,975	228,534	1,404	87,354	371	47,944	200	93,236
충북 Chungbuk	2,560	497,001	1,559	51,097	556	72,535	445	373,369
충남 Chungnam	3,284	1,448,893	1,865	152,301	729	102,713	690	1,193,879
광주 Gwangju	1,933	202,103	1,327	53,146	387	39,503	219	109,454
전북 Jeonbuk	2,329	255,070	1,474	29,223	447	59,243	408	166,604
전남 Jeonnam	2,583	1,358,427	1,591	61,276	515	74,580	477	1,222,571
대구 Daegu	3,070	339,591	1,832	75,647	476	49,073	762	214,871
경북 Gyeongbuk	3,578	1,038,363	2,007	129,673	696	100,530	875	808,160
부산 Busan	5,981	712,501	3,338	191,647	798	125,686	1,845	395,168
울산 Ulsan	1,362	1,480,616	763	42,914	269	51,859	330	1,385,843
경남 Gyeongnam	4,884	1,712,594	2,548	111,305	1,054	289,954	1,282	1,311,335
제주 Jeju	859	41,991	573	10,295	145	19,522	141	12,174

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-5-3]

[A] 각 과세기간의 부가가치세 신고를 기준으로 작성

[B] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

[A] Based on value added tax returns filed

[B] Zero-rate transaction is the transaction for which "0" tax rate is applicable under Article 11 of the Value Added Tax Law

9-6-4. 일반사업자 부가가치세 환급 신고 현황 I

Value Added Tax Refund of General Taxpayers I

[단위 : 백만원]

In million won

구분 Classification		합계 Total [A]		일반환급 General Refund		시설투자 Facility Investment		영세율 Zero-rate Transaction [B]	
		건수 Number of Transactions	금액 Amount	건수 Number of Transactions	금액 Amount	건수 Number of Transactions	금액 Amount	건수 Number of Transactions	금액 Amount
		(1)		(2)		(3)		(4)	
2007년 합계	2007 Total	654,151	2,921,582	445,644	887,458	156,566	1,398,769	51,941	635,355
2007년 제1기	The 1st Period	339,487	1,439,450	233,450	434,699	79,783	669,295	26,254	335,456
농·임·어업	Agriculture, Forestry & Fishing	121	241	96	145	10	30	15	66
광업	Mining	64	249	50	56	12	191	2	2
제조업	Manufacturing	48,368	269,563	29,601	51,183	9,493	83,035	9,274	135,345
전기·가스·수도업	Utilities	44	783	20	83	24	700	-	-
도매업	Wholesale	61,366	224,392	42,680	64,559	7,811	30,618	10,875	129,215
소매업	Retail	42,921	162,452	32,609	59,562	6,695	43,654	3,617	59,236
부동산판매업	Real Estate	1,505	52,935	1,173	33,813	330	19,120	2	2
건설업	Construction	35,157	103,230	27,442	56,109	7,613	46,326	102	795
음식업	Food Services	15,693	47,596	9,938	10,624	5,538	36,502	217	470
숙박업	Accommodation	1,178	16,542	537	2,442	624	14,054	17	46
운수·창고·통신업	Transportation, Warehousing & Telecommunication	20,959	52,192	12,820	17,990	8,065	33,985	74	217
부동산임대업	Rental of Real Estate	71,668	423,901	44,590	105,195	26,957	317,045	121	1,661
대리·중개·도급업	Agent, Brokerage & Contract	9,707	15,494	7,538	8,156	1,011	2,935	1,158	4,403
서비스업	Other Services	30,736	69,880	24,356	24,782	5,600	41,100	780	3,998
2006년 제2기	The 2nd Period	314,664	1,482,132	212,194	452,759	76,783	729,474	25,687	299,899
농·임·어업	Agriculture, Forestry & Fishing	115	205	97	122	9	61	9	22
광업	Mining	64	241	48	109	13	113	3	19
제조업	Manufacturing	41,750	266,963	24,108	43,934	8,694	84,779	8,948	138,250
전기·가스·수도업	Utilities	120	2,727	58	581	62	2,146	-	-
도매업	Wholesale	55,464	211,558	37,273	60,491	7,186	31,057	11,005	120,010
소매업	Retail	43,179	147,617	33,024	70,863	6,826	47,564	3,329	29,190
부동산판매업	Real Estate	1,634	68,903	1,235	38,545	398	30,244	1	114
건설업	Construction	26,100	93,245	20,521	50,042	5,475	41,777	104	1,426
음식업	Food Services	15,442	53,704	9,155	11,453	6,060	41,728	227	523
숙박업	Accommodation	996	19,760	401	3,174	567	16,323	28	263
운수·창고·통신업	Transportation, Warehousing & Telecommunication	22,168	56,025	13,925	18,215	8,155	37,470	88	340
부동산임대업	Rental of Real Estate	69,598	474,558	42,397	120,638	27,111	353,071	90	849
대리·중개·도급업	Agent, Brokerage & Contract	9,640	16,866	7,437	8,606	1,064	3,730	1,139	4,530
서비스업	Other Services	28,394	69,760	22,515	25,986	5,163	39,411	716	4,363

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-5-4]

[A] 각 과세기간의 부가가치세 신고를 기준으로 작성

[B] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

[A] Based on value added tax returns filed

[B] Zero-rate transaction is the transaction for which "0" tax rate is applicable under Article 11 of the Value Added Tax Law

9-6-5. 일반사업자 부가가치세 환급 신고 현황 II

Value Added Tax Refund of General Taxpayers II

[단위 : 백만원]

In million won

구분 Classification		합계 Total [A]		일반환급 General Refund		시설투자 Facility Investment		영세율 Zero-rate Transaction [B]	
		건수 Number of Transaction	금액 Amount	건수 Number of Transaction	금액 Amount	건수 Number of Transaction	금액 Amount	건수 Number of Transaction	금액 Amount
		(1)	(2)	(3)	(4)				
2007년 합계	2007 Total	654,151	2,921,582	445,644	887,458	156,566	1,398,769	51,941	635,355
2007년 제1기	The 1st Period	339,487	1,439,450	233,450	434,699	79,783	669,295	26,254	335,456
서울	Seoul	97,456	320,116	69,939	108,646	20,400	162,514	7,117	48,956
인천	Incheon	18,164	84,078	12,203	28,981	4,707	37,639	1,254	17,458
경기	Gyeonggi	87,791	433,780	58,076	129,764	23,348	220,172	6,367	83,844
강원	Gangwon	7,936	29,439	5,632	9,222	1,892	13,068	412	7,149
대전	Daejeon	9,560	30,493	7,475	10,791	1,850	16,169	235	3,533
충북	Chungbuk	8,829	39,913	6,002	12,147	2,314	19,428	513	8,338
충남	Chungnam	11,702	59,750	7,730	14,637	3,036	27,097	936	18,016
광주	Gwangju	7,103	20,582	5,256	6,966	1,643	11,542	204	2,074
전북	Jeonbuk	9,618	35,831	6,993	10,706	1,830	11,186	795	13,939
전남	Jeonnam	7,919	38,368	5,036	8,116	1,852	11,181	1,031	19,071
대구	Daegu	14,603	59,041	9,580	16,271	3,182	22,901	1,841	19,869
경북	Gyeongbuk	12,505	64,814	7,974	13,573	2,992	20,501	1,539	30,740
부산	Busan	22,102	93,928	15,289	27,595	4,731	40,715	2,082	25,618
울산	Ulsan	4,688	21,613	3,173	7,745	1,296	11,485	219	2,383
경남	Gyeongnam	16,595	97,753	10,855	26,014	4,199	39,940	1,541	31,799
제주	Jeju	2,916	9,951	2,237	3,525	511	3,757	168	2,669
2007년 제2기	The 2nd Period	314,664	1,482,132	212,194	452,759	76,783	729,474	25,687	299,899
서울	Seoul	90,905	335,126	63,537	114,157	20,195	170,883	7,173	50,086
인천	Incheon	17,113	85,493	10,647	24,973	5,177	41,057	1,289	19,463
경기	Gyeonggi	82,927	452,485	54,853	140,228	21,764	227,456	6,310	84,801
강원	Gangwon	6,517	32,544	4,580	9,490	1,573	18,557	364	4,497
대전	Daejeon	8,088	26,268	6,313	8,865	1,594	16,105	181	1,298
충북	Chungbuk	7,980	40,208	5,252	12,223	2,257	23,117	471	4,868
충남	Chungnam	10,519	61,020	6,890	16,067	2,678	32,582	951	12,371
광주	Gwangju	6,293	22,143	4,578	7,858	1,507	12,502	208	1,783
전북	Jeonbuk	8,265	33,976	5,850	10,296	1,689	15,022	726	8,658
전남	Jeonnam	7,275	35,344	4,516	8,795	1,773	14,177	986	12,372
대구	Daegu	13,391	61,443	8,674	16,794	2,922	25,833	1,795	18,816
경북	Gyeongbuk	11,277	61,100	7,078	14,665	2,775	23,758	1,424	22,677
부산	Busan	21,094	99,841	14,208	28,573	4,938	45,987	1,948	25,281
울산	Ulsan	4,422	25,420	2,902	7,405	1,340	15,412	180	2,603
경남	Gyeongnam	15,903	98,948	10,395	28,898	4,010	41,719	1,498	28,331
제주	Jeju	2,695	10,773	1,921	3,472	591	5,307	183	1,994

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-5-5]

[A] 각 과세기간의 부가가치세 신고를 기준으로 작성

[B] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

[A] Based on value added tax returns filed

[B] Zero-rate transaction is the transaction that is applied "0" tax rate under article 11 of the Value Added Tax Law

9-7-1. 부가가치세 결정·경정 현황 (1/2)

Assessment and Reassessment of Value Added Tax (1/2)

[단위 : 백만원]

In million won

구분 Classification	경정 건수 Number of Assessments [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		매입세액 Input Tax	
		인원 Number of Assessments (2)	과세표준 Tax Base (3)	세액 Tax Amount (4)	인원 Number of Assessments (5)	과세표준 Tax Base (6)	인원 Number of Assessments (7)	과세표준 Tax Base (8)
2006년 합계 2006 Total	1,532,729	1,446,815	1,276,530,871	127,425,946	84,942	622,388,517	1,207,795	1,493,261,705
2006년 상반기 The 1st Period	806,004	758,253	628,219,100	62,706,667	46,683	237,381,929	632,162	655,964,207
2006년 하반기 The 2nd Period	726,725	688,562	648,311,771	64,719,279	38,259	385,006,588	575,633	837,297,498
법인사업자 by Corporations	400,179	379,649	1,159,751,457	115,921,749	53,986	616,894,093	385,630	1,418,894,322
2006년 상반기 The 1st Period	211,887	200,725	567,434,295	56,713,628	30,044	234,598,510	204,213	617,351,261
2006년 하반기 The 2nd Period	188,292	178,924	592,317,162	59,208,121	23,942	382,295,583	181,417	801,543,061
일반사업자 by General Taxpayers	976,768	923,175	114,462,967	11,436,248	30,833	5,493,479	822,165	74,367,383
2006년 상반기 The 1st Period	509,850	479,759	59,618,584	5,956,415	16,567	2,782,874	427,949	38,612,946
2006년 하반기 The 2nd Period	466,918	443,416	54,844,383	5,479,833	14,266	2,710,605	394,216	35,754,437
간이사업자 by Simplified Taxpayers	155,782	143,991	2,316,447	67,949	123	945	-	-
2006년 상반기 The 1st Period	84,267	77,769	1,166,221	36,624	72	545	-	-
2006년 하반기 The 2nd Period	71,515	66,222	1,150,226	31,325	51	400	-	-
2007년 합계 2007 Total	1,893,561	1,723,257	1,433,686,853	142,931,571	83,313	914,200,644	1,252,783	3,018,448,710
2007년 상반기 The 1st Period	1,039,666	956,205	695,663,209	69,282,382	42,830	406,582,045	631,280	1,979,267,136
2007년 하반기 The 2nd Period	853,895	767,052	738,023,644	73,649,189	40,483	507,618,599	621,503	1,039,181,574
법인사업자 by Corporations	415,887	384,935	1,302,903,999	130,224,459	53,754	908,600,791	392,270	2,705,091,100
2007년 상반기 The 1st Period	213,255	197,631	626,893,955	62,660,486	28,111	404,035,682	201,329	1,725,785,419
2007년 하반기 The 2nd Period	202,632	187,304	676,010,044	67,563,973	25,643	504,565,109	190,941	979,305,681
일반사업자 by General Taxpayers	1,071,257	988,807	125,798,342	12,570,261	29,319	5,599,033	860,513	313,357,610
2007년 상반기 The 1st Period	540,966	501,360	65,298,791	6,524,766	14,555	2,546,021	429,951	253,481,717
2007년 하반기 The 2nd Period	530,291	487,447	60,499,551	6,045,495	14,764	3,053,012	430,562	59,875,893
간이사업자 by Simplified Taxpayers	406,417	349,515	4,984,512	136,851	240	820	-	-
2007년 상반기 The 1st Period	285,445	257,214	3,470,463	97,130	164	342	-	-
2007년 하반기 The 2nd Period	120,972	92,301	1,514,049	39,721	76	478	-	-

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

[A] 2007년도에 결정·경정 결의한 것을 기준으로 함

[B] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

9-7-1. 부가가치세 결정·경정 현황 (2/2)

Assessment and Reassessment of Value Added Tax (2/2)

[단위 : 백만원]

In million won

구분 Classification	매입세액 Input Tax	납부세액 Tax Payable	경감· 공제세액 Tax Credit	기납부 세액 Tax Prepaid	가산세액 Penalty Tax	차감고지 세액 Tax amount Notified	차감환급 세액 Tax Refundable
	세액 Tax Amount						
	(9)	(10=4-9)	(11)	(12)	(13)	(15)	(15)
2006년 합계 2006 Total	130,671,863	-3,245,917	162,869	-7,150,219	1,199,321	6,713,473	1,772,719
2006년 상반기 The 1st Period	58,234,028	4,472,639	117,277	2,521,671	651,463	3,449,711	964,557
2006년 하반기 The 2nd Period	72,437,835	-7,718,556	45,592	-9,671,890	547,858	3,263,762	808,162
법인사업자 by Corporations	123,542,401	-7,620,652	-10,624	-9,547,316	843,094	4,009,096	1,228,714
2006년 상반기 The 1st Period	54,534,094	2,179,534	28,833	1,225,206	464,434	2,070,198	680,269
2006년 하반기 The 2nd Period	69,008,307	-9,800,186	-39,457	-10,772,522	378,660	1,938,898	548,445
일반사업자 by General Taxpayers	7,129,462	4,306,786	141,303	2,388,639	351,375	2,668,118	539,899
2006년 상반기 The 1st Period	3,699,934	2,256,481	70,507	1,292,188	184,513	1,360,477	282,178
2006년 하반기 The 2nd Period	3,429,528	2,050,305	70,796	1,096,451	166,862	1,307,641	257,721
간이사업자 by Simplified Taxpayers	-	67,949	32,190	8,458	4,852	36,259	4,106
2006년 상반기 The 1st Period	-	36,624	17,937	4,277	2,516	19,036	2,110
2006년 하반기 The 2nd Period	-	31,325	14,253	4,181	2,336	17,223	1,996
2007년 합계 2007 Total	159,861,400	-16,929,829	773,719	-21,690,892	1,263,510	7,445,517	2,194,663
2007년 상반기 The 1st Period	73,593,421	-4,311,039	397,213	-6,946,640	690,465	3,991,185	1,062,332
2007년 하반기 The 2nd Period	86,267,978	-12,618,790	376,506	-14,744,252	573,045	3,454,332	1,132,331
법인사업자 by Corporations	152,165,296	-21,940,838	584,126	-24,222,149	820,836	4,142,651	1,624,630
2007년 상반기 The 1st Period	69,743,016	-7,082,530	300,330	-8,269,821	434,133	2,100,851	779,757
2007년 하반기 The 2nd Period	82,422,280	-14,858,308	283,796	-15,952,328	386,703	2,041,800	844,873
일반사업자 by General Taxpayers	7,696,103	4,874,158	155,290	2,513,583	424,926	3,193,378	563,167
2007년 상반기 The 1st Period	3,850,405	2,674,361	80,057	1,313,164	242,018	1,801,903	278,745
2007년 하반기 The 2nd Period	3,845,698	2,199,797	75,233	1,200,419	182,908	1,391,475	284,422
간이사업자 by Simplified Taxpayers	-	136,851	34,303	17,674	17,748	109,488	6,866
2007년 상반기 The 1st Period	-	97,130	16,826	10,017	14,314	88,431	3,830
2007년 하반기 The 2nd Period	-	39,721	17,477	7,657	3,434	21,057	3,036

작성자 : 부가가치세과 김한년(397-1706)

[2007년 9-7-1]

[A] Statistics compiled based on assessment and reassessment during 2007

[B] Zero-rate transaction is the transaction for which "0" tax rate is applicable under Article 11 of the Value Added Tax Law

9-7-2. 법인사업자 과세표준 규모별 부가가치세 결정·경정 현황 (1/2)

Assessment and Reassessment of Value Added Tax of Corporations | (1/2)

[단위 : 백만원]

In million won

구분 Classification	경정 건수 Number of Assessments [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		매입세액 Input Tax	
		인원 Number of Assessments	과세표준 Tax Base	세액 Tax Amount	인원 Number of Assessments	과세표준 Tax Base	인원 Number of Assessments	과세표준 Tax Base
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2006년 2006 Total	400,179	379,649	1,159,751,457	115,921,749	53,986	616,894,093	385,630	1,418,894,322
2007년 2007 Total	415,887	384,935	1,302,903,999	130,224,459	53,754	908,600,791	392,270	2,705,091,100
경정유형별 by Type of Assessment	415,887	384,935	1,302,903,999	130,224,459	53,754	908,600,791	392,270	2,705,091,100
당연경정 Non-filing	188,544	188,152	64,957,263	6,492,602	9,513	1,224,143	181,407	39,745,782
기타 Others	227,343	196,783	1,237,946,736	123,731,857	44,241	907,376,648	210,863	2,665,345,318
과세표준 규모별 by Size of Tax Base	415,887	384,935	1,302,903,998	130,224,459	53,754	908,600,790	392,270	2,705,091,100
50백만 미만 Under 50 million won	101,914	73,260	1,317,754	129,913	1,978	23,823	81,481	9,436,023
50백만 이상 50 million won or more	169,376	168,335	34,118,712	3,408,362	12,485	1,121,017	166,686	26,294,620
5억 이상 500 million won or more	75,048	74,398	61,853,592	6,177,256	12,607	3,889,676	74,747	49,450,323
15억 이상 1.5 billion won or more	23,720	23,493	41,900,737	4,185,715	5,943	3,961,974	23,639	36,319,480
25억 이상 2.5 billion won or more	20,964	20,766	64,981,066	6,491,045	7,152	8,126,236	20,912	63,466,512
50억 이상 5 billion won or more	7,312	7,240	38,598,576	3,856,929	3,036	5,858,344	7,292	37,314,044
75억 이상 7.5 billion won or more	3,560	3,540	26,303,107	2,628,820	1,641	4,429,118	3,556	26,423,909
100억 이상 10 billion won or more	7,358	7,293	94,619,535	9,455,959	3,823	19,086,405	7,346	1,004,022,236
250억 이상 25 billion won or more	2,929	2,915	81,107,117	8,100,904	1,922	21,272,428	2,911	85,080,657
500억 이상 50 billion won or more	3,706	3,695	858,103,802	85,789,556	3,167	840,831,769	3,700	1,367,283,296

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 2007년도에 법인사업자로서 결정·경정 결의한 것을 기준으로 함

[B] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

9-7-2. 법인사업자 부가가치세 결정·경정 현황 I (2/2)

Assessment and Reassessment of Value Added Tax of Corporations I (2/2)

[단위 : 백만원]

In million won

		매입세액 Input Tax 세액 Tax Amount	납부세액 Tax Payable	경감· 공제세액 Tax Credit	기납부 세액 Tax Prepaid	가산세액 Penalty Tax	차감고지 세액 Tax amount Notified	차감환급 세액 Tax Refundable
구분 Classification		(9)	(10=4-9)	(11)	(12)	(13)	(14=10-11- 12+13+15)	(15)
2006년	2006 Total	123,542,401	-7,620,652	-10,624	-9,547,316	843,094	4,009,096	1,228,714
2007년	2007 Total	152,165,296	-21,940,837	584,126	-24,222,149	820,836	4,142,652	1,624,630
경정유형별	by Type of Assessment	152,165,296	-21,940,837	584,126	-24,222,149	820,836	4,142,652	1,624,630
당연경정	Non-filing	3,732,526	2,760,076	-19,322	131,407	34,734	2,682,725	-
기타	Others	148,432,770	-24,700,913	603,448	-24,353,556	786,102	1,459,927	1,624,630
과세표준 규모별	by Size of Tax Base	152,165,296	-21,940,837	584,125	-24,222,149	820,836	4,142,652	1,624,629
50백만 미만	Under 50 million won	759,242	-629,329	24,313	-464,707	45,712	146,347	289,570
50백만 이상	50 million won or more	2,531,301	877,061	6,976	-82,989	93,102	1,200,634	154,458
5억 이상	500 million won or more	4,773,455	1,403,801	9,591	606,652	134,691	1,079,048	156,799
15억 이상	1.5 billion won or more	3,455,370	730,345	13,654	488,244	72,922	401,070	99,701
25억 이상	2.5 billion won or more	6,027,738	463,307	12,122	260,955	91,399	406,935	125,306
50억 이상	5 billion won or more	3,521,682	335,247	-297	270,990	45,157	188,975	79,264
75억 이상	7.5 billion won or more	2,492,131	136,689	3,951	115,105	31,857	103,806	54,316
100억 이상	10 billion won or more	9,146,768	309,191	10,862	292,644	89,280	233,247	138,282
250억 이상	25 billion won or more	8,086,763	14,141	30,058	32,840	50,848	119,725	117,634
500억 이상	50 billion won or more	111,370,846	-25,581,290	472,895	-25,741,883	165,868	262,865	409,299

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-7-2]

[A] Statistics compiled based on assessments of corporations during 2007

[B] Zero-rate transaction is the transaction for which "0" tax rate is applicable under Article 11 of the Value Added Tax Law

9-7-3. 법인사업자 부가가치세 결정·경정 현황 II (1/2)

Assessment and Reassessment of Value Added Tax of Corporations II (1/2)

[단위 : 백만원]

In million won

구분 Classification	영세 건수 Number of Assessments [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		매입세액 Input Tax	
		인원	과세표준	세액	인원	과세표준	인원	과세표준
		Number of Assessments	Tax Base	Tax Amount	Number of Assessments	Tax Base	Number of Assessments	Tax Base
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
지역별 by Place of Business	415,887	384,935	1,302,903,999	130,224,459	53,754	908,600,791	392,270	2,705,091,100
서울 Seoul	143,574	131,096	552,458,848	55,214,435	20,160	212,888,659	135,832	655,382,095
인천 Incheon	20,925	20,054	63,370,862	6,332,684	3,411	37,183,854	20,253	96,601,992
경기 Gyeonggi	99,580	94,148	287,850,067	28,767,344	15,305	259,512,041	95,731	447,623,349
강원 Gangwon	8,924	8,283	7,919,399	791,701	417	1,151,414	8,293	8,380,525
대전 Daejeon	9,116	8,690	17,712,715	1,770,528	648	2,354,159	8,695	15,249,071
충북 Chungbuk	11,924	11,055	23,163,803	2,315,595	1,296	23,672,656	11,279	34,592,628
충남 Chungnam	14,492	13,593	36,127,543	3,611,649	1,646	22,671,737	13,620	50,467,377
광주 Gwangju	8,851	8,338	12,289,291	1,228,211	482	4,376,962	8,180	919,405,996
전북 Jeonbuk	10,811	9,983	11,511,182	1,149,853	694	3,890,686	9,803	12,388,712
전남 Jeonnam	12,505	11,554	39,399,447	3,939,127	753	24,324,599	11,463	57,160,057
대구 Daegu	10,721	9,632	15,113,933	1,510,151	1,146	3,160,058	9,784	13,949,191
경북 Gyeongbuk	13,980	12,959	75,993,116	7,598,381	1,540	107,540,192	13,043	135,659,285
부산 Busan	21,845	19,550	44,488,302	4,446,607	2,918	9,665,198	19,991	41,725,489
울산 Ulsan	6,037	5,625	68,880,723	6,887,515	693	127,783,648	5,667	135,219,164
경남 Gyeongnam	19,116	17,354	44,967,480	4,495,108	2,521	68,060,689	17,631	79,936,928
제주 Jeju	3,486	3,021	1,657,288	165,570	124	364,239	3,005	1,349,241
업태별 by Industry	415,887	384,935	1,302,903,999	130,224,459	53,754	908,600,791	392,270	2,705,091,100
농·임·어업 Agriculture, Forestry & Fishing	746	494	114,323	11,432	62	78,647	527	151,235
광업 Mining	1,121	996	2,917,022	291,406	39	156,175	1,041	4,111,590
제조업 Manufacturing	115,968	109,887	528,437,536	52,821,522	30,623	715,812,618	112,367	1,898,138,522
전기·가스·수도업 Utilities	392	309	35,966,665	3,596,430	104	3,035,757	367	30,003,664
도매업 Wholesale	73,387	67,151	165,812,478	16,570,354	11,352	48,517,423	69,259	219,751,009
소매업 Retail	9,436	8,911	74,989,017	7,498,578	660	1,063,969	8,906	71,889,235
부동산매매업 Real Estate	3,496	2,088	3,826,241	382,624	14	9,238	2,930	4,056,186
건설업 Construction	90,098	84,572	278,181,767	27,812,037	1,887	40,648,514	86,336	221,340,872
음식업 Food Services	5,738	5,604	5,290,339	529,022	72	52,887	5,603	4,558,544
숙박업 Accommodation	872	768	2,933,759	293,375	87	1,866,777	800	3,064,633
운수·창고·통신업 Transportation, Warehousing & Telecommunication	9,875	9,500	49,450,398	4,928,169	834	76,744,812	9,469	67,185,607
부동산임대업 Rental of Real Estate	6,040	4,988	10,013,659	1,001,324	94	1,493,469	3,769	8,803,650
대리·중개·도급업 Agent, Brokerage & Contract	16,997	14,719	13,532,544	1,352,701	2,259	7,256,354	15,626	10,343,047
서비스업 Other Services	81,721	74,948	131,438,251	13,135,485	5,667	11,864,151	75,270	161,693,306

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 2007년도에 법인사업자로서 결정·경정 결의한 것을 기준으로 함

[B] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

9-7-3. 법인사업자 부가가치세 결정·경정 현황 II (2/2)

Assessment and Reassessment of Value Added Tax of Corporations II (2/2)

[단위 : 백만원]

In million won

구분 Classification		매입세액 Input Tax 세액 Tax Amount (9)	납부세액 Tax Payable (10=4-9)	경감· 공제세액 Tax Credit [D] (11)	기납부 세액 Tax Prepaid (12)	가산세액 Penalty Tax (13)	차감고지 세액 Tax amount Notified (14=10-11- 12+13+15)	차감환급 세액 Tax Refundable (15)
지역별	by Place of Business	152,165,296	-21,940,837	584,126	-24,222,149	820,836	4,142,652	1,624,630
서울	Seoul	59,881,371	-4,666,936	169,564	-5,370,727	453,137	1,627,585	640,221
인천	Incheon	7,645,666	-1,312,982	28,504	-1,385,265	38,403	206,180	123,998
경기	Gyeonggi	35,562,543	-6,795,199	347,539	-7,675,225	182,525	1,003,451	288,439
강원	Gangwon	819,461	-27,760	10,905	-62,731	8,573	74,408	41,769
대전	Daejeon	1,479,346	291,182	829	254,065	10,656	79,638	32,694
충북	Chungbuk	3,139,409	-823,814	3,620	-875,141	11,448	97,027	37,872
충남	Chungnam	4,379,878	-768,229	300	-821,877	15,803	129,049	59,898
광주	Gwangju	1,068,458	159,753	2,146	113,242	6,444	74,068	23,259
전북	Jeonbuk	1,070,464	79,389	-511	39,324	8,543	82,515	33,396
전남	Jeonnam	5,038,798	-1,099,671	-2,360	-1,156,256	11,322	119,787	49,520
대구	Daegu	1,314,462	195,689	1,569	157,410	11,451	87,573	39,412
경북	Gyeongbuk	10,686,718	-3,088,337	-2,385	-3,162,740	12,808	120,491	30,895
부산	Busan	3,957,306	489,301	9,155	401,599	23,491	191,459	89,421
울산	Ulsan	9,326,933	-2,439,418	-1,176	-2,447,507	6,968	62,954	46,721
경남	Gyeongnam	6,660,791	-2,165,683	1,407	-2,251,365	18,464	167,135	64,396
제주	Jeju	133,692	31,878	15,020	21,045	800	19,332	22,719
업태별	by Industry	152,165,296	-21,940,837	584,126	-24,222,149	820,836	4,142,652	1,624,630
농·임·어업	Agriculture, Forestry & Fishing	7,799	3,633	-729	1,858	560	4,517	1,453
광업	Mining	408,939	-117,533	7,067	-117,826	2,593	13,354	17,535
제조업	Manufacturing	76,255,078	-23,433,556	443,227	-24,044,604	188,062	1,004,866	648,983
전기·가스·수도업	Utilities	2,809,015	787,415	18,916	783,887	1,463	3,086	17,011
도매업	Wholesale	19,735,335	-3,164,981	70,379	-3,460,970	314,200	768,224	228,414
소매업	Retail	7,163,359	335,219	-2,694	325,001	14,294	53,778	26,572
부동산매매업	Real Estate	407,751	-25,127	139	-17,314	9,463	66,017	64,506
건설업	Construction	22,165,299	5,646,738	2,554	4,887,442	147,120	1,167,751	263,889
음식업	Food Services	389,802	139,220	-21	124,985	2,432	25,235	8,547
숙박업	Accommodation	293,377	-2	4,941	-717	1,507	10,084	12,803
운수·창고·통신업	Transportation, Warehousing & Telecommunication	5,518,112	-589,943	25,307	-654,306	19,310	78,261	19,895
부동산임대업	Rental of Real Estate	868,676	132,648	258	122,536	11,145	57,206	36,207
대리·중개·도급업	Agent, Brokerage & Contract	865,393	487,308	484	333,744	20,206	220,698	47,412
서비스업	Other Services	15,277,361	-2,141,876	14,298	-2,505,865	88,481	669,575	231,403

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-7-3]

[A] Statistics compiled based on assessments of corporations during 2007

[B] Zero-rate transaction is the transaction for which "0" tax rate is applicable under Article 11 of the Value Added Tax Law

9-7-4. 일반사업자 부가가치세 결정·경정 현황 I (1/2)

Assessment and Reassessment of Value Added Tax of General Taxpayers I (1/2)

[단위 : 백만원]

In million won

구분 Classification	경정 건수 Number of Assessments [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		매입세액 Input Tax	
		인원 Number of Assessments	과세표준 Tax Base	세액 Tax Amount	인원 Number of Assessments	과세표준 Tax Base	인원 Number of Assessments	과세표준 Tax Base
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2006년 2006 Total	976,768	923,175	114,462,967	11,436,248	30,833	5,493,479	822,165	74,367,383
2007년 2007 Total	1,071,257	988,807	125,798,342	12,570,261	29,319	5,599,033	860,513	313,357,610
경정유형별 by Type of Assessment	1,071,257	988,807	125,798,342	12,570,261	29,319	5,599,033	860,513	313,357,610
당연경정 Non-filing	577,332	575,892	50,953,969	5,093,963	9,220	427,227	502,070	27,134,655
기타 Others	493,925	412,915	74,844,373	7,476,298	20,099	5,171,806	358,443	286,222,955
과세표준 규모별 by Size of Tax Base	1,071,257	988,807	125,798,342	12,570,261	29,319	5,599,033	860,513	313,357,610
24백만 미만 Under 24 million won	431,798	352,160	3,597,118	359,062	2,332	17,015	257,465	20,732,644
24백만 이상 24 million won or more	187,417	186,890	6,462,038	645,889	2,438	47,865	169,324	3,312,056
48백만 이상 48 million won or more	58,244	58,072	3,096,246	309,452	1,060	29,585	54,340	1,584,692
60백만 이상 60 million won or more	44,962	44,793	2,919,956	291,803	1,055	34,951	42,275	1,501,128
72백만 이상 72 million won or more	71,047	70,748	5,948,154	594,403	2,068	83,897	67,326	3,123,366
1억 이상 100 million won or more	122,625	122,066	17,075,732	1,706,181	5,197	328,691	117,985	9,433,179
2억 이상 200 million won or more	103,123	102,489	31,049,482	3,102,397	7,451	959,586	100,752	18,875,128
5억 이상 500 million won or more	34,671	34,392	22,624,005	2,260,379	4,448	1,146,948	34,067	15,445,790
10억 이상 1 billion won or more	12,563	12,440	15,910,368	1,589,867	2,254	1,060,851	12,326	11,644,938
20억 이상 2 billion won or more	4,807	4,757	17,115,243	1,710,828	1,016	1,889,644	4,653	227,704,689

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 2007년도에 일반사업자로서 결정·경정 결의한 것을 기준으로 함

[B] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

9-7-4. 일반사업자 부가가치세 결정·경정 현황 I (2/2)

Assessment and Reassessment of Value Added Tax of General Taxpayers I (2/2)

[단위 : 백만원]

In million won

		매입세액 Input Tax	납부세액	경감· 공제세액	기납부 세액	가산세액	차감고지 세액	차감환급 세액
		세액						
구분 Classification		(9)	(10=4-9)	(11)	(12)	(13)	(14=10-11 -12+13+15)	(15)
2006년	2006 Total	7,129,462	4,306,786	141,303	2,388,639	351,375	2,668,118	539,899
2007년	2007 Total	7,696,103	4,874,158	155,290	2,513,583	424,926	3,193,378	563,167
경정유형별	by Type of Assessment	7,696,103	4,874,158	155,290	2,513,583	424,926	3,193,378	563,167
당연경정	Non-filing	2,578,862	2,515,101	76,962	732,945	22,312	1,727,506	-
기타	Others	5,117,241	2,359,057	78,328	1,780,638	402,614	1,465,872	563,167
과세표준 규모별	by Size of Tax Base	7,696,103	4,874,158	155,290	2,513,583	424,926	3,193,378	563,167
24백만 미만	Under 24 million won	410,480	-51,418	8,059	6,807	31,836	227,949	262,397
24백만 이상	24 million won or more	316,823	329,066	16,753	130,946	21,819	242,993	39,807
48백만 이상	48 million won or more	150,604	158,848	8,015	64,269	9,476	109,293	13,253
60백만 이상	60 million won or more	142,489	149,314	7,305	61,842	8,678	99,907	11,062
72백만 이상	72 million won or more	296,141	298,262	14,449	128,339	18,483	195,626	21,669
1억 이상	100 million won or more	892,392	813,789	34,562	378,599	52,608	501,932	48,696
2억 이상	200 million won or more	1,804,678	1,297,719	41,566	698,369	88,865	714,179	67,530
5억 이상	500 million won or more	1,481,876	778,503	15,393	468,334	62,343	400,225	43,106
10억 이상	1 billion won or more	1,110,569	479,298	6,067	307,424	41,803	234,322	26,712
20억 이상	2 billion won or more	1,090,051	620,777	3,121	268,656	89,015	466,950	28,935

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-7-4]

[A] Statistics compiled based on assessments of General Taxpayers during 2007

[B] Zero-rate transaction is the transaction for which "0" tax rate is applicable under Article 11 of the Value Added Tax Law

9-7-5. 일반사업자 부가가치세 결정·경정 현황 II (1/2)

Assessment and Reassessment of Value Added Tax of General Taxpayers II (1/2)

[단위 : 백만원]

In million won

구분 Classification	지역별 by Place of Business	경정 건수 Number of Returns [A] (1)	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		매입세액 Input Tax	
			인원 Number of Returns (2)	과세표준 Tax Base (3)	세액 Tax Amount (4)	인원 Number of Returns (5)	과세표준 Tax Base (6)	인원 Number of Returns (7)	과세표준 Tax Base (8)
		1,071,257	988,807	125,798,342	12,570,261	29,319	5,599,033	860,513	313,357,610
	서울 Seoul	265,152	244,969	30,579,066	3,055,875	7,844	1,357,891	212,753	18,345,697
	인천 Incheon	69,302	63,299	9,223,848	921,045	2,240	388,395	55,470	5,786,224
	경기 Gyeonggi	272,948	253,866	37,055,423	3,702,457	9,068	1,814,213	216,633	43,847,429
	강원 Gangwon	27,341	25,476	2,035,129	203,415	303	35,372	22,026	1,383,744
	대전 Daejeon	30,277	27,844	2,673,983	267,309	257	30,426	23,628	1,712,184
	충북 Chungbuk	30,439	26,814	2,720,873	271,969	475	68,743	23,631	1,903,477
	충남 Chungnam	36,452	32,939	3,667,259	366,631	735	123,617	28,675	2,537,752
	광주 Gwangju	25,446	23,582	2,064,693	206,335	183	20,661	20,541	1,385,771
	전북 Jeonbuk	27,839	25,542	2,291,172	228,962	520	71,251	22,623	1,582,683
	전남 Jeonnam	26,184	24,661	2,360,247	235,846	549	115,652	22,238	1,725,369
	대구 Daegu	46,760	44,302	5,661,311	565,673	1,657	291,844	39,421	3,717,921
	경북 Gyeongbuk	40,388	37,658	4,628,301	462,607	1,217	252,846	33,605	216,407,741
	부산 Busan	78,220	70,257	9,176,877	916,596	2,438	492,090	62,304	5,584,486
	울산 Ulsan	19,165	17,988	2,381,494	238,063	243	68,225	15,807	1,385,996
	경남 Gyeongnam	64,830	59,878	8,565,648	856,191	1,489	459,288	52,402	5,562,567
	제주 Jeju	10,514	9,732	713,018	71,287	101	8,519	8,756	488,569
	업태별 by Industry	1,071,257	988,807	125,798,342	12,570,261	29,319	5,599,033	860,513	313,357,610
	농·임·어업 Agriculture, Forestry & Fishing	292	225	17,389	1,738	14	565	199	8,011
	광업 Mining	223	189	73,935	7,391	2	769	170	48,648
	제조업 Manufacturing	212,006	204,837	40,936,193	4,088,433	15,683	2,938,627	190,731	238,859,339
	전기·가스·수도업 Utilities	99	80	10,154	1,015	1	10	86	8,088
	도매업 Wholesale	161,905	149,618	28,412,897	2,838,473	9,484	1,965,944	142,224	26,070,282
	소매업 Retail	105,678	99,528	12,453,006	1,245,155	1,738	222,749	90,635	10,156,125
	부동산매매업 Real Estate	2,671	1,747	1,358,678	135,867	1	116	1,692	944,614
	건설업 Construction	133,623	125,604	12,247,907	1,223,777	318	55,086	110,843	5,640,892
	음식업 Food Services	117,939	115,476	9,788,026	978,811	88	3,545	110,544	6,321,758
	숙박업 Accommodation	4,307	3,989	396,873	39,688	54	9,126	3,595	315,609
	운수·창고·통신업 Transportation, Warehousing & Telecommunication	67,965	65,176	2,492,815	249,217	79	9,797	62,672	17,967,144
	부동산임대업 Rental of Real Estate	115,816	84,656	3,204,524	320,322	203	44,791	35,184	2,701,718
	대리·중개·도급업 Agent, Brokerage & Contract	49,033	46,058	3,831,998	383,152	825	145,336	34,149	1,226,342
	서비스업 Other Services	99,700	91,624	10,573,947	1,057,222	829	202,572	77,789	3,089,040

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 2007년도에 일반사업자로서 결정·경정 결의한 것을 기준으로 함

[B] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

9-7-5. 일반사업자 부가가치세 결정·경정 현황 II (2/2)

Assessment and Reassessment of Value Added Tax of General Taxpayers II (2/2)

[단위 : 백만원]

In million won

구분 Classification		매입세액 세액 Tax Amount (9)	납부세액 Tax Payable (10=4-9)	경감· 공제세액 Tax Credit [D] (11)	기납부 세액 Tax Prepaid (12)	가산세액 Penalty Tax (13)	차감납부 할 세액 Adjusted Tax Payable (14=10-11- 12+13+15)	차감환급 할 세액 Adjusted Tax Refundable (15)
지역별	by Place of Business	7,696,103	4,874,158	155,290	2,513,583	424,926	3,193,378	563,167
서울	Seoul	1,739,934	1,315,941	45,726	713,195	138,819	849,508	153,669
인천	Incheon	553,013	368,032	7,967	196,136	31,731	233,609	37,949
경기	Gyeonggi	2,325,682	1,376,775	36,829	739,839	118,648	890,331	171,576
강원	Gangwon	132,240	71,175	4,419	29,381	6,858	55,730	11,497
대전	Daejeon	164,079	103,230	4,250	51,092	10,071	69,062	11,103
충북	Chungbuk	183,699	88,270	4,036	43,867	7,035	60,950	13,548
충남	Chungnam	244,184	122,447	5,269	61,655	9,949	86,021	20,549
광주	Gwangju	132,509	73,826	4,181	34,675	5,589	51,432	10,873
전북	Jeonbuk	151,349	77,613	4,037	36,589	5,869	54,355	11,499
전남	Jeonnam	166,239	69,607	4,274	31,147	4,144	50,140	11,810
대구	Daegu	352,763	212,910	5,480	100,400	17,140	141,265	17,095
경북	Gyeongbuk	298,037	164,570	5,057	76,703	10,739	109,925	16,376
부산	Busan	536,575	380,021	10,091	166,672	30,472	268,582	34,852
울산	Ulsan	132,955	105,108	1,987	55,352	6,504	63,674	9,401
경남	Gyeongnam	536,638	319,553	9,429	164,160	20,139	193,517	27,414
제주	Jeju	46,207	25,080	2,258	12,720	1,219	15,277	3,956
업태별	by Industry	7,696,103	4,874,158	155,290	2,513,583	424,926	3,193,378	563,167
농·임·어업	Agriculture, Forestry & Fishing	685	1,053	9	596	60	708	200
광업	Mining	4,742	2,649	3	1,943	235	1,301	363
제조업	Manufacturing	2,471,634	1,616,799	8,070	962,660	75,865	828,174	106,240
전기·가스·수도업	Utilities	809	206	3	440	11	89	315
도매업	Wholesale	2,200,126	638,347	15,312	333,387	86,429	456,525	80,448
소매업	Retail	1,004,234	240,921	32,929	91,551	46,555	207,936	44,940
부동산매매업	Real Estate	94,759	41,108	-19	30,452	10,363	44,880	23,842
건설업	Construction	555,346	668,431	8,731	306,202	42,925	451,601	55,178
음식업	Food Services	501,282	477,529	72,383	243,697	23,663	213,133	28,021
숙박업	Accommodation	31,077	8,611	1,705	6,285	2,873	12,530	9,036
운수·창고·통신업	Transportation, Warehousing & Telecommunication	140,287	108,930	1,317	58,186	6,215	71,833	16,191
부동산임대업	Rental of Real Estate	267,019	53,303	2,765	62,555	30,522	151,653	133,148
대리·중개·도급업	Agent, Brokerage & Contract	118,440	264,712	-26	144,601	12,147	145,157	12,873
서비스업	Other Services	305,663	751,559	12,108	271,028	87,063	607,858	52,372

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-7-5]

[A] Statistics compiled based on assessments of General Taxpayers during 2007

[B] Zero-rate transaction is the transaction for which "0" tax rate is applicable under Article 11 of the Value Added Tax Law

9-7-6. 간이사업자 부가가치세 결정·경정 현황 I (1/2)

Assessment and Reassessment of Value Added Tax of Simplified Taxpayers I (1/2)

[단위 : 백만원]

In million won

구분 Classification	경정 건수 Number of Assessments [A]	과세분매출 Taxable Transaction			영세율매출 Zero-rate Transaction [B]		매입세액 Input Tax	
		건수	과세 표준	세액	건수	과세 표준	건수	과세 표준
		Number of Assessments	Tax Base	Tax Amount	Number of Assessments	Tax Base	Number of Assessments	Tax Base
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
2006년 2006 Total	155,782	143,991	2,316,447	67,949	123	945	-	-
2007년 2007 Total	406,417	349,515	4,984,512	136,851	240	820	-	-
경정유형별 by Type of Assessment	406,417	349,515	4,984,512	136,851	240	820	-	-
당연경정 Non-filing	59,209	59,209	1,240,307	30,977	16	150	-	-
기타 Others	347,208	290,306	3,744,204	105,874	224	670	-	-
과세 표준 규모별 by Size of Tax Base	406,417	349,515	4,984,512	136,851	240	820	-	-
3백만 미만 Under 3 million won	122,964	66,083	99,221	2,620	74	8	-	-
3백만 이상 3 million won or more	70,776	70,772	307,021	8,013	56	18	-	-
6백만 이상 6 million won or more	109,391	109,380	922,823	23,899	63	88	-	-
12백만 이상 12 million won or more	54,282	54,281	776,346	20,552	17	72	-	-
18백만 이상 18 million won or more	22,835	22,834	468,532	12,275	8	82	-	-
24백만 이상 24 million won or more	18,664	18,661	589,948	15,977	13	264	-	-
48백만 이상 48 million won or more	3,346	3,345	192,624	5,248	4	75	-	-
72백만 이상 72 million won or more	4,159	4,159	1,627,997	48,267	5	213	-	-

작성자 : 부가가치세과 김한년(397-1706)

[다음페이지 계속]

[A] 2007년도에 간이사업자로서 결정·경정 결의한 것을 기준으로 함

[B] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

9-7-6. 간이사업자 부가가치세 결정·경정 현황 I (2/2)

Assessment and Reassessment of Value Added Tax of Simplified Taxpayers I (2/2)

[단위 : 백만원]

In million won

구분 Classification		매입세액 세액 Tax Amount (9)	납부세액 Tax Payable (10=4-9)	경감· 공제세액 Tax Credit (11)	기납부 세액 Tax Prepaid (12)	가산세액 Penalty Tax (13)	차감 고지세액 Tax amount Notified (14=10-11 -12+13+15)	차감 환급세액 Tax Refundable (15)
2006년	2006 Total	-	67,949	32,190	8,458	4,852	36,259	4,106
2007년	2007 Total	-	136,851	34,303	17,674	17,748	109,488	6,866
경정유형별	by Type of Assessment	-	136,851	34,303	17,674	17,748	109,488	6,866
당연경정	Non-filing	-	30,977	18,090	575	159	12,471	-
기타	Others	-	105,874	16,213	17,099	17,589	97,017	6,866
과세표준 규모별	by Size of Tax Base	-	136,851	34,303	17,674	17,748	109,488	6,866
3백만 미만	Under 3 million won	-	2,620	111	2,758	369	2,294	2,174
3백만 이상	3 million won or more	-	8,013	722	1,583	618	7,041	715
6백만 이상	6 million won or more	-	23,899	2,956	3,468	1,731	20,738	1,532
12백만 이상	12 million won or more	-	20,552	6,786	2,045	3,285	15,644	638
18백만 이상	18 million won or more	-	12,275	5,629	1,423	1,368	6,969	378
24백만 이상	24 million won or more	-	15,977	8,621	1,831	1,515	7,583	543
48백만 이상	48 million won or more	-	5,248	2,853	631	543	2,476	169
72백만 이상	72 million won or more	-	48,267	6,625	3,935	8,319	46,743	717

작성자 : 부가가치세과 김한년(397-1706)

[2007년 9-7-6]

[A] Statistics compiled based on assessments of Simplified Taxpayers during 2007

[B] Zero-rate transaction is the transaction for which "0" tax rate is applicable under Article 11 of the Value Added Tax Law

9-7-7. 간이사업자 부가가치세 결정·경정 현황 II (1/2)

Assessment and Reassessment of Value Added Tax of Simplified Taxpayers II (1/2)

[단위 : 백만원]

In million won

구분 Classification		경정 건수 Number of Assessments [A] (1)	과세분매출 Taxable Transaction		영세율매출 Zero-rate Transaction [B]		매입세액 Input Tax		
			인원 Number of Assessments (2)	과세표준 Tax Base (3)	세액 Tax Amount (4)	인원 Number of Assessments (5)	과세표준 Tax Base (6)	인원 Number of Assessments (7)	과세표준 Tax Base (8)
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
지역별	by Place of Business	406,417	349,515	4,984,512	136,851	240	820	-	-
서울	Seoul	59,005	54,283	940,181	25,494	35	74	-	-
인천	Incheon	21,797	19,256	275,237	7,682	14	39	-	-
경기	Gyeonggi	92,251	85,418	1,104,164	30,271	58	505	-	-
강원	Gangwon	19,710	17,394	203,801	5,907	10	-	-	-
대전	Daejeon	14,934	13,484	180,062	5,033	12	49	-	-
충북	Chungbuk	18,161	13,026	159,733	4,329	3	9	-	-
충남	Chungnam	20,148	16,920	211,989	5,859	10	73	-	-
광주	Gwangju	11,604	9,267	108,718	2,714	11	0	-	-
전북	Jeonbuk	14,822	11,885	153,942	4,123	5	0	-	-
전남	Jeonnam	14,069	12,145	125,623	3,231	14	14	-	-
대구	Daegu	17,556	15,520	266,899	7,343	13	8	-	-
경북	Gyeongbuk	22,073	18,243	325,200	9,052	21	22	-	-
부산	Busan	27,118	21,237	396,450	11,216	13	5	-	-
울산	Ulsan	9,382	8,316	124,396	3,636	4	0	-	-
경남	Gyeongnam	35,661	26,955	343,737	9,166	16	22	-	-
제주	Jeju	8,126	6,166	64,380	1,795	1	-	-	-
업태별	by Industry	406,417	349,515	4,984,512	136,851	240	820	-	-
농·임·어업	Agriculture, Forestry & Fishing	35	22	275	5	-	-	-	-
광업	Mining	-	-	-	-	-	-	-	-
제조업	Manufacturing	3,648	2,858	32,957	721	1	-	-	-
전기·가스·수도업	Utilities	2	1	11	-	-	-	-	-
도매업	Wholesale	715	623	20,664	426	-	-	-	-
소매업	Retail	59,524	46,508	956,931	17,194	46	381	-	-
부동산매매업	Real Estate	29	27	167	4	-	-	-	-
건설업	Construction	897	486	10,261	308	-	-	-	-
음식업	Food Services	67,821	57,198	1,042,755	31,832	26	28	-	-
숙박업	Accommodation	2,938	2,383	30,152	929	1	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	9,310	5,237	37,321	1,331	9	3	-	-
부동산임대업	Rental of Real Estate	215,934	201,095	1,440,566	40,564	123	86	-	-
대리·중개·도급업	Agent, Brokerage & Contract	8,693	5,430	83,174	2,386	8	257	-	-
서비스업	Other Services	36,871	27,647	1,329,278	41,151	26	63	-	-

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 2007년도에 간이사업자로서 결정·경정 결의한 것을 기준으로 함

[B] 영세율매출은 부가가치세법 제11조 규정의 "0"세율이 적용되는 매출분임

9-7-7. 간이사업자 부가가치세 결정·경정 현황 II (2/2)

Assessment and Reassessment of Value Added Tax of Simplified Taxpayers II (2/2)

[단위 : 백만원]

In million won

구분 Classification		매입세액 Input Tax 세액 Tax Amount (9)	납부세액 Tax Payable (10=4-9)	경감· 공제세액 Tax Credit [D] (11)	기납부 세액 Tax Prepaid (12)	가산세액 Penalty Tax (13)	차감 고지세액 Tax amount Notified (14=10-11 -12+13+15)	차감 환급세액 Tax Refundable (15)
지역별	by Place of Business	-	136,851	34,303	17,674	17,748	109,488	6,866
서울	Seoul	-	25,494	6,596	3,970	3,787	20,288	1,573
인천	Incheon	-	7,682	1,499	1,319	1,224	6,419	331
경기	Gyeonggi	-	30,271	7,209	3,972	4,394	25,425	1,941
강원	Gangwon	-	5,907	1,313	719	595	4,754	284
대전	Daejeon	-	5,033	1,527	610	598	3,632	138
충북	Chungbuk	-	4,329	1,572	508	359	2,727	119
충남	Chungnam	-	5,859	1,807	1,125	606	4,132	599
광주	Gwangju	-	2,714	1,040	353	245	1,691	125
전북	Jeonbuk	-	4,123	1,232	619	453	2,868	143
전남	Jeonnam	-	3,231	1,440	313	239	1,872	155
대구	Daegu	-	7,343	1,436	763	999	6,311	168
경북	Gyeongbuk	-	9,052	1,995	651	1,105	7,757	246
부산	Busan	-	11,216	1,840	1,160	1,448	10,077	413
울산	Ulsan	-	3,636	771	295	570	3,253	113
경남	Gyeongnam	-	9,166	2,411	1,066	1,019	7,132	424
제주	Jeju	-	1,795	615	231	107	1,150	94
업태별	by Industry	-	136,851	34,303	17,674	17,748	109,488	6,866
농·임·어업	Agriculture, Forestry & Fishing	-	5	2	3	-	1	1
광업	Mining	-	-	-	-	-	-	-
제조업	Manufacturing	-	721	162	122	70	546	39
전기·가스·수도업	Utilities	-	-	-	-	-	-	-
도매업	Wholesale	-	426	82	82	159	444	23
소매업	Retail	-	17,194	7,612	2,577	2,387	10,211	819
부동산매매업	Real Estate	-	4	-	-	-	4	-
건설업	Construction	-	308	28	29	122	385	12
음식업	Food Services	-	31,832	20,289	2,562	1,205	11,301	1,115
숙박업	Accommodation	-	929	325	339	85	569	219
운수·창고·통신업	Transportation, Warehousing & Telecommunication	-	1,331	127	472	88	1,072	252
부동산임대업	Rental of Real Estate	-	40,564	1,506	7,415	7,114	41,496	2,739
대리·중개·도급업	Agent, Brokerage & Contract	-	2,386	139	674	329	2,087	185
서비스업	Other Services	-	41,151	4,031	3,399	6,189	41,372	1,462

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-7-7]

[A] Statistics compiled based on assessments of Simplified Taxpayers during 2007

[B] Zero-rate transaction is the transaction for which "0" tax rate is applicable under Article 11 of the Value Added Tax Law

9-7-8. 부가가치세 가산세 결정·경정 현황 (1/2)

Assessment and Reassessment of Penalty Tax (1/2)

[단위 : 백만원]

In million won

구분 Classification		합계 Total		사업자미등록 Non-registration		신고불성실 Non-filing	
		건수 Number of cases	세액 Penalty Tax	건수 Number of cases	세액 Penalty Tax	건수 Number of cases	세액 Penalty Tax
		(1)		(2)		(3)	
2005년	2005 Total	1,157,213	1,099,506	2,026	3,389	182,315	214,326
2006년	2006 Total	1,035,372	611,235	2,126	3,121	125,562	147,825
2007년	2007 Total	1,061,893	711,916	5,525	8,112	135,394	160,083
법인사업자	Corporations	222,114	394,423	120	1,357	32,492	67,184
농·임·어업	Agriculture, Forestry & Fishing	338	424	1	-	49	106
광업	Mining	689	1,093	-	-	105	287
제조업	Manufacturing	61,118	90,926	24	221	9,610	11,336
전기·가스·수도업	Utilities	172	682	-	-	64	192
도매업	Wholesale	39,934	162,528	10	38	6,712	27,374
소매업	Retail	4,754	5,782	2	1	890	991
부동산매매업	Real Estate	1,668	6,435	-	-	386	1,782
건설업	Construction	51,572	53,254	4	29	6,522	12,813
음식업	Food Services	2,019	1,339	1	4	378	283
숙박업	Accommodation	475	1,029	1	3	98	229
운수·창고·통신업	Transportation, Warehousing & Telecommunication	5,675	10,708	1	-	934	1,387
부동산임대업	Rental of Real Estate	2,618	4,401	41	388	501	1,296
대리·중개·도급업	Agent, Brokerage & Contract	8,816	10,609	5	-2	1,118	2,020
서비스업	Other Services	42,266	45,213	30	675	5,125	7,088
일반사업자	General Taxpayers	839,779	317,493	5,405	6,755	102,902	92,899
농·임·어업	Agriculture, Forestry & Fishing	196	21	-	-	28	6
광업	Mining	172	205	4	11	25	20
제조업	Manufacturing	164,765	49,411	233	272	15,575	8,740
전기·가스·수도업	Utilities	60	1	-	-	6	-
도매업	Wholesale	123,596	60,956	469	844	17,010	13,999
소매업	Retail	82,072	35,833	553	1,830	12,277	8,923
부동산매매업	Real Estate	1,638	7,279	24	128	431	1,482
건설업	Construction	111,281	30,430	732	1,284	10,070	5,497
음식업	Food Services	106,178	18,385	95	101	14,074	6,463
숙박업	Accommodation	3,009	2,148	33	115	632	749
운수·창고·통신업	Transportation, Warehousing & Telecommunication	56,277	4,199	40	35	4,037	754
부동산임대업	Rental of Real Estate	70,270	23,511	2,917	741	14,219	7,593
대리·중개·도급업	Agent, Brokerage & Contract	40,970	8,772	103	176	3,963	1,819
서비스업	Other Services	79,295	76,342	202	1,218	10,555	36,854

생산부서 : 부가가치세과(김한년 397-1706)

[다음페이지 계속]

[A] 합계표 불성실 가산세는 세금계산서합계표 제출불성실 가산세를 의미함

[B] 영세율 불성실 가산세는 영세율과세표준 신고불성실 가산세를 의미함

9-7-8. 부가가치세 가산세 결정·경정 현황 (2/2)

Assessment and Reassessment of Penalty Tax (2/2)

[단위 : 백만원]

In million won

구분 Classification	납부불성실 Non-payment or Under-Payment		합계표불성실 Failure to Present Summary of Tax Invoices [A]		영세율불성실 Failure to File Zero-rate Tax Base [B]	
	건수 Number of cases	세액 Penalty Tax	건수 Number of cases	세액 Penalty Tax	건수 Number of cases	세액 Penalty Tax
	(4)		(5)		(6)	
2005년 2005 Total	856,390	494,079	114,129	376,083	2,353	11,629
2006년 2006 Total	830,843	319,006	72,399	136,750	4,442	4,533
2007년 2007 Total	840,999	414,959	76,068	122,003	3,907	6,759
법인사업자 Corporations	159,740	225,313	27,341	94,426	2,421	6,143
농·임·어업 Agriculture, Forestry & Fishing	262	267	24	51	2	-
광업 Mining	513	562	70	241	1	3
제조업 Manufacturing	41,362	52,897	8,821	24,130	1,301	2,342
전기·가스·수도업 Utilities	82	281	25	209	1	-
도매업 Wholesale	26,471	86,266	6,129	46,073	612	2,777
소매업 Retail	3,256	3,224	581	1,476	25	90
부동산매매업 Real Estate	1,110	3,825	171	828	1	-
건설업 Construction	40,139	36,118	4,844	4,434	63	-140
음식업 Food Services	1,508	1,039	132	13	-	-
숙박업 Accommodation	321	758	55	39	-	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	3,831	4,822	876	3,732	33	767
부동산임대업 Rental of Real Estate	1,834	2,232	238	366	4	119
대리·중개·도급업 Agent, Brokerage & Contract	6,617	6,946	950	2,023	126	-378
서비스업 Other Services	32,434	26,076	4,425	10,811	252	563
일반사업자 General Taxpayers	681,259	189,646	48,727	27,577	1,486	616
농·임·어업 Agriculture, Forestry & Fishing	153	13	13	2	2	-
광업 Mining	130	165	13	9	-	-
제조업 Manufacturing	137,825	32,868	10,672	7,337	460	194
전기·가스·수도업 Utilities	51	1	3	-	-	-
도매업 Wholesale	95,959	38,964	9,433	6,874	725	275
소매업 Retail	64,667	22,926	4,407	2,077	168	77
부동산매매업 Real Estate	1,009	5,107	174	562	-	-
건설업 Construction	94,458	20,152	6,010	3,493	11	4
음식업 Food Services	88,107	11,179	3,893	642	9	-
숙박업 Accommodation	2,197	1,120	146	164	1	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	50,154	2,826	2,037	582	9	2
부동산임대업 Rental of Real Estate	48,909	12,503	4,215	2,667	10	7
대리·중개·도급업 Agent, Brokerage & Contract	34,147	5,344	2,716	1,411	41	22
서비스업 Other Services	63,493	36,478	4,995	1,757	50	35

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-7-8]

[A] Penalty for non-submission of summary of tax invoices

[B] Penalty for non-filing of zero-rate tax base

9-8-1. 사업자 현황 I (1/2)

Number of Taxpayers of Value Added Tax I (1/2)

[단위 : 명]

In person

구분 Classification	총사업자 All Taxpayers			법인사업자 Corporations [C]			개인사업자 Individuals		
	총계	신규	폐업	총계	신규	폐업	총계	신규	폐업
	Total [A]	Newly Registered [B]	Closed [B]	Total [A]	Newly Registered [B]	Closed [B]	Total [A]	Newly Registered [B]	Closed [B]
	(1=2+3)			(2)			(3=4+5+6)		
2003년 2003 Total	3,994,665	1,006,779	857,033	359,154	61,187	41,295	3,635,511	945,592	815,738
1기 The 1st Period	3,950,010	542,494	436,589	352,224	33,367	19,587	3,597,786	509,127	417,002
2기 The 2nd Period	3,994,665	464,285	420,444	359,154	27,820	21,708	3,635,511	436,465	398,736
2004년 2004 Total	3,942,247	884,932	731,159	372,041	57,406	31,867	3,570,206	827,526	699,292
1기 The 1st Period	3,940,269	466,825	380,665	363,284	30,281	15,362	3,576,985	436,544	365,304
2기 The 2nd Period	3,942,247	418,107	350,494	372,041	27,125	16,506	3,570,206	390,982	333,988
2005년 2005 Total	4,121,612	880,716	795,755	400,398	66,375	41,761	3,721,214	814,341	753,994
1기 The 1st Period	4,065,059	447,886	395,167	390,435	34,496	17,977	3,674,624	413,390	377,190
2기 The 2nd Period	4,121,612	432,830	400,588	400,398	31,879	23,784	3,721,214	400,951	376,804
2006년 2006 Total	4,891,024	1,010,360	795,369	425,667	65,016	37,625	4,465,357	945,344	757,744
1기 The 1st Period	4,280,745	470,022	382,229	411,641	33,316	19,960	3,869,104	436,706	362,269
2기 The 2nd Period	4,891,024	540,338	413,140	425,667	31,700	17,665	4,465,357	508,638	395,475
2007년 2007 Total	5,005,870	1,135,831	894,776	479,140	75,767	46,714	4,526,730	1,060,064	848,062
1기 The 1st Period	4,940,254	623,341	449,166	469,163	39,180	20,116	3,975,209	527,873	387,090
2기 The 2nd Period	5,005,870	512,490	445,610	479,140	36,587	26,598	4,526,730	532,191	460,972

생산부서 : 부가가치세과(김승현 397-1716), 법인세과(김정주 397-1822), 소득세과(이용선 397-1742)

[다음페이지 계속]

[A] 2007년은 과세기간말 가동사업자 기준이며 2005년 이전은 각 과세기간에 신고한 사업자 수임

[B] 신규 및 폐업은 과세기간 중에 신규 등록 또는 폐업한 사업자 수임

[C] 지점법인을 포함한 법인수 임

[A] Based on the number of taxpayers in operation as of the end of each period (Before 2005, total number was counted based on final returns filed during each taxable year)

[B] The numbers of "newly registered" or "closed" refer to those of taxpayers newly registered or closed during each taxable period

[C] Includes branch corporations

9-8-1. 사업자 현황 I (2/2)

Number of Taxpayers of Value Added Tax I (2/2)

[단위 : 명]

In person

구분 Classification	일반사업자 General Taxpayers			간이사업자 Simplified Taxpayers			면세사업자 VAT Exempted Taxpayers [D]		
	총계	신규	폐업	총계	신규	폐업	총계	신규	폐업
	Total [A]	Newly Registered [B]	Closed [B]	Total [A]	Newly Registered [B]	Closed [B]	Total [A]	Newly Registered [B]	Closed [B]
	(4)			(5)			(6)		
2003년 2003 Total	1,861,707	499,122	409,490	1,773,804	446,470	406,248	**	**	**
1기 The 1st Period	1,801,707	259,436	205,396	1,796,079	249,691	211,606	**	**	**
2기 The 2nd Period	1,861,707	239,686	204,094	1,773,804	196,779	194,642	**	**	**
2004년 2004 Total	1,924,877	468,309	367,781	1,645,329	359,217	331,511	**	**	**
1기 The 1st Period	1,894,794	249,133	188,777	1,682,191	187,411	176,527	**	**	**
2기 The 2nd Period	1,924,877	219,176	179,004	1,645,329	171,806	154,984	**	**	**
2005년 2005 Total	2,117,551	461,862	393,941	1,603,663	352,479	360,053	**	**	**
1기 The 1st Period	2,085,285	235,659	195,541	1,589,339	177,731	181,649	**	**	**
2기 The 2nd Period	2,117,551	226,203	198,400	1,603,663	174,748	178,404	**	**	**
2006년 2006 Total	2,246,698	454,212	353,763	1,719,556	387,046	314,806	499,103	104,086	89,175
1기 The 1st Period	2,192,281	236,731	191,437	1,676,823	199,975	170,832	-	-	-
2기 The 2nd Period	2,246,698	217,481	162,326	1,719,556	187,071	143,974	499,103	104,086	89,175
2007년 2007 Total	2,376,390	516,381	410,851	1,653,569	440,978	349,770	496,771	102,705	87,441
1기 The 1st Period	2,338,903	273,564	206,236	1,636,306	254,309	180,854	-	-	-
2기 The 2nd Period	2,376,390	242,817	204,615	1,653,569	186,669	168,916	496,771	102,705	87,441

생산부서 : 부가가치세과(김승현 397-1716), 법인세과(김정주 397-1822), 소득세과(이용선 397-1742)

[2007년 9-8-1]

[D] 면세사업자의 과세기간은 1년(1.1-12.31)으로 각 사업연도 2기에 포함함

[D] Taxation period for VAT exempted Taxpayers is a year(Jan 1 ~ Dec. 31) and is considered as 2nd period

9-8-2. 사업자 현황 II (1/2)

Number of Taxpayers of Value Added Tax II (1/2) [A] [B]

[단위 : 명]

In person

구분 Classification	총사업자 All Taxpayers			법인사업자 Corporations [C]			개인사업자 Individuals		
	총계	신규	폐업	총계	신규	폐업	총계	신규	폐업
	Total	Newly Registered	Closed	Total	Newly Registered	Closed	Total	Newly Registered	Closed
	(1=2+3)			(2)			(3=4+5+6)		
2007년 2007 Year	5,005,870	1,135,831	894,776	479,140	75,767	46,714	4,526,730	1,060,064	848,062
지역별 by Place of Business	5,005,870	1,135,831	894,776	479,140	75,767	46,714	4,526,730	1,060,064	848,062
서울 Seoul	1,252,393	259,871	213,581	160,048	25,749	16,478	1,092,345	234,122	197,103
인천 Incheon	249,523	59,905	49,554	20,274	2,950	1,949	229,249	56,955	47,605
경기 Gyeonggi	1,117,576	286,406	209,854	99,940	16,345	9,985	1,017,636	270,061	199,869
강원 Gangwon	156,276	35,837	28,981	11,655	1,483	987	144,621	34,354	27,994
대전 Daejeon	144,007	33,567	28,461	11,454	1,888	1,251	132,553	31,679	27,210
충북 Chungbuk	146,359	32,913	26,272	13,749	2,067	1,335	132,610	30,846	24,937
충남 Chungnam	194,088	44,187	33,308	17,682	2,888	1,510	176,406	41,299	31,798
광주 Gwangju	129,467	31,418	24,762	12,202	2,090	1,142	117,265	29,328	23,620
전북 Jeonbuk	163,360	37,202	29,117	14,344	2,280	1,333	149,016	34,922	27,784
전남 Jeonnam	169,837	33,765	26,176	16,915	2,487	1,294	152,922	31,278	24,882
대구 Daegu	234,368	51,331	40,056	16,062	2,499	1,624	218,306	48,832	38,432
경북 Gyeongbuk	241,081	52,787	40,032	20,451	2,851	1,637	220,630	49,936	38,395
부산 Busan	348,559	70,431	61,137	27,704	4,439	2,893	320,855	65,992	58,244
울산 Ulsan	93,950	23,758	18,527	7,499	1,204	737	86,451	22,554	17,790
경남 Gyeongnam	304,119	68,601	53,953	24,308	3,863	2,087	279,811	64,738	51,866
제주 Jeju	60,907	13,852	11,005	4,853	684	472	56,054	13,168	10,533
업태별 By Industry	5,005,870	1,135,831	894,776	479,140	75,767	46,714	4,526,730	1,060,064	848,062
농·임·어업 Agriculture, Forestry & Fishing	60,624	7,059	6,296	4,203	1,332	391	56,421	5,727	5,905
광업 Mining	2,217	229	249	1,184	162	133	1,033	67	116
제조업 Manufacturing	425,749	58,070	52,670	103,815	13,970	9,384	321,934	44,100	43,286
전기·가스·수도업 Utilities	1,507	644	154	1,079	379	81	428	265	73
도매업 Wholesale	470,216	94,862	81,771	90,581	15,787	10,889	379,635	79,075	70,882
소매업 Retail	702,519	192,217	174,540	18,151	4,003	2,362	684,368	188,214	172,178
부동산매매업 Real Estate	14,094	5,194	2,948	6,158	1,906	913	7,936	3,288	2,035
건설업 Construction	307,267	59,738	47,926	75,109	8,997	5,450	232,158	50,741	42,476
음식업 Food Services	581,817	194,371	185,076	9,594	2,264	1,254	572,223	192,107	183,822
숙박업 Accommodation	32,128	6,323	5,458	1,074	191	85	31,054	6,132	5,373
운수·창고·통신업 Transportation, Warehousing & Telecommunication	486,841	77,672	61,711	27,952	3,578	2,121	458,889	74,094	59,590
부동산임대업 Rental of Real Estate	992,619	196,220	70,368	22,502	2,791	1,724	970,117	193,429	68,644
대리·중개·도급업 Agent, Brokerage & Contract	25,657	13,393	7,294	1,524	281	131	24,133	13,112	7,163
서비스업 Other Services	902,615	229,839	198,315	116,214	20,126	11,796	786,401	209,713	186,519

작성자 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[다음페이지 계속]

[A] 총계는 각 2007.12.31 현재 가동사업자 기준임

[B] 신규 및 폐업은 2007년중 신규 등록 또는 폐업한 사업자 수임

[C] 법인사업자는 지점도 포함하였으며, 대표자의 성별을 기준으로 작성

[D] 면세사업자의 과세기간은 1년(1.1-12.31)으로 각 사업연도 2기에 포함함

9-8-2. 사업자 현황 II (2/2)

Number of Taxpayers of Value Added Tax II (2/2) [A] [B]

[단위 : 명]

In person

구분 Classification		일반사업자 General Taxpayers			간이사업자 Simplified Taxpayers			면세사업자 VAT Exempted Taxpayers [D]		
		총계	신규	폐업	총계	신규	폐업	총계	신규	폐업
		Total	Newly Registered	Closed	Total	Newly Registered	Closed	Total	Newly Registered	Closed
		(4)			(5)			(6)		
2007년	2007 Year	2,376,390	516,381	410,851	1,653,569	440,978	349,770	496,771	102,705	87,441
지역별	by Place of Business	2,376,390	516,381	410,851	1,653,569	440,978	349,770	496,771	102,705	87,441
서울	Seoul	633,148	128,899	109,135	345,090	80,893	66,817	114,107	24,330	21,151
인천	Incheon	129,180	28,871	24,167	78,636	23,320	19,459	21,433	4,764	3,979
경기	Gyeonggi	595,077	140,247	105,069	325,538	106,219	76,711	97,021	23,595	18,089
강원	Gangwon	57,590	11,815	9,342	69,228	19,291	15,826	17,803	3,248	2,826
대전	Daejeon	63,108	13,897	11,709	55,002	14,401	12,479	14,443	3,381	3,022
충북	Chungbuk	59,747	13,511	9,874	59,784	14,522	12,820	13,079	2,813	2,243
충남	Chungnam	78,323	17,603	12,563	76,066	19,175	16,064	22,017	4,521	3,171
광주	Gwangju	57,003	13,460	10,930	47,361	12,910	9,942	12,901	2,958	2,748
전북	Jeonbuk	62,679	13,787	11,212	67,894	17,679	13,687	18,443	3,456	2,885
전남	Jeonnam	60,618	12,757	9,842	66,626	14,730	11,498	25,678	3,791	3,542
대구	Daegu	114,862	22,626	17,667	83,186	21,954	17,053	20,258	4,252	3,712
경북	Gyeongbuk	97,417	20,326	15,454	94,248	24,268	18,558	28,965	5,342	4,383
부산	Busan	170,216	34,062	29,261	118,281	26,277	22,643	32,358	5,653	6,340
울산	Ulsan	42,628	10,578	8,238	33,771	9,782	7,810	10,052	2,194	1,742
경남	Gyeongnam	134,058	29,400	22,808	107,078	28,636	23,303	38,675	6,702	5,755
제주	Jeju	20,736	4,542	3,580	25,780	6,921	5,100	9,538	1,705	1,853
업태별	By Industry	2,376,390	516,381	410,851	1,653,569	440,978	349,770	496,771	102,705	87,441
농·임·어업	Agriculture, Forestry & Fishing	651	152	112	189	73	53	55,581	5,502	5,740
광업	Mining	365	48	63	-	-	-	668	19	53
제조업	Manufacturing	284,837	38,821	38,780	24,181	2,958	2,517	12,916	2,321	1,989
전기·가스·수도업	Utilities	415	264	72	12	1	1	1	-	-
도매업	Wholesale	315,167	66,698	59,046	275	218	133	64,193	12,159	11,703
소매업	Retail	303,669	66,289	57,507	298,255	103,183	98,026	82,444	18,742	16,645
부동산매매업	Real Estate	6,743	2,803	1,673	4	3	4	1,189	482	358
건설업	Construction	221,215	46,264	38,640	2,927	771	891	8,016	3,706	2,945
음식업	Food Services	243,727	79,080	63,639	328,385	113,011	120,142	111	16	41
숙박업	Accommodation	11,262	2,098	1,738	19,592	4,024	3,605	200	10	30
운수·창고·통신업	Transportation, Warehousing & Telecommunication	206,738	49,879	37,160	250,299	24,079	22,296	1,852	136	134
부동산임대업	Rental of Real Estate	486,846	73,982	39,513	444,548	111,138	26,576	38,723	8,309	2,555
대리·중개·도급업	Agent, Brokerage & Contract	21,604	12,172	6,358	1,527	412	449	1,002	528	356
서비스업	Other Services	273,151	77,831	66,550	283,375	81,107	75,077	229,875	50,775	44,892

작성처 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[2007년 9-8-2, 9-8-3]

[A] Based on the number of taxpayers in operation as of end 2007

[B] Number of taxpayers newly registered or closed are those newly registered or closed during each 2007 year

[C] Corporations Include branch corporations

[D] Taxation period for VAT exempted Taxpayers is a year(Jan 1 ~ Dec. 31) and is considered as 2nd period

9-8-3. 성별·업태별 사업자 현황 (1/2)

Number of Taxpayers, by Gender and by Industry (1/2) [A] [B]

[단위 : 명]

In person

구분 Classification		총사업자 All Taxpayers			법인사업자 Corporations [C]			개인사업자 Individuals		
		총계	신규	폐업	총계	신규	폐업	총계	신규	폐업
		Total	Newly Registered	Closed	Total	Newly Registered	Closed	Total	Newly Registered	Closed
		(1=2+3)			(2)			(3=4+5+6)		
2007년	2007 Total	5,005,870	1,135,831	894,776	479,140	75,767	46,714	4,526,730	1,060,064	848,062
남성	male	3,268,156	645,200	500,670	417,446	63,787	40,392	2,850,710	581,413	460,278
농·임·어업	Agriculture, Forestry & Fishing	51,665	5,378	5,072	3,756	1,173	339	47,909	4,205	4,733
광업	Mining	1,927	203	204	1,049	146	110	878	57	94
제조업	Manufacturing	350,827	43,015	40,384	92,673	12,120	8,219	258,154	30,895	32,165
전기·가스·수도업	Utilities	1,287	483	122	972	308	71	315	175	51
도매업	Wholesale	358,162	65,460	57,184	78,309	13,215	9,304	279,853	52,245	47,880
소매업	Retail	346,795	79,003	72,694	16,271	3,441	2,108	330,524	75,562	70,586
부동산매매업	Real Estate	10,659	3,715	2,120	5,204	1,582	775	5,455	2,133	1,345
건설업	Construction	254,933	45,194	37,086	63,098	7,250	4,720	191,835	37,944	32,366
음식업	Food Services	197,738	71,159	64,712	8,479	1,940	1,062	189,259	69,219	63,650
숙박업	Accommodation	14,684	3,025	2,357	911	167	76	13,773	2,858	2,281
운수·창고·통신업	Transportation, Warehousing & Telecommunication	447,335	65,760	53,017	23,746	2,873	1,826	423,589	62,887	51,191
부동산임대업	Rental of Real Estate	618,384	118,446	40,899	19,724	2,446	1,588	598,660	116,000	39,311
대리·중개·도급업	Agent, Brokerage & Contract	12,130	4,448	2,563	1,359	238	107	10,771	4,210	2,456
서비스업	Other Services	601,630	139,911	122,256	101,895	16,888	10,087	499,735	123,023	112,169
여성	Female	1,734,709	490,009	393,704	59,656	11,673	6,085	1,675,053	478,336	387,619
농·임·어업	Agriculture, Forestry & Fishing	8,955	1,679	1,223	443	158	52	8,512	1,521	1,171
광업	Mining	290	26	45	135	16	23	155	10	22
제조업	Manufacturing	74,687	15,031	12,259	10,960	1,832	1,144	63,727	13,199	11,115
전기·가스·수도업	Utilities	216	161	29	103	71	7	113	90	22
도매업	Wholesale	111,066	29,085	24,390	11,673	2,464	1,486	99,393	26,621	22,904
소매업	Retail	355,620	113,189	101,831	1,804	548	247	353,816	112,641	101,584
부동산매매업	Real Estate	3,410	1,471	826	933	316	136	2,477	1,155	690
건설업	Construction	52,312	14,533	10,838	11,994	1,739	728	40,318	12,794	10,110
음식업	Food Services	384,002	123,199	120,346	1,058	317	180	382,944	122,882	120,166
숙박업	Accommodation	17,430	3,297	3,099	153	23	9	17,277	3,274	3,090
운수·창고·통신업	Transportation, Warehousing & Telecommunication	39,453	11,904	8,689	4,158	697	293	35,295	11,207	8,396
부동산임대업	Rental of Real Estate	373,764	77,705	29,429	2,710	336	126	371,054	77,369	29,303
대리·중개·도급업	Agent, Brokerage & Contract	13,515	8,941	4,731	155	41	24	13,360	8,900	4,707
서비스업	Other Services	299,989	89,788	75,969	13,377	3,115	1,630	286,612	86,673	74,339
기타	Others [D]	3,005	622	402	2,038	307	237	967	315	165

작성자 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[다음페이지 계속]

[A] 총계는 각 2007.12.31 현재 가동사업자 기준임

[B] 신규 및 폐업은 2007년중 신규 등록 또는 폐업한 사업자 수임

[C] 법인사업자는 지점도 포함하였으며, 대표자의 성별을 기준으로 작성

[D] 기타는 외국인 등 남녀 성별구분이 안되는 사업자를 의미함

9-8-3. 성별·업태별 사업자현황 (2/2)

Number of Taxpayers, by Gender and by Industry (2/2) [A] [B]

[단위 : 명]

In person

구분 Classification		일반사업자 General Taxpayers			간이사업자 Simplified Taxpayers			면세사업자 VAT Exempted Taxpayers		
		총계	신규	폐업	총계	신규	폐업	총계	신규	폐업
		Total	Newly Registered	Closed	Total	Newly Registered	Closed	Total	Newly Registered	Closed
		(4)			(5)			(6)		
2007년	2007 Total	2,376,390	516,381	410,851	1,653,569	440,978	349,770	496,771	102,705	87,441
남성	male	1,601,387	318,164	256,343	931,081	204,738	151,235	318,242	58,511	52,700
농·임·어업	Agriculture, Forestry & Fishing	583	136	95	139	59	45	47,187	4,010	4,593
광업	Mining	302	41	49	-	-	-	576	16	45
제조업	Manufacturing	234,550	28,027	29,471	14,147	1,341	1,373	9,457	1,527	1,321
전기·가스·수도업	Utilities	306	174	50	8	1	1	1	-	-
도매업	Wholesale	234,488	44,275	39,976	174	149	85	45,191	7,821	7,819
소매업	Retail	169,673	33,458	29,702	114,555	32,269	31,617	46,296	9,835	9,267
부동산매매업	Real Estate	4,682	1,835	1,132	3	3	3	770	295	210
건설업	Construction	183,917	35,041	29,701	2,588	626	754	5,330	2,277	1,911
음식업	Food Services	96,795	33,829	26,933	92,414	35,383	36,695	50	7	22
숙박업	Accommodation	6,290	1,129	931	7,342	1,722	1,333	141	7	17
운수·창고·통신업	Transportation, Warehousing & Telecommunication	179,891	40,736	30,458	242,244	22,036	20,623	1,454	115	110
부동산임대업	Rental of Real Estate	278,781	43,214	20,846	299,135	68,195	17,086	20,744	4,591	1,379
대리·중개·도급업	Agent, Brokerage & Contract	9,130	3,737	2,074	1,008	165	242	633	308	140
서비스업	Other Services	201,999	52,532	44,925	157,324	42,789	41,378	140,412	27,702	25,866
여성	Female	774,271	197,960	154,370	722,292	236,195	198,513	178,490	44,181	34,736
농·임·어업	Agriculture, Forestry & Fishing	68	16	17	50	14	8	8,394	1,491	1,146
광업	Mining	63	7	14	-	-	-	92	3	8
제조업	Manufacturing	50,235	10,788	9,303	10,034	1,617	1,144	3,458	794	668
전기·가스·수도업	Utilities	109	90	22	4	-	-	-	-	-
도매업	Wholesale	80,296	22,217	18,972	101	69	48	18,996	4,335	3,884
소매업	Retail	133,986	32,827	27,802	183,682	70,907	66,404	36,148	8,907	7,378
부동산매매업	Real Estate	2,057	968	541	1	-	1	419	187	148
건설업	Construction	37,293	11,220	8,939	339	145	137	2,686	1,429	1,034
음식업	Food Services	146,918	45,246	36,702	235,965	77,627	83,445	61	9	19
숙박업	Accommodation	4,972	969	807	12,246	2,302	2,270	59	3	13
운수·창고·통신업	Transportation, Warehousing & Telecommunication	26,844	9,143	6,700	8,053	2,043	1,672	398	21	24
부동산임대업	Rental of Real Estate	207,840	30,746	18,649	145,255	42,910	9,480	17,959	3,713	1,174
대리·중개·도급업	Agent, Brokerage & Contract	12,472	8,433	4,284	519	247	207	369	220	216
서비스업	Other Services	71,118	25,290	21,618	126,043	38,314	33,697	89,451	23,069	19,024
기타	Others [D]	732	257	138	196	45	22	39	13	5

작성처 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[2007년 9-8-4]

[A] Based on the number of taxpayers in operation as of end 2007

[B] Number of taxpayers newly registered or closed are those newly registered or closed during each 2007 year

[C] Corporations Include branch corporations

[D] Taxation period for VAT exempted Taxpayers is a year(Jan 1 ~ Dec. 31) and is considered as 2nd period

9-8-4. 지역별 가동사업자 현황 (1/4)

Number of Taxpayers in Operation by Region (1/4)

[단위 : 명]

In person

구분 Classification		합계 Total [A]	서울 Seoul	인천 Incheon	경기 Gyeonggi	강원 Gangwon	대전 Daejeon	충북 Chungbuk	충남 Chungnam
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2007년	2007 Total	5,005,870	1,252,393	249,523	1,117,576	156,276	144,007	146,359	194,088
법인사업자	Corporations	479,140	160,048	20,274	99,940	11,655	11,454	13,749	17,682
농·임·어업	Agriculture, Forestry & Fishing	4,203	92	43	618	308	22	213	559
광업	Mining	1,184	114	25	128	210	13	88	98
제조업	Manufacturing	103,815	19,968	6,471	32,746	1,655	1,854	3,954	4,927
전기.가스.수도업	Utilities	1,079	129	37	132	66	22	35	54
도매업	Wholesale	90,581	40,309	3,398	18,468	1,376	2,157	1,449	1,907
소매업	Retail	18,151	5,537	745	3,525	568	510	574	686
부동산매매업	Real Estate	6,158	2,649	210	1,321	100	196	126	173
건설업	Construction	75,109	16,321	2,713	13,618	3,375	1,929	3,197	3,995
음식업	Food Services	9,594	3,744	446	1,912	170	265	276	349
숙박업	Accommodation	1,074	185	35	122	135	23	39	70
운수.창고.통신업	Transportation, Warehousing & Telecommunication	27,952	8,227	1,536	4,359	721	632	817	991
부동산임대업	Rental of Real Estate	22,502	6,364	995	4,358	704	716	704	789
대리.중개.도급업	Agent, Brokerage & Contract	1,524	679	31	202	28	38	30	39
서비스업	Other Services	116,214	55,730	3,589	18,431	2,239	3,077	2,247	3,045
일반사업자	General Taxpayers	2,376,390	633,148	129,180	595,077	57,590	63,108	59,747	78,323
농·임·어업	Agriculture, Forestry & Fishing	651	16	10	126	123	5	37	36
광업	Mining	365	11	3	23	39	-	32	48
제조업	Manufacturing	284,837	57,495	20,231	87,486	3,355	4,770	5,633	7,221
전기.가스.수도업	Utilities	415	27	6	37	18	-	28	37
도매업	Wholesale	315,167	103,986	14,355	66,575	5,930	9,436	6,852	8,137
소매업	Retail	303,669	69,935	14,641	62,408	10,597	9,224	10,046	12,940
부동산매매업	Real Estate	6,743	1,350	684	2,862	113	133	122	259
건설업	Construction	221,215	42,351	10,469	41,110	11,773	6,497	9,177	11,785
음식업	Food Services	243,727	59,455	12,071	54,442	8,669	6,850	6,379	9,229
숙박업	Accommodation	11,262	1,783	503	2,121	879	320	343	817
운수.창고.통신업	Transportation, Warehousing & Telecommunication	206,738	24,036	13,912	52,291	4,423	5,561	7,558	8,744
부동산임대업	Rental of Real Estate	486,846	183,935	27,465	159,573	5,300	11,770	6,975	10,742
대리.중개.도급업	Agent, Brokerage & Contract	21,604	5,490	1,095	4,531	337	832	421	494
서비스업	Other Services	273,151	83,278	13,735	61,492	6,034	7,710	6,144	7,834

작성자 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[다음페이지 계속]

[A] 2007.12.31 현재 가동사업자를 기준으로 작성

[B] 법인사업자는 지점도 포함됨

[A] Based on the number of businesses in operation as of December 31, 2007

[B] Corporations Include branch corporations

9-8-4. 지역별 가동사업자 현황 (2/4)

Number of Taxpayers in Operation by Region (2/4)

[단위 : 명]

In person

		광주	전북	전남	대구	경북	부산	울산	경남	제주
		Gwangju	Jeonbuk	Jeonnam	Daegu	Gyeongbuk	Busan	Ulsan	Gyeongnam	Jeju
구분 Classification		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
2007년	2007 Total	129,467	163,360	169,837	234,368	241,081	348,559	93,950	304,119	60,907
법인사업자	Corporations	12,202	14,344	16,915	16,062	20,451	27,704	7,499	24,308	4,853
농·임·어업	Agriculture, Forestry & Fishing	35	463	763	19	369	112	39	332	216
광업	Mining	11	73	92	25	164	16	19	100	8
제조업	Manufacturing	2,112	2,869	3,093	3,446	5,849	4,920	1,775	7,783	393
전기·가스·수도업	Utilities	68	77	174	27	107	30	26	77	18
도매업	Wholesale	2,475	1,920	2,275	2,843	1,937	5,865	896	2,688	618
소매업	Retail	733	623	674	702	675	1,082	376	931	210
부동산매매업	Real Estate	209	78	63	187	62	422	84	235	43
건설업	Construction	2,006	3,588	4,839	2,635	5,224	3,825	1,558	5,099	1,187
음식업	Food Services	222	197	147	328	325	553	178	413	69
숙박업	Accommodation	29	43	47	29	69	71	11	73	93
운수·창고·통신업	Transportation, Warehousing & Telecommunication	750	907	1,425	968	1,221	2,833	627	1,396	542
부동산임대업	Rental of Real Estate	774	854	689	1,066	916	1,947	324	1,028	274
대리·중개·도급업	Agent, Brokerage & Contract	33	48	38	64	46	89	13	47	99
서비스업	Other Services	2,745	2,604	2,596	3,723	3,487	5,939	1,573	4,106	1,083
일반사업자	General Taxpayers	57,003	62,679	60,618	114,862	97,417	170,216	42,628	134,058	20,736
농·임·어업	Agriculture, Forestry & Fishing	4	30	100	5	81	13	4	43	18
광업	Mining	2	26	48	1	75	2	7	48	-
제조업	Manufacturing	4,632	5,293	4,459	21,507	13,073	22,880	3,831	21,762	1,209
전기·가스·수도업	Utilities	15	55	107	9	27	5	3	33	8
도매업	Wholesale	7,925	8,080	6,419	17,616	10,822	25,716	4,994	16,066	2,258
소매업	Retail	8,895	11,134	10,566	16,642	16,806	21,967	5,880	18,012	3,976
부동산매매업	Real Estate	49	43	36	195	131	266	44	397	59
건설업	Construction	7,889	9,762	10,567	10,404	13,361	12,675	4,979	14,996	3,420
음식업	Food Services	6,704	6,708	7,645	9,671	11,438	17,255	6,435	17,089	3,687
숙박업	Accommodation	278	421	501	376	701	793	262	857	307
운수·창고·통신업	Transportation, Warehousing & Telecommunication	5,125	8,790	10,147	11,573	12,039	22,487	5,228	13,511	1,313
부동산임대업	Rental of Real Estate	7,235	5,045	4,018	12,995	6,770	25,431	4,011	13,547	2,034
대리·중개·도급업	Agent, Brokerage & Contract	896	596	612	1,423	674	1,987	601	1,463	152
서비스업	Other Services	7,354	6,696	5,393	12,445	11,419	18,739	6,349	16,234	2,295

작성자 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[다음페이지 계속]

9-8-4. 지역별 가동사업자 현황 (3/4)

Number of Taxpayers in Operation by Region (3/4)

[단위 : 명]

In person

구분 Classification		합계 Total [A]	서울 Seoul	인천 Incheon	경기 Gyeonggi	강원 Gangwon	대전 Daejeon	충북 Chungbuk	충남 Chungnam
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2007년	2007 Total	5,005,870	1,252,393	249,523	1,117,576	156,276	144,007	146,359	194,088
간이사업자	Simplified Taxpayers	1,653,569	345,090	78,636	325,538	69,228	55,002	59,784	76,066
농·임·어업	Agriculture, Forestry & Fishing	189	6	5	40	17	4	17	18
광업	Mining	-	-	-	-	-	-	-	-
제조업	Manufacturing	24,181	3,150	847	2,780	1,163	699	1,243	2,112
전기.가스.수도업	Utilities	12	1	1	-	2	-	-	1
도매업	Wholesale	275	34	4	45	6	5	8	12
소매업	Retail	298,255	51,996	13,653	54,014	13,116	9,873	11,071	15,222
부동산매매업	Real Estate	4	1	-	1	-	-	-	1
건설업	Construction	2,927	8	10	438	370	-	249	401
음식업	Food Services	328,385	48,185	14,840	59,761	18,761	10,293	14,786	18,270
숙박업	Accommodation	19,592	2,013	814	2,574	1,789	535	682	1,758
운수.창고.통신업	Transportation, Warehousing & Telecommunication	250,299	68,306	14,182	49,842	7,079	7,973	6,875	7,102
부동산임대업	Rental of Real Estate	444,548	111,451	20,098	93,889	15,319	15,916	15,071	17,296
대리.중개.도급업	Agent, Brokerage & Contract	1,527	222	62	215	31	23	37	111
서비스업	Other Services	283,375	59,717	14,120	61,939	11,575	9,681	9,745	13,762
면세사업자	VAT Exempted Taxpayers	496,771	114,107	21,433	97,021	17,803	14,443	13,079	22,017
농·임·어업	Agriculture, Forestry & Fishing	55,581	83	1,504	6,477	4,134	97	1,174	5,018
광업	Mining	668	-	13	26	7	2	1	63
제조업	Manufacturing	12,916	5,248	340	2,029	282	270	235	387
전기.가스.수도업	Utilities	1	-	-	-	-	-	-	-
도매업	Wholesale	64,193	13,629	3,421	12,072	2,015	1,820	1,760	2,722
소매업	Retail	82,444	14,968	3,793	15,574	3,939	2,362	2,767	4,291
부동산매매업	Real Estate	1,189	190	166	526	53	19	14	50
건설업	Construction	8,016	2,932	443	2,252	65	90	103	181
음식업	Food Services	111	20	2	21	3	2	7	6
숙박업	Accommodation	200	31	5	40	7	4	5	14
운수.창고.통신업	Transportation, Warehousing & Telecommunication	1,852	234	66	744	59	38	42	55
부동산임대업	Rental of Real Estate	38,723	16,813	1,589	8,965	439	1,377	637	1,861
대리.중개.도급업	Agent, Brokerage & Contract	1,002	187	30	236	21	8	16	45
서비스업	Other Services	229,875	59,772	10,061	48,059	6,779	8,354	6,318	7,324

작성자 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[다음페이지 계속]

9-8-4. 지역별 가동사업자 현황 (4/4)

Number of Taxpayers in Operation by Region (4/4)

[단위 : 명]

In person

		광주	전북	전남	대구	경북	부산	울산	경남	제주
		Gwangju	Jeonbuk	Jeonnam	Daegu	Gyeongbuk	Busan	Ulsan	Gyeongnam	Jeju
구분 Classification		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
2007년	2007 Total	129,467	163,360	169,837	234,368	241,081	348,559	93,950	304,119	60,907
간이사업자	Simplified Taxpayers	47,361	67,894	66,626	83,186	94,248	118,281	33,771	107,078	25,780
농·임·어업	Agriculture, Forestry & Fishing	-	10	15	4	15	10	4	19	5
광업	Mining	-	-	-	-	-	-	-	-	-
제조업	Manufacturing	859	1,899	1,868	838	2,330	1,748	401	1,865	379
전기·가스·수도업	Utilities	-	5	-	-	-	1	-	1	-
도매업	Wholesale	6	16	55	12	20	17	2	14	19
소매업	Retail	9,042	15,361	16,198	15,399	19,414	21,988	5,411	22,440	4,057
부동산매매업	Real Estate	-	-	-	-	1	-	-	-	-
건설업	Construction	-	361	301	11	325	15	4	323	111
음식업	Food Services	8,300	13,113	16,207	17,613	26,408	21,122	7,513	27,549	5,664
숙박업	Accommodation	510	832	1,060	681	1,424	1,421	492	2,214	793
운수·창고·통신업	Transportation, Warehousing & Telecommunication	7,126	8,281	6,362	14,902	9,966	21,349	4,702	11,307	4,945
부동산임대업	Rental of Real Estate	13,790	16,884	14,157	21,655	18,830	31,467	9,762	23,383	5,580
대리·중개·도급업	Agent, Brokerage & Contract	36	109	283	44	35	89	10	161	59
서비스업	Other Services	7,692	11,023	10,120	12,027	15,480	19,054	5,470	17,802	4,168
면세사업자	VAT Exempted Taxpayers	12,901	18,443	25,678	20,258	28,965	32,358	10,052	38,675	9,538
농·임·어업	Agriculture, Forestry & Fishing	69	2,305	9,188	184	6,478	1,243	455	13,930	3,242
광업	Mining	1	12	540	-	1	-	1	-	1
제조업	Manufacturing	236	373	938	539	785	522	151	459	122
전기·가스·수도업	Utilities	-	-	-	-	-	1	-	-	-
도매업	Wholesale	2,402	2,563	3,230	2,856	3,802	5,802	1,028	3,772	1,299
소매업	Retail	2,145	3,955	4,697	3,785	5,924	5,683	1,854	5,013	1,694
부동산매매업	Real Estate	7	9	14	43	26	17	10	37	8
건설업	Construction	24	40	18	702	423	404	112	169	58
음식업	Food Services	1	8	3	5	19	3	-	11	-
숙박업	Accommodation	3	12	12	2	19	16	2	28	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	57	57	57	61	57	184	34	97	10
부동산임대업	Rental of Real Estate	540	744	281	861	1,027	2,101	487	603	398
대리·중개·도급업	Agent, Brokerage & Contract	28	37	33	36	56	156	32	50	31
서비스업	Other Services	7,388	8,328	6,667	11,184	10,348	16,226	5,886	14,506	2,675

작성자 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[2008년 신규]

9-8-5. 폐업사유별 폐업자 현황 (1/4)

Number of Taxpayers Closed, by Reason of Closing (1/4)

[단위 : 명]

In person

구분 Classification		총계 Total [A] (1=2+~+9)	사업부진 Business slowness (2)	행정처분 Administrative Sanction (3)	계절사업 Seasonal Business (4)	법인전환 Conversion to Corporation (5)	면세포기 Waiver of Exemption (6)	제적 Removal from Registration (7)	해산·합병 Liquidation & Consolidation (8)	기타 Others [B] (9)
2005년	2005 Total [C]	795,755	454,771	3,437	549	5,383	8	17	2,149	329,441
2006년	2006 Total	795,369	473,427	2,734	604	5,307	135	1	2,420	310,741
2007년	2007 Total [D]	894,776	488,792	5,694	687	6,401	121	6	2,930	390,145
법인사업자	Corporation	46,714	17,756	640	7	-	-	2	2,167	26,142
지역별	by Place of Business	46,714	17,756	640	7	-	-	2	2,167	26,142
서울	Seoul	16,478	6,612	242	3	-	-	2	893	8,726
인천	Incheon	1,949	741	52	-	-	-	-	60	1,096
경기	Gyeonggi	9,985	3,898	233	2	-	-	-	348	5,504
강원	Gangwon	987	341	2	-	-	-	-	55	589
대전	Daejeon	1,251	522	23	-	-	-	-	41	665
충북	Chungbuk	1,335	394	18	-	-	-	-	59	864
충남	Chungnam	1,510	444	21	-	-	-	-	78	967
광주	Gwangju	1,142	421	4	-	-	-	-	54	663
전북	Jeonbuk	1,333	452	6	1	-	-	-	52	822
전남	Jeonnam	1,294	389	4	-	-	-	-	111	790
대구	Daegu	1,624	627	-	-	-	-	-	43	954
경북	Gyeongbuk	1,637	570	10	1	-	-	-	88	968
부산	Busan	2,893	1,197	10	-	-	-	-	109	1,577
울산	Ulsan	737	252	2	-	-	-	-	31	452
경남	Gyeongnam	2,087	764	11	-	-	-	-	129	1,183
제주	Jeju	472	132	2	-	-	-	-	16	322
업태별	by Industry	46,714	17,756	640	7	-	-	2	2,167	26,142
농·임·어업	Agriculture, Forestry & Fishing	391	146	3	1	-	-	-	12	229
광업	Mining	133	39	4	-	-	-	-	6	84
제조업	Manufacturing	9,384	3,898	143	-	-	-	-	471	4,872
전기·가스·수도업	Utilities	81	12	-	-	-	-	-	1	68
도매업	Wholesale	10,889	4,674	121	1	-	-	2	233	5,858
소매업	Retail	2,362	958	19	-	-	-	-	48	1,337
부동산매매업	Real Estate	913	322	19	-	-	-	-	27	545
건설업	Construction	5,450	1,771	109	1	-	-	-	253	3,316
음식업	Food Services	1,254	529	7	1	-	-	-	14	703
숙박업	Accommodation	85	24	1	-	-	-	-	2	58
운수·창고·통신업	Transportation, Warehousing & Telecommunication	2,121	775	34	1	-	-	-	92	1,219
부동산임대업	Rental of Real Estate	1,724	188	12	-	-	-	-	66	1,458
대리·중개·도급업	Agent, Brokerage & Contract	131	66	1	-	-	-	-	5	59
서비스업	Other Services	11,796	4,354	167	2	-	-	-	937	6,336

작성자 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[다음페이지에 계속]

[A] 폐업신고서에 기재된 폐업사유를 기준으로 작성

[B] 사업자가 폐업 사실을 신고하지 아니하여 구제적인 폐업사유를 알 수 없는 경우 또는 열거되지 아니한 기타의 사유로 폐업하는 경우

[C] 2005년에는 면세사업자가 제외되었음

[D] 2007년 중에 폐업한 사업자를 기준으로 작성

9-8-5. 폐업사유별 폐업자 현황 (2/4)

Number of Taxpayers Closed, by Reason of Closing (2/4)

[단위 : 명]

In person

구분 Classification	총계 Total [A] (1=2+~+9)	사업부진 Business slowness (2)	행정처분 Administrative Sanction (3)	계절사업 Seasonal Business (4)	법인전환 Conversion to Corporation (5)	면세포기 Waiver of Exemption (6)	제적 Removal from Registration (7)	해산·합병 Liquidation & Consolidation (8)	기타 Others [B] (9)
일반사업자 General Taxpayers	410,851	224,111	2,780	207	5,463	-	3	460	177,827
지역별 by Place of Business	410,851	224,111	2,780	207	5,463	-	3	460	177,827
서울 Seoul	109,135	62,680	858	53	1,959	-	1	157	43,427
인천 Incheon	24,167	12,045	279	10	285	-	-	28	11,520
경기 Gyeonggi	105,069	52,549	1,190	56	1,367	-	-	134	49,773
강원 Gangwon	9,342	4,762	13	16	84	-	-	3	4,464
대전 Daejeon	11,709	7,157	114	2	123	-	-	6	4,307
충북 Chungbuk	9,874	4,847	40	4	105	-	-	12	4,866
충남 Chungnam	12,563	5,452	62	11	143	-	1	20	6,874
광주 Gwangju	10,930	5,459	66	4	146	-	-	2	5,253
전북 Jeonbuk	11,212	6,344	9	8	96	-	-	7	4,748
전남 Jeonnam	9,842	4,895	10	6	146	-	-	8	4,777
대구 Daegu	17,667	11,120	21	5	137	-	1	16	6,367
경북 Gyeongbuk	15,454	9,442	12	5	142	-	-	16	5,837
부산 Busan	29,261	17,369	45	11	339	-	-	15	11,482
울산 Ulsan	8,238	4,278	5	4	91	-	-	7	3,853
경남 Gyeongnam	22,808	13,632	54	11	268	-	-	27	8,816
제주 Jeju	3,580	2,080	2	1	32	-	-	2	1,463
업태별 by Industry	410,851	224,111	2,780	207	5,463	-	3	460	177,827
농·임·어업 Agriculture, Forestry & F	112	46	1	3	3	-	-	0	59
광업 Mining	63	25	1	1	3	-	-	0	33
제조업 Manufacturing	38,780	21,684	446	18	1,381	-	1	57	15,193
전기·가스·수도업 Utilities	72	20	-	-	10	-	-	1	41
도매업 Wholesale	59,046	36,231	504	26	1,390	-	-	78	20,817
소매업 Retail	57,507	35,007	334	37	329	-	-	53	21,747
부동산매매업 Real Estate	1,673	586	21	2	4	-	-	11	1,049
건설업 Construction	38,640	20,110	317	16	533	-	-	40	17,624
음식업 Food Services	63,639	40,472	223	45	153	-	-	31	22,715
숙박업 Accommodation	1,738	761	6	-	11	-	-	1	959
운수·창고·통신업 Transportation, Warehousing & Telecommunication	37,160	20,863	110	4	209	-	-	21	15,953
부동산임대업 Rental of Real Estate	39,513	5,441	225	1	53	-	2	38	33,753
대리·중개·도급업 Agent, Brokerage & Contract	6,358	3,659	20	6	33	-	-	8	2,632
서비스업 Other Services	66,550	39,206	572	48	1,351	-	-	121	25,252

작성자 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[다음페이지에 계속]

[A] Based on the reason indicated on filing form for close of business

[B] Based on VAT Exempted Taxpayers who filed total revenue of VAT exempted taxpayers returns of 2006
(exclude Taxpayers Assessed Based on Tax Information)

[C] Exclude VAT exempted taxpayers taxpayers in 2005

[D] Based on taxpayers closed during in 2007

9-8-5. 폐업사유별 폐업자 현황 (3/4)

Number of Taxpayers Closed, by Reason of Closing (3/4)

[단위 : 명]

In person

구분 Classification		총계 Total [A] (1=2+~+9)	사업부진 Business slowness (2)	행정처분 Administrative Sanction (3)	계절사업 Seasonal Business (4)	법인전환 Conversion to Corporation (5)	면세포기 Waiver of Exemption (6)	제적 Removal from Registration (7)	해산·합병 Liquidation & Consolidation (8)	기타 Others [B] (9)
간이사업자	Simplified Taxpayers	349,770	200,742	1,961	401	316	-	-	168	146,182
지역별	by Place of Business	349,770	200,742	1,961	401	316	-	-	168	146,182
서울	Seoul	66,817	41,887	488	39	73	-	-	58	24,272
인천	Incheon	19,459	10,069	222	18	31	-	-	10	9,109
경기	Gyeonggi	76,711	42,546	850	60	98	-	-	49	33,108
강원	Gangwon	15,826	8,178	20	122	9	-	-	5	7,492
대전	Daejeon	12,479	8,213	99	7	8	-	-	3	4,149
충북	Chungbuk	12,820	6,440	25	15	11	-	-	4	6,325
충남	Chungnam	16,064	7,452	43	45	18	-	-	4	8,502
광주	Gwangju	9,942	5,202	43	3	5	-	-	3	4,686
전북	Jeonbuk	13,687	7,933	12	6	8	-	-	6	5,722
전남	Jeonnam	11,498	5,367	14	21	6	-	-	5	6,085
대구	Daegu	17,053	10,818	29	13	8	-	-	2	6,183
경북	Gyeongbuk	18,558	11,494	24	15	11	-	-	8	7,006
부산	Busan	22,643	13,711	24	10	13	-	-	3	8,882
울산	Ulsan	7,810	4,096	28	3	6	-	-	-	3,677
경남	Gyeongnam	23,303	14,377	36	19	4	-	-	8	8,859
제주	Jeju	5,100	2,959	4	5	7	-	-	-	2,125
업태별	by Industry	349,770	200,742	1,961	401	316	-	-	168	146,182
농·임·어업	Agriculture, Forestry & Fishing	53	20	-	-	-	-	-	1	32
광업	Mining	-	-	-	-	-	-	-	-	-
제조업	Manufacturing	2,517	1,353	11	2	7	-	-	1	1,143
전기·가스·수도업	Utilities	1	-	-	-	-	-	-	-	1
도매업	Wholesale	133	74	-	-	-	-	-	-	59
소매업	Retail	98,026	59,807	546	151	73	-	-	53	37,396
부동산매매업	Real Estate	4	1	-	-	-	-	-	-	3
건설업	Construction	891	431	2	1	2	-	-	-	455
음식업	Food Services	120,142	77,489	404	177	101	-	-	32	41,939
숙박업	Accommodation	3,605	1,810	9	2	4	-	-	1	1,779
운수·창고·통신업	Transportation, Warehousing & Telecommunication	22,296	8,550	241	10	26	-	-	17	13,452
부동산임대업	Rental of Real Estate	26,576	4,260	211	5	18	-	-	18	22,064
대리·중개·도급업	Agent, Brokerage & Contract	449	211	2	-	-	-	-	-	236
서비스업	Other Services	75,077	46,736	535	53	85	-	-	45	27,623

작성처 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[다음페이지에 계속]

9-8-5. 폐업사유별 폐업자 현황 (4/4)

Number of Taxpayers Closed, by Reason of Closing (4/4)

[단위 : 명]

In person

구분 Classification		총계	사업부진	행정처분	계절사업	법인전환	면세포기	제적	해산·합병	기타
		Total [A] (1=2+~+9)	Business slowness (2)	Administrative Sanction (3)	Seasonal Business (4)	Conversion to Corporation (5)	Waiver of Exemption (6)	Removal from Registration (7)	Liquidation & Consolidation (8)	Others [B] (9)
면세사업자	VAT Exempted Taxpayers	87,441	46,183	313	72	622	121	1	135	39,994
지역별	by Place of Business	87,441	46,183	313	72	622	121	1	135	39,994
서울	Seoul	21,151	10,909	83	12	285	31	-	54	9,777
인천	Incheon	3,979	2,120	8	3	22	4	-	8	1,814
경기	Gyeonggi	18,089	9,398	130	18	99	37	-	31	8,376
강원	Gangwon	2,826	1,513	3	7	8	2	-	1	1,292
대전	Daejeon	3,022	1,816	10	1	10	2	-	2	1,181
충북	Chungbuk	2,243	1,150	19	2	13	2	-	1	1,056
충남	Chungnam	3,171	1,399	5	5	17	4	-	4	1,737
광주	Gwangju	2,748	1,331	4	-	12	1	-	3	1,397
전북	Jeonbuk	2,885	1,566	2	1	22	3	-	3	1,288
전남	Jeonnam	3,542	1,505	4	5	28	5	-	4	1,991
대구	Daegu	3,712	2,319	14	2	11	11	-	2	1,353
경북	Gyeongbuk	4,383	2,567	4	7	24	6	-	7	1,768
부산	Busan	6,340	3,544	9	2	43	4	-	6	2,732
울산	Ulsan	1,742	958	3	2	9	4	-	2	764
경남	Gyeongnam	5,755	3,220	13	5	15	5	1	6	2,490
제주	Jeju	1,853	868	2	0	4	-	-	1	978
업태별	by Industry	87,441	46,183	313	72	622	121	1	135	39,994
농·임·어업	Agriculture, Forestry & Fishing	5,740	2,274	24	4	24	2	-	5	3,407
광업	Mining	53	16	-	-	-	-	-	-	37
제조업	Manufacturing	1,989	1,035	10	3	34	7	-	3	897
전기·가스·수도업	Utilities	-	-	-	-	-	-	-	-	-
도매업	Wholesale	11,703	6,308	42	11	222	25	1	13	5,081
소매업	Retail	16,645	9,490	47	33	33	18	-	12	7,012
부동산매매업	Real Estate	358	162	2	-	1	-	-	-	193
건설업	Construction	2,945	669	29	7	3	4	-	23	2,210
음식업	Food Services	41	7	-	-	-	-	-	-	34
숙박업	Accommodation	30	9	1	-	1	-	-	-	19
운수·창고·통신업	Transportation, Warehousing & Telecommunication	134	59	-	-	5	-	-	1	69
부동산임대업	Rental of Real Estate	2,555	461	13	1	1	1	-	5	2,073
대리·중개·도급업	Agent, Brokerage & Contract	356	150	2	-	3	7	-	-	194
서비스업	Other Services	44,892	25,543	143	13	295	57	-	73	18,768

작성자 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[2007년 9-8-6]

9-8-6. 사업 존속연수별 폐업자 현황 (1/4)

Number of Taxpayers Closed, by Period in Business (1/4)

[단위 : 명]

In person

구분 Classification	총계 Total [A] (1=2+~+9)	6월 미만	6월 이상	1년 이상	2년 이상	3년 이상	5년 이상	10년 이상	20년 이상
		Under 6 month (2)	6 month or more (3)	1 year or more (4)	2 years or more (5)	3 years or more (6)	5 years or more (7)	10 years or more (8)	20 years or more (9)
2005년 2005 Total [C]	795,755	110,771	104,344	171,273	126,457	130,789	102,832	39,705	9,584
2006년 2006 Total	795,369	140,146	114,726	154,276	103,154	125,662	104,286	42,368	10,751
2007년 2007 Total	894,776	40,410	119,528	225,311	137,676	155,981	149,805	57,065	9,000
법인사업자 Corporation	46,714	1,293	3,595	8,739	7,402	9,738	11,537	3,787	623
지역별 by Place of Business	46,714	1,293	3,595	8,739	7,402	9,738	11,537	3,787	623
서울 Seoul	16,478	418	1,191	3,195	2,709	3,626	3,928	1,248	163
인천 Incheon	1,949	31	151	407	313	391	497	138	21
경기 Gyeonggi	9,985	220	695	1,754	1,669	2,304	2,554	707	82
강원 Gangwon	987	28	59	175	141	199	272	101	12
대전 Daejeon	1,251	32	104	260	220	237	300	89	9
충북 Chungbuk	1,335	52	108	254	201	272	327	96	25
충남 Chungnam	1,510	53	154	272	221	295	369	130	16
광주 Gwangju	1,142	31	96	193	168	234	291	121	8
전북 Jeonbuk	1,333	53	105	251	200	252	318	127	27
전남 Jeonnam	1,294	47	103	240	186	224	323	137	34
대구 Daegu	1,624	55	148	294	225	283	369	172	78
경북 Gyeongbuk	1,637	73	141	276	219	277	423	181	47
부산 Busan	2,893	96	241	545	441	557	717	252	44
울산 Ulsan	737	25	61	145	115	144	173	62	12
경남 Gyeongnam	2,087	57	196	395	300	357	555	186	41
제주 Jeju	472	22	42	83	74	86	121	40	4
업태별 by Industry	46,714	1,293	3,595	8,739	7,402	9,738	11,537	3,787	623
농·임·어업 Agriculture, Forestry & Fishing	391	47	56	79	56	60	60	27	6
광업 Mining	133	2	4	21	13	28	35	28	2
제조업 Manufacturing	9,384	212	628	1,477	1,395	1,927	2,629	954	162
전기·가스·수도업 Utilities	81	9	4	6	12	13	11	22	4
도매업 Wholesale	10,889	335	880	2,264	1,852	2,373	2,412	709	64
소매업 Retail	2,362	107	243	568	366	396	531	138	13
부동산판매업 Real Estate	913	40	99	268	164	196	114	31	1
건설업 Construction	5,450	93	300	709	797	1,253	1,665	577	56
음식업 Food Services	1,254	30	109	307	246	251	277	32	2
숙박업 Accommodation	85	4	8	13	8	18	21	11	2
운수·창고·통신업 Transportation, Warehousing & Telecommunication	2,121	41	133	304	264	531	569	235	44
부동산임대업 Rental of Real Estate	1,724	57	136	282	234	369	427	153	66
대리·중개·도급업 Agent, Brokerage & Contract	131	11	12	23	19	22	27	13	4
서비스업 Other Services	11,796	305	983	2,418	1,976	2,301	2,759	857	197

작성처 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[다음페이지에 계속]

[A] 존속연수는 폐업시점을 기준으로 산정함

[B] 2005년에는 면세사업자가 제외되었음

[C] 2007년 중에 폐업한 사업자를 기준으로 작성

9-8-6. 사업 존속연수별 폐업자 현황 (2/4)

Number of Taxpayers Closed, by Period in Business (2/4)

[단위 : 명]

In person

구분 Classification	총계	6월 미만	6월 이상	1년 이상	2년 이상	3년 이상	5년 이상	10년 이상	20년 이상
	Total [A] (1=2+~+9)	Under 6 month (2)	6 month or more (3)	1 year or more (4)	2 years or more (5)	3 years or more (6)	5 years or more (7)	10 years or more (8)	20 years or more (9)
일반사업자 General Taxpayers	410,851	17,711	50,007	100,768	66,126	78,402	70,999	24,519	2,319
지역별 by Place of Business	410,851	17,711	50,007	100,768	66,126	78,402	70,999	24,519	2,319
서울 Seoul	109,135	4,556	12,710	26,118	16,717	20,874	19,821	7,555	784
인천 Incheon	24,167	1,008	2,923	6,155	3,904	4,572	4,373	1,162	70
경기 Gyeonggi	105,069	4,676	13,158	25,674	17,341	20,831	18,350	4,797	242
강원 Gangwon	9,342	360	1,125	2,204	1,535	1,788	1,570	690	70
대전 Daejeon	11,709	609	1,561	3,005	1,901	2,175	1,826	583	49
충북 Chungbuk	9,874	465	1,238	2,566	1,594	1,734	1,614	609	54
충남 Chungnam	12,563	660	1,590	3,024	2,099	2,443	1,943	723	81
광주 Gwangju	10,930	506	1,345	2,864	1,792	2,057	1,698	638	30
전북 Jeonbuk	11,212	480	1,323	2,828	1,838	2,009	1,934	739	61
전남 Jeonnam	9,842	372	1,163	2,360	1,652	1,898	1,672	660	65
대구 Daegu	17,667	658	2,131	4,217	2,854	3,199	3,100	1,233	275
경북 Gyeongbuk	15,454	622	1,828	3,795	2,656	2,840	2,611	970	132
부산 Busan	29,261	1,243	3,377	7,178	4,715	5,408	5,027	2,049	264
울산 Ulsan	8,238	352	1,106	2,202	1,336	1,534	1,248	435	25
경남 Gyeongnam	22,808	978	2,994	5,607	3,603	4,390	3,689	1,448	99
제주 Jeju	3,580	166	435	971	589	650	523	228	18
업태별 by Industry	410,851	17,711	50,007	100,768	66,126	78,402	70,999	24,519	2,319
농·임·어업 Agriculture, Forestry & Fishing	112	9	25	24	20	12	18	4	-
광업 Mining	63	2	1	9	9	14	18	5	5
제조업 Manufacturing	38,780	1,042	3,312	6,897	5,812	7,282	9,058	4,880	497
전기·가스·수도업 Utilities	72	11	16	11	7	6	12	9	-
도매업 Wholesale	59,046	2,619	7,140	14,098	9,871	10,519	10,313	4,096	390
소매업 Retail	57,507	2,638	7,046	14,762	8,777	9,983	9,633	4,069	599
부동산매매업 Real Estate	1,673	155	284	523	239	274	185	13	-
건설업 Construction	38,640	1,443	4,362	8,560	5,931	7,710	7,020	3,516	98
음식업 Food Services	63,639	2,224	6,705	19,329	12,850	12,804	7,966	1,664	97
숙박업 Accommodation	1,738	89	201	411	277	402	276	67	15
운수·창고·통신업 Transportation, Warehousing & Telecommunication	37,160	1,802	4,879	9,421	5,999	7,301	6,216	1,478	64
부동산임대업 Rental of Real Estate	39,513	1,478	3,677	4,741	4,235	10,489	11,590	2,886	417
대리·중개·도급업 Agent, Brokerage & Contract	6,358	597	1,678	2,432	609	541	349	127	25
서비스업 Other Services	66,550	3,602	10,681	19,550	11,490	11,065	8,345	1,705	112

작성자 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[다음페이지에 계속]

[A] Based on the reason indicated on filing form for close of business

[B] Exclude VAT exempted taxpayers taxpayers in 2005

[C] Based on taxpayers closed during in 2007

9-8-6. 사업 존속연수별 폐업자 현황 (3/4)

Number of Taxpayers Closed, by Period in Business (3/4)

[단위 : 명]

In person

		총계	6월 미만	6월 이상	1년 이상	2년 이상	3년 이상	5년 이상	10년 이상	20년 이상
		Total [A]	Under 6 month	6 month or more	1 year or more	2 years or more	3 years or more	5 years or more	10 years or more	20 years or more
구분 Classification		(1=2+~+9)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
간이사업자	Simplified Taxpayers	349,770	17,974	55,730	95,322	50,634	53,033	51,618	20,952	4,507
지역별	by Place of Business	349,770	17,974	55,730	95,322	50,634	53,033	51,618	20,952	4,507
서울	Seoul	66,817	3,487	10,516	18,096	8,812	10,050	9,790	4,934	1,132
인천	Incheon	19,459	974	3,214	5,481	2,880	3,140	2,801	811	158
경기	Gyeonggi	76,711	4,196	13,281	22,116	11,273	11,873	10,209	3,387	376
강원	Gangwon	15,826	795	2,272	4,015	2,480	2,496	2,418	1,098	252
대전	Daejeon	12,479	716	2,142	3,506	1,861	1,722	1,703	693	136
충북	Chungbuk	12,820	543	2,004	3,632	2,023	1,787	1,861	791	179
충남	Chungnam	16,064	878	2,462	4,350	2,376	2,442	2,266	938	352
광주	Gwangju	9,942	490	1,563	2,891	1,479	1,379	1,459	588	93
전북	Jeonbuk	13,687	810	2,117	3,678	1,920	1,922	2,156	865	219
전남	Jeonnam	11,498	508	1,448	2,674	1,728	1,852	2,135	867	286
대구	Daegu	17,053	797	2,863	4,605	2,436	2,527	2,626	920	279
경북	Gyeongbuk	18,558	898	2,967	4,806	2,647	2,764	3,010	1,144	322
부산	Busan	22,643	1,081	3,309	5,904	3,194	3,424	3,561	1,817	353
울산	Ulsan	7,810	344	1,293	2,167	1,159	1,188	1,225	399	35
경남	Gyeongnam	23,303	1,161	3,478	6,027	3,584	3,651	3,700	1,410	292
제주	Jeju	5,100	296	801	1,374	782	816	698	290	43
업태별	by Industry	349,770	17,974	55,730	95,322	50,634	53,033	51,618	20,952	4,507
농·임·어업	Agriculture, Forestry & Fishing	53	16	10	6	4	4	10	3	-
광업	Mining	-	-	-	-	-	-	-	-	-
제조업	Manufacturing	2,517	69	198	399	270	416	614	334	217
전기·가스·수도업	Utilities	1	-	-	-	-	-	1	-	-
도매업	Wholesale	133	19	42	27	7	25	10	2	1
소매업	Retail	98,026	6,965	19,375	30,823	13,200	11,127	10,798	4,432	1,306
부동산매매업	Real Estate	4	-	-	1	-	3	-	-	-
건설업	Construction	891	38	78	182	147	181	203	57	5
음식업	Food Services	120,142	4,872	16,098	37,179	21,488	20,380	15,663	4,018	444
숙박업	Accommodation	3,605	188	348	685	595	716	659	271	143
운수·창고·통신업	Transportation, Warehousing & Telecommunication	22,296	439	1,267	2,807	2,140	3,936	8,018	3,171	518
부동산임대업	Rental of Real Estate	26,576	1,663	5,286	1,871	1,588	3,496	5,970	5,564	1,138
대리·중개·도급업	Agent, Brokerage & Contract	449	17	50	132	76	56	61	42	15
서비스업	Other Services	75,077	3,688	12,978	21,210	11,119	12,693	9,611	3,058	720

작성처 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[다음페이지에 계속]

9-8-6. 사업 존속연수별 폐업자 현황 (4/4)

Number of Taxpayers Closed, by Period in Business (4/4)

[단위 : 명]

In person

구분 Classification	총계	6월 미만	6월 이상	1년 이상	2년 이상	3년 이상	5년 이상	10년 이상	20년 이상
	Total [A]	Under 6 month	6 month or more	1 year or more	2 years or more	3 years or more	5 years or more	10 years or more	20 years or more
	(1=2+~+9)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
면세사업자 VAT Exempted Taxpayers	87,441	3,432	10,196	20,482	13,514	14,808	15,651	7,807	1,551
지역별 by Place of Business	87,441	3,432	10,196	20,482	13,514	14,808	15,651	7,807	1,551
서울 Seoul	21,151	744	2,388	4,879	3,196	3,641	3,643	2,241	419
인천 Incheon	3,979	169	542	1,021	628	581	700	301	37
경기 Gyeonggi	18,089	809	2,288	4,337	2,791	3,167	3,183	1,300	214
강원 Gangwon	2,826	123	334	677	397	471	452	313	59
대전 Daejeon	3,022	137	420	770	592	460	419	197	27
충북 Chungbuk	2,243	87	300	528	343	384	388	177	36
충남 Chungnam	3,171	164	414	792	440	531	503	257	70
광주 Gwangju	2,748	105	318	683	474	495	452	186	35
전북 Jeonbuk	2,885	134	330	650	447	449	543	278	54
전남 Jeonnam	3,542	107	304	667	542	670	823	355	74
대구 Daegu	3,712	136	414	912	613	620	672	257	88
경북 Gyeongbuk	4,383	186	499	979	658	732	803	426	100
부산 Busan	6,340	203	686	1,451	987	966	1,184	669	194
울산 Ulsan	1,742	64	211	451	284	301	289	133	9
경남 Gyeongnam	5,755	203	583	1,345	860	965	1,141	557	101
제주 Jeju	1,853	61	165	340	262	375	456	160	34
업태별 by Industry	87,441	3,432	10,196	20,482	13,514	14,808	15,651	7,807	1,551
농·임·어업 Agriculture, Forestry & Fishing	5,740	114	300	693	601	1,048	1,632	1,113	239
광업 Mining	53	-	2	6	16	4	9	16	-
제조업 Manufacturing	1,989	73	210	416	330	358	389	181	32
전기·가스·수도업 Utilities	-	-	-	-	-	-	-	-	-
도매업 Wholesale	11,703	598	1,367	2,394	1,691	1,978	2,348	1,137	190
소매업 Retail	16,645	870	2,274	3,840	2,212	2,535	2,558	1,813	543
부동산매매업 Real Estate	358	20	70	106	71	60	31	-	-
건설업 Construction	2,945	155	499	698	289	588	607	107	2
음식업 Food Services	41	2	5	3	2	10	19	-	-
숙박업 Accommodation	30	1	1	6	4	2	6	9	1
운수·창고·통신업 Transportation, Warehousing & Telecommunication	134	1	8	15	12	31	48	18	1
부동산임대업 Rental of Real Estate	2,555	89	338	390	204	512	800	199	23
대리·중개·도급업 Agent, Brokerage & Contract	356	34	86	103	49	36	25	20	3
서비스업 Other Services	44,892	1,475	5,036	11,812	8,033	7,646	7,179	3,194	517

작성자 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[2007년 9-8-7, 9-8-8]

9-8-7. 납부의무 면제자 현황

Number of Taxpayers under Minimum Tax Floor [A]

[단위 : 명]

In person

구분 Classification		2003년 Year 2003 (1)	2004년 Year 2004 (2)	2005년 Year 2005 (3)	2006년 Year 2006 (4)	2007년 Year 2007 (5)
제1기	The 1st Period	1,526,163	1,451,154	1,330,746	1,281,930	1,288,202
농·임·어업	Agriculture, Forestry & Fishing	207	176	157	140	142
광업	Mining	-	-	-	-	-
제조업	Manufacturing	25,092	23,518	22,876	21,793	21,748
전기·가스·수도업	Utilities	10	14	8	6	6
도매업	Wholesale	-	-	-	-	-
소매업	Retail	265,705	233,316	216,795	212,424	201,711
부동산매매업	Real Estate	-	-	-	-	-
건설업	Construction	3,481	2,626	1,999	1,696	1,866
음식업	Food Services	352,612	324,553	294,986	260,629	220,985
숙박업	Accommodation	16,510	16,804	16,328	15,670	14,462
운수·창고·통신업	Transportation, Warehousing & Telecommunication	232,900	233,148	232,871	233,321	235,852
부동산임대업	Rental of Real Estate	371,775	369,379	312,323	304,723	363,395
대리·중개·도급업	Agent, Brokerage & Contract	51,872	57,323	51,818	57,483	60,758
서비스업	Other Services	205,999	190,297	180,585	174,045	167,277
제2기	The 2nd Period	1,530,370	1,423,745	1,329,128	1,295,483	1,306,627
농·임·어업	Agriculture, Forestry & Fishing	204	178	155	144	158
광업	Mining	-	-	-	-	-
제조업	Manufacturing	24,967	23,454	22,671	21,962	21,626
전기·가스·수도업	Utilities	17	13	10	6	7
도매업	Wholesale	-	-	-	-	-
소매업	Retail	258,883	226,888	218,282	217,314	206,161
부동산매매업	Real Estate	-	-	-	-	-
건설업	Construction	3,440	2,364	2,043	1,982	1,997
음식업	Food Services	347,759	311,253	284,011	255,668	211,264
숙박업	Accommodation	16,881	17,114	16,381	15,529	14,532
운수·창고·통신업	Transportation, Warehousing & Telecommunication	235,340	232,780	234,115	235,551	238,194
부동산임대업	Rental of Real Estate	380,459	368,078	315,513	315,495	384,283
대리·중개·도급업	Agent, Brokerage & Contract	58,877	55,305	54,709	55,602	60,372
서비스업	Other Services	203,543	186,318	181,238	176,230	168,033

생산부서 : 부가가치세과(김한년 397-1706)

[2007년 9-8-9]

[A] 납세의무 면제자는 간이과세자 중 한 과세기간에 매출 과세표준이 1,200만원 미만인 자를 말함

[A] Number of simplified taxpayers whose tax base is less than 12 million won

9-8-8. 과세유형전환 사업자 현황

Number of Conversion of Taxable Status

[단위 : 명]

In Person

연도 Year	특례 → 간이 Special ⇒ Simplified (1)	특례 → 일반 Special ⇒ General (2)	간이 → 일반 Simplified ⇒ General (3)	간이 → 특례 Simplified ⇒ Special (4)	일반 → 간이 General ⇒ Simplified (5)	일반 → 특례 General ⇒ Special (6)
1994년	-	70,975	-	-	-	863
1995년	-	84,547	-	-	-	357
1996년	74,399	155,662	-	-	216,116	157,387
1997년	71,397	19,575	19,067	11,454	21,444	16,755
1998년	46,912	7,226	13,572	69,442	10,790	11,490
1999년	40,864	9,388	18,483	75,029	9,829	9,013
2000년	1,317,714	26,742	278,479	-	67,726	-
2001년	-	-	95,205	-	35,707	-
2002년	-	-	82,956	-	35,262	-
2003년	-	-	66,524	-	41,688	-
2004년	-	-	156,418	-	83,584	-
2005년	-	-	51,435	-	45,858	-
2006년	-	-	41,810	-	70,646	-
2007년	-	-	81,870	-	44,443	-

생산부서 : 부가가치세과(김승현 397-1716)

[2007년 9-8-10]

[A] 간이과세 제도는 1996.7.1.부터 시행

[B] 과세특례 제도는 2000.6.30.까지 시행

[A] Simplified taxation was enacted on July 1, 1996

[B] Special taxation was abolished on June 30, 2000

9-8-9. 사업자 현황 III (1/4)

Number of Taxpayers of Value Added Tax III (1/4) [A] [B]

[단위 : 백만원]

In million won

구분 Classification	총사업자 All Taxpayers						법인사업자 Corporations [C]		
	총계	신규	폐업	총계	신규	폐업			
	Total	Newly Registered	Closed	Total	Newly Registered	Closed			
			(1)			(2)			
업종명	Name of Industry [B]	업종코드번호 Number of Industry-code	5,005,870	1,135,831	894,776	479,140	75,767	46,714	
농업	Agriculture	01****	21,084	2,898	2,114	2,638	1,129	241	
임업	Forestry	02****	2,762	456	397	959	115	102	
어업	Fishing	05****	36,777	3,705	3,784	606	88	48	
광업	Mining	10****~14****	2,217	229	249	1,184	162	133	
음식료품 및 담배제조업	Food Manufacturing & Tobacco Manufacturing	15****~16****	46,229	7,141	5,919	7,439	1,165	837	
섬유제품 제조업	Textile Product Manufacturing	17****	22,583	2,656	2,864	5,595	449	519	
의복 및 모피 제품 제조업	Clothing & Fur Manufacturing	18****	13,830	1,997	2,322	3,121	346	385	
가죽, 가방 및 신발류 제조업	Leather, Bag and Shoe Manufacturing	19****	17,922	2,718	3,186	1,770	194	192	
목재 및 나무제품 제조업(가구제외)	Lumber and Wooden Article Manufacturing	20****	8,154	1,010	1,061	1,547	179	142	
펄프, 종이 및 종이제품 제조업	Pulp, Paper & Paper Products Manufacturing	21****	7,828	928	857	1,994	216	150	
출판, 인쇄 및 기록매체 제조업	Publication, Printing & Recording Material Manufacturing	22****	37,665	4,869	4,411	5,445	750	433	
석탄, 석유정제품 및 핵연료 제조업	Coal, Petroleum Refining & Nuclear Fuel Manufacturing	23****	441	61	46	311	33	28	
화합물 및 화학 제품 제조업	Chemical Compound & Chemical Product Manufacturing	24****	13,104	1,789	1,440	6,628	748	512	
고무 및 플라스틱 제품 제조업	Rubber Goods & Plastic Product Manufacturing	25****	18,697	2,421	2,232	4,923	660	456	
비금속광물 제품 제조업	Nonmetallic Mineral Product Manufacturing	26****	12,425	1,619	1,411	5,023	578	423	
제1차 금속산업 제조업	The 1st Stage Metal Product Manufacturing	27****	8,797	1,141	977	3,307	428	239	
조립금속제품 제조업(기계 및 장비 제외)	Assembled Metal Product Manufacturing	28****	45,340	6,443	5,424	8,885	1,489	749	
기타기계 및 장비 제조업	Other Machinery Manufacturing	29****	65,149	7,629	6,864	13,674	1,906	1,167	
사무, 계산 및 회계용 기계 조립업	Computing and Accounting Machine Manufacturing	30****	2,996	411	427	1,921	220	243	
기타 전자기계 및 전기변환장치 제조업	Other Electrical Equipment Manufacturing	31****	16,485	2,143	1,773	5,409	708	449	
영상, 음향 및 통신장비 제조업	Video, Audio & Communication Equipment Manufacturing	32****	25,575	3,884	3,469	10,805	1,499	1,075	
의료, 정밀, 광학기기 및 시계제조업	Medical, Optical Supply and Watch Manufacturing	33****	10,025	1,370	1,045	3,315	443	244	
자동차 및 트레일러 제조업	Car and Trailer Manufacturing	34****	13,144	1,979	1,435	4,752	665	321	
기타 운송장비 제조업	Other Transportation Equipment Manufacturing	35****	4,589	1,194	614	1,733	462	154	

작성자 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[다음페이지 계속]

[A] 2007.12.31 현재 가동사업자를 기준으로 작성

[B] 신규 및 폐업은 2007년중 신규 등록 또는 폐업한 사업자 수임

[C] 법인사업자는 지점도 포함됨

9-8-9. 사업자 현황 III (2/4)

Number of Taxpayers of Value Added Tax III (2/4) [A] [B]

[단위 : 백만원]

In million won

구분 Classification	개인사업자 Individuals			일반사업자 General Taxpayers			간이사업자 Simplified Taxpayers			면세사업자 VAT Exempted Taxpayers		
	총계	신규	폐업	총계	신규	폐업	총계	신규	폐업	총계	신규	폐업
	Total	Newly Registered	Closed	Total	Newly Registered	Closed	Total	Newly Registered	Closed	Total	Newly Registered	Closed
	(3)			(4)			(5)			(6)		
2007년	4,372,012	1,017,842	811,479	2,376,390	516,381	410,851	1,653,569	440,978	349,770	496,771	102,705	87,441
농업	18,446	1,769	1,873	200	46	29	116	33	21	18,130	1,690	1,823
임업	1,803	341	295	379	95	72	48	18	12	1,376	228	211
어업	36,171	3,617	3,736	72	11	11	24	22	19	36,075	3,584	3,706
광업	1,033	67	116	365	48	63	-	-	-	668	19	53
음식료품 및 담배제조업	38,790	5,976	5,082	13,382	2,645	2,286	20,635	2,520	1,985	4,773	811	811
섬유제품 제조업	16,988	2,207	2,345	16,869	2,162	2,312	116	44	33	3	1	-
의복 및 모피제품 제조업	10,709	1,651	1,937	8,199	1,394	1,594	2,510	257	343	-	-	-
가죽·가방 및신발류 제조업	16,152	2,524	2,994	16,080	2,513	2,980	72	11	13	-	-	1
목재 및 나무제품 제조업(가구제외)	6,607	831	919	6,475	810	893	113	17	22	19	4	4
펄프·종이 및 종이제품 제조업	5,834	712	707	5,807	707	704	18	1	2	9	4	1
출판·인쇄 및 기록매체 제조업	32,220	4,119	3,978	26,166	2,925	2,946	148	20	31	5,906	1,174	1,001
석탄·석유정제품 및 핵연료 제조업	130	28	18	101	25	15	-	-	-	29	3	3
화합물 및 화학제품 제조업	6,476	1,041	928	6,429	1,025	919	20	12	5	27	4	4
고무 및 플라스틱 제품 제조업	13,774	1,761	1,776	13,770	1,760	1,775	4	1	1	-	-	-
비금속광물 제품 제조업	7,402	1,041	988	7,285	1,021	976	101	16	11	16	4	1
제1차 금속산업 제조업	5,490	713	738	5,482	713	738	8	-	-	-	-	-
조립금속제품제조업(기계 및 장비 제외)	36,455	4,954	4,675	36,258	4,932	4,649	194	22	25	3	0	1
기타기계 및 장비 제조업	51,475	5,723	5,697	51,453	5,718	5,692	18	3	4	4	2	1
사무·계산 및 회계용 기계 조립업	1,075	191	184	1,074	191	183	1	-	1	-	-	-
기타 전자기계 및 전기변환장치 제조업	11,076	1,435	1,324	11,075	1,435	1,323	1	-	1	-	-	-
영상·음향 및 통신장비 제조업	14,770	2,385	2,394	14,770	2,385	2,392	-	-	2	-	-	-
의료·정밀·광학기기 및 시계제조업	6,710	927	801	4,587	612	642	1	1	0	2,122	314	159
자동차 및 트레일러 제조업	8,392	1,314	1,114	8,392	1,314	1,114	-	-	-	-	-	-
기타 운송장비 제조업	2,856	732	460	2,847	731	459	8	1	1	1	-	-

작성자 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[다음페이지 계속]

[A] Based on the number of businesses in operation as of December 31, 2007

[B] Number of businesses newly registered or closed during 2007

[C] Corporations include branch.

9-8-9. 사업자 현황 III (3/4)

Number of Taxpayers of Value Added Tax III (3/4) [A] [B]

[단위 : 백만원]

In million won

구분 Classification	총사업자 All Taxpayers			법인사업자 Corporations [C]		
	총계	신규	폐업	총계	신규	폐업
	Total	Newly Registered	Closed	Total	Newly Registered	Closed
	(1)			(2)		
가구 및 기타제조업 Furniture and other Manufacturing 36****	32,030	4,205	4,562	5,046	636	552
재생재료 및 가공처리업 Recycled Material & Reprocessing 37****	2,741	462	331	1,172	196	114
전기, 가스 및 수도사업 Utilities 40****~41****	1,507	644	154	1,079	379	81
건설업 Construction 45****	307,265	59,738	47,926	75,109	8,997	5,450
자동차 관련 소매 Retail on car 50****	44,432	7,399	6,402	5,516	957	639
도매 및 상품중개업 Whole Sale & Brokerage 51****	495,873	108,255	89,065	92,105	16,068	11,020
소매업 Retail 52****	690,383	189,923	172,865	15,678	3,575	2,118
숙박업 Accommodation 551***	32,128	6,323	5,458	1,074	191	85
음식점업 Food Service 552***	581,817	194,371	185,076	9,594	2,264	1,254
운송업 Transportation 60****~62****	484,315	77,299	61,082	26,826	3,451	1,767
여행알선 및 운수 관련서비스업 Travel Agency and Transportation Service 63****	2,526	373	629	1,126	127	354
통신업 Telecommunication 64****	31,907	6,777	7,640	21,115	2,116	1,539
금융 및 금융 관련서비스업 Finance and Finance Service 65****, 671***	46,758	7,930	9,118	3,772	646	352
보험 및 보험 관련서비스업 Insurance and Insurance Service 66****, 672***	1,086,398	228,220	94,734	36,781	6,877	3,934
부동산업 Real Estate 70****	10,565	3,087	3,461	1,041	181	117
기계장비 등 장비 임대업 Equipment Rental Service 71****	38,160	10,603	8,520	18,704	3,208	2,135
IT관련 및 연구 개발업 IT and R&D 72****~73****	56,616	9,791	6,701	18,696	3,196	1,422
법무, 회계, 건축 및 상담업 Law, Accounting, Architecture Consulting 741****~742****	121,984	37,508	31,485	21,875	4,285	2,493
광고업 및 기타 산업관련 서비스업 Ads & Other Services 743****~749****	98,516	25,477	17,841	2,697	815	306
교육서비스업 Educational Service 80****	56,482	7,395	5,703	1,746	269	111
보건업 Health Care 85****	5,986	920	663	3,238	312	166
위생관련 서비스업 Hygiene Service 90****	164,310	45,175	43,879	7,531	1,346	886
오락, 문화, 운동관련 산업 및 수리업 Entertainment, Culture, Sports Industry 92****	138,602	33,984	29,722	3,485	795	444
기타 서비스업 Other Services 93****	18,924	8,975	7,017	1,046	242	123
인적용역 Human Capital Services 94****	1,771	305	416	93	5	8
가사 서비스업 Housework Service 95****	-	-	-	-	-	-
산림소득 Forest income 98****	-	-	-	-	-	-
기타 Others	56	1	5	11	1	2

작성자 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[다음페이지 계속]

9-8-9. 사업자 현황 III (4/4)

Number of Taxpayers of Value Added Tax III (4/4) [A] [B]

[단위 : 백만원]

In million won

구분 Classification	개인사업자 Individuals			일반사업자 General Taxpayers			간이사업자 Simplified Taxpayers			면세사업자 VAT Exempted Taxpayers		
	총계	신규	폐업	총계	신규	폐업	총계	신규	폐업	총계	신규	폐업
	Total	Newly Registered	Closed	Total	Newly Registered	Closed	Total	Newly Registered	Closed	Total	Newly Registered	Closed
	(3)			(4)			(5)			(6)		
가구 및 기타제조업	26,984	3,569	4,010	26,769	3,540	3,974	213	29	34	2	-	2
재생재료 및 가공처리업	1,569	266	217	1,567	263	214	-	3	3	2	-	-
전기·가스 및 수도사업	428	265	73	415	264	72	12	1	1	1	-	-
건설업	232,156	50,741	42,476	221,213	46,264	38,640	2,927	771	891	8,016	3,706	2,945
자동차 관련 소매	38,916	6,442	5,763	32,777	5,498	4,685	6,100	941	1,063	39	3	15
도매 및 상품중개업	403,768	92,187	78,045	336,771	78,870	65,404	1,802	630	582	65,195	12,687	12,059
소매업	674,705	186,348	170,747	294,020	64,424	56,084	298,241	103,182	98,018	82,444	18,742	16,645
숙박업	31,054	6,132	5,373	11,262	2,098	1,738	19,592	4,024	3,605	200	10	30
음식점업	572,223	192,107	183,822	243,727	79,080	63,639	328,385	113,011	120,142	111	16	41
운송업	457,489	73,848	59,315	205,990	49,657	36,913	250,238	24,058	22,277	1,261	133	125
여행알선 및 운수관련서비스업	1,400	246	275	748	222	247	61	21	19	591	3	9
통신업	10,792	4,661	6,101	669	456	317	302	204	307	9,821	4,001	5,477
금융 및 금융 관련서비스업	42,986	7,284	8,766	63	30	39	43	30	25	42,880	7,224	8,702
보험 및 보험 관련서비스업	1,049,617	221,343	90,800	503,025	80,317	44,142	505,883	132,232	43,690	40,709	8,794	2,968
부동산업	9,524	2,906	3,344	4,030	1,103	975	5,264	1,529	2,292	230	274	77
기계장비 등 장비 임대업	19,456	7,395	6,385	17,789	6,480	5,572	1,362	826	745	305	89	68
IT관련 및 연구 개발업	37,920	6,595	5,279	36,271	6,056	4,721	780	333	301	869	206	257
법무·회계·건축 및 상담업	100,109	33,223	28,992	78,834	25,726	22,023	16,490	5,811	5,428	4,785	1,686	1,541
광고업 및 기타 산업관련 서비스업	95,819	24,662	17,535	1,115	476	399	4,012	1,710	1,067	90,692	22,476	16,069
교육서비스업	54,736	7,126	5,592	845	201	138	1,283	207	132	52,608	6,718	5,322
보건업	2,748	608	497	1,548	405	289	301	82	88	899	121	120
위생관련 서비스업	156,779	43,829	42,993	67,221	17,142	15,928	83,547	24,885	25,877	6,011	1,802	1,188
오락·문화·운동관련 산업 및 수리업	135,117	33,189	29,278	28,632	10,476	8,551	99,607	20,872	18,885	6,878	1,841	1,842
기타 서비스업	17,878	8,733	6,894	3,467	2,077	1,335	2,806	2,505	1,713	11,605	4,151	3,846
인적용역	1,678	300	408	102	38	45	160	82	51	1,416	180	312
가사 서비스업	-	-	-	-	-	-	-	-	-	-	-	-
산림소득	-	-	-	-	-	-	-	-	-	-	-	-
기타	45	-	3	3	-	-	2	-	2	40	-	1

작성처 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[2008년 신규]

9-8-10. 가동 사업자의 사업 존속연수 (1/4)

Period of Taxpayer's Business (1/4)

[단위 : 개]

In each

구분 Classification		총계 Total	6월 미만 Under 6 month	6월 이상 6 month or more	1년 이상 1 year or more	2년 이상 2 years or more	3년 이상 3 years or more	5년 이상 5 years or more	10년 이상 10 years or more	20년 이상 20 years or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2005년	2005 Total [B]	3,721,214	314,468	331,286	541,291	440,176	653,321	769,295	671,377	**
2006년	2006 Total [A]	4,891,024	300,663	332,690	1,369,115	488,219	752,050	938,787	709,500	**
2007년	2007 Total [A]	5,005,870	470,816	497,345	618,631	470,384	801,172	1,196,192	802,218	149,112
법인사업자 Corporations		479,140	35,282	35,526	55,973	47,580	71,174	132,797	79,840	20,968
지역별 by Place of Business		479,140	35,282	35,526	55,973	47,580	71,174	132,797	79,840	20,968
서울	Seoul	160,048	12,125	11,987	19,812	16,875	25,034	42,670	25,901	5,644
인천	Incheon	20,274	1,437	1,328	2,302	2,009	2,987	5,717	3,557	937
경기	Gyeonggi	99,940	7,447	7,975	12,191	10,417	16,102	28,060	14,777	2,971
강원	Gangwon	11,655	682	711	1,148	971	1,429	3,744	2,186	784
대전	Daejeon	11,454	877	872	1,269	1,135	1,709	3,393	1,744	455
충북	Chungbuk	13,749	905	1,001	1,481	1,305	1,793	4,004	2,505	755
충남	Chungnam	17,682	1,355	1,324	1,959	1,659	2,436	4,981	3,105	863
광주	Gwangju	12,202	990	973	1,404	1,160	1,825	3,328	2,074	448
전북	Jeonbuk	14,344	1,062	1,059	1,514	1,396	1,944	4,017	2,534	818
전남	Jeonnam	16,915	1,162	1,174	1,651	1,528	2,235	4,911	3,356	898
대구	Daegu	16,062	1,131	1,156	1,751	1,509	2,187	4,294	2,761	1,273
경북	Gyeongbuk	20,451	1,310	1,326	2,163	1,816	2,617	6,075	3,749	1,395
부산	Busan	27,704	2,082	2,016	3,187	2,602	3,973	7,262	4,789	1,793
울산	Ulsan	7,499	558	560	890	686	1,024	2,109	1,331	341
경남	Gyeongnam	24,308	1,853	1,752	2,742	2,085	3,227	6,909	4,262	1,478
제주	Jeju	4,853	306	312	509	427	652	1,323	1,209	115
업태별 by Industry		479,140	35,282	35,526	55,973	47,580	71,174	132,797	79,840	20,968
농·임·어업	Agriculture, Forestry & Fishing	4,203	624	604	634	366	499	753	551	172
광업	Mining	1,184	84	72	100	90	176	297	303	62
제조업	Manufacturing	103,815	6,612	6,512	10,578	9,538	14,834	31,796	19,458	4,487
전기·가스·수도업	Utilities	1,079	272	93	92	42	80	153	207	140
도매업	Wholesale	90,581	7,379	7,177	11,549	10,175	15,143	23,560	13,403	2,195
소매업	Retail	18,151	1,863	1,787	2,308	1,686	2,490	5,312	2,036	669
부동산매매업	Real Estate	6,158	901	865	1,333	841	1,017	902	267	32
건설업	Construction	75,109	3,893	4,706	6,843	7,049	11,340	25,955	14,075	1,248
음식업	Food Services	9,594	1,099	1,024	1,677	1,249	1,755	2,234	498	58
숙박업	Accommodation	1,074	94	85	129	93	117	256	204	96
운수·창고·통신업	Transportation, Warehousing & Telecommunication	27,952	1,680	1,721	2,930	2,374	3,754	7,357	5,527	2,609
부동산임대업	Rental of Real Estate	22,502	1,233	1,362	2,267	1,771	2,688	4,324	5,842	3,015
대리·중개·도급업	Agent, Brokerage & Contract	1,524	131	126	167	122	189	340	330	119
서비스업	Other Services	116,214	9,417	9,392	15,366	12,184	17,092	29,558	17,139	6,066

작성자 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[다음페이지 계속]

[A] 2006년 이후 사업자수는 당해 연도말 가동사업자 기준임

[B] 2005년 제2기 부가가치세 신고를 한 개인사업자(일반사업자 + 간이사업자)를 기준으로 작성(면세사업자 제외)

[A] Number of Taxpayers are in operation from 2006 year to 2007 year

[B] Based on individual taxpayers(General + Simplified taxpayers) who filed value added tax returns for the 2nd period of 2005

9-8-10. 가동 사업자의 사업 존속연수 (2/4)

Period of Taxpayer's Business (2/4)

[단위 : 개]

In each

구분 Classification		총계 Total	6월 미만 Under 6 month	6월 이상 6 month or more	1년 이상 1 year or more	2년 이상 2 years or more	3년 이상 3 years or more	5년 이상 5 years or more	10년 이상 10 years or more	20년 이상 20 years or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
일반사업자	General taxpayers	2,376,390	224,391	221,570	310,495	241,182	420,479	576,415	341,103	40,755
지역별	by Place of Business	2,376,390	224,391	221,570	310,495	241,182	420,479	576,415	341,103	40,755
서울	Seoul	633,148	56,148	54,710	78,532	62,592	115,117	153,020	99,441	13,588
인천	Incheon	129,180	12,635	12,130	17,241	13,831	22,252	33,240	16,409	1,442
경기	Gyeonggi	595,077	61,213	60,370	83,121	63,784	112,811	144,514	65,129	4,135
강원	Gangwon	57,590	4,886	5,366	7,220	5,646	9,924	13,962	9,421	1,165
대전	Daejeon	63,108	5,868	5,788	8,479	6,415	11,937	15,277	8,603	741
충북	Chungbuk	59,747	5,862	5,914	7,955	5,936	9,785	14,419	8,838	1,038
충남	Chungnam	78,323	7,569	7,701	11,004	8,334	14,282	17,376	10,704	1,353
광주	Gwangju	57,003	5,962	5,604	7,994	5,976	9,710	13,462	7,553	742
전북	Jeonbuk	62,679	6,104	5,819	8,341	6,113	10,024	15,734	9,536	1,008
전남	Jeonnam	60,618	5,700	5,492	7,950	5,988	9,601	15,386	9,370	1,131
대구	Daegu	114,862	9,651	10,057	14,078	10,999	17,966	27,990	19,327	4,794
경북	Gyeongbuk	97,417	8,618	9,163	12,619	9,827	15,513	24,079	15,584	2,014
부산	Busan	170,216	15,045	14,269	20,029	16,174	27,192	41,073	31,441	4,993
울산	Ulsan	42,628	4,585	4,489	5,989	4,218	6,904	9,984	6,149	310
경남	Gyeongnam	134,058	12,549	12,763	17,280	13,366	23,795	32,030	20,329	1,946
제주	Jeju	20,736	1,996	1,935	2,663	1,983	3,666	4,869	3,269	355
업태별	by Industry	2,376,390	224,391	221,570	310,495	241,182	420,479	576,415	341,103	40,755
농·임·어업	Agriculture, Forestry & Fishing	651	42	75	89	87	112	198	42	6
광업	Mining	365	19	23	31	28	53	88	92	31
제조업	Manufacturing	284,837	17,069	17,274	27,761	24,153	39,765	78,520	72,795	7,500
전기·가스·수도업	Utilities	415	147	89	39	17	24	48	46	5
도매업	Wholesale	315,167	28,441	28,169	42,137	34,639	49,860	76,328	50,367	5,226
소매업	Retail	303,669	28,115	28,087	38,716	28,542	47,453	70,357	51,939	10,460
부동산매매업	Real Estate	6,743	1,257	1,082	1,317	719	1,194	980	192	2
건설업	Construction	221,215	19,476	20,378	27,471	19,718	34,925	53,062	45,144	1,041
음식업	Food Services	243,727	37,078	33,029	46,678	29,828	41,008	39,965	14,827	1,314
숙박업	Accommodation	11,262	964	835	1,267	1,002	2,891	2,925	1,188	190
운수·창고·통신업	Transportation, Warehousing & Telecommunication	206,738	22,483	20,652	31,013	22,937	37,055	53,098	18,778	722
부동산임대업	Rental of Real Estate	486,846	30,989	37,016	46,532	45,981	118,928	133,716	61,643	12,041
대리·중개·도급업	Agent, Brokerage & Contract	21,604	5,556	4,327	4,254	1,578	2,254	1,988	1,333	314
서비스업	Other Services	273,151	32,755	30,534	43,190	31,953	44,957	65,142	22,717	1,903

작성자 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[다음페이지 계속]

9-8-10. 가동 사업자의 사업 존속연수 (3/4)

Period of Taxpayer's Business (3/4)

[단위 : 개]

In each

구분 Classification		총계 Total (1)	6월 미만 Under 6 month (2)	6월 이상 6 month or more (3)	1년 이상 1 year or more (4)	2년 이상 2 years or more (5)	3년 이상 3 years or more (6)	5년 이상 5 years or more (7)	10년 이상 10 years or more (8)	20년 이상 20 years or more (9)
간이사업자	Simplified taxpayers	1,653,569	168,205	194,277	186,277	129,143	232,826	370,510	300,682	71,649
지역별	by Place of Business	1,653,569	168,205	194,277	186,277	129,143	232,826	370,510	300,682	71,649
서울	Seoul	345,090	32,342	33,859	35,547	24,712	47,999	73,858	76,954	19,819
인천	Incheon	78,636	8,840	10,077	9,589	6,070	12,872	17,819	11,111	2,258
경기	Gyeonggi	325,538	39,438	47,766	43,258	27,199	49,603	68,738	44,093	5,443
강원	Gangwon	69,228	6,787	9,213	7,537	5,548	8,885	14,924	12,767	3,567
대전	Daejeon	55,002	5,411	5,974	6,189	4,749	7,135	13,198	10,352	1,994
충북	Chungbuk	59,784	5,632	6,242	6,765	5,350	8,175	13,244	11,264	3,112
충남	Chungnam	76,066	7,369	8,308	8,730	6,427	10,783	16,774	13,123	4,552
광주	Gwangju	47,361	5,097	5,616	5,287	3,497	6,244	11,051	8,734	1,835
전북	Jeonbuk	67,894	7,490	7,067	7,036	5,101	8,665	17,263	12,203	3,069
전남	Jeonnam	66,626	6,404	6,266	6,504	5,076	8,660	17,843	12,144	3,729
대구	Daegu	83,186	7,565	10,507	9,040	6,057	10,818	18,541	15,636	5,022
경북	Gyeongbuk	94,248	8,607	11,390	10,637	7,291	12,363	22,564	16,398	4,998
부산	Busan	118,281	10,386	11,325	11,162	8,721	15,867	26,700	27,491	6,629
울산	Ulsan	33,771	3,606	4,409	3,965	2,522	4,884	7,973	5,812	600
경남	Gyeongnam	107,078	10,638	13,086	12,158	8,615	16,189	24,050	18,195	4,147
제주	Jeju	25,780	2,593	3,172	2,873	2,208	3,684	5,970	4,405	875
업태별	by Industry	1,653,569	168,205	194,277	186,277	129,143	232,826	370,510	300,682	71,649
농·임·어업	Agriculture, Forestry & Fishing	189	21	25	18	22	48	42	13	-
광업	Mining	-	-	-	-	-	-	-	-	-
제조업	Manufacturing	24,181	1,419	1,268	1,850	1,666	3,189	6,986	5,111	2,692
전기·가스·수도업	Utilities	12	1	-	3	1	1	4	2	-
도매업	Wholesale	275	62	33	43	16	45	45	16	15
소매업	Retail	298,255	41,228	35,170	41,923	25,456	35,511	62,599	41,260	15,108
부동산매매업	Real Estate	4	-	2	1	-	-	1	-	-
건설업	Construction	2,927	237	347	443	286	444	712	420	38
음식업	Food Services	328,385	51,921	40,074	54,360	35,462	51,773	62,766	28,137	3,892
숙박업	Accommodation	19,592	1,969	1,510	2,151	1,664	3,430	4,786	2,969	1,113
운수·창고·통신업	Transportation, Warehousing & Telecommunication	250,299	11,095	11,186	19,742	17,555	36,925	70,810	70,690	12,296
부동산임대업	Rental of Real Estate	444,548	28,594	71,797	21,841	19,668	55,250	102,943	118,135	26,320
대리·중개·도급업	Agent, Brokerage & Contract	1,527	168	174	189	109	165	322	317	83
서비스업	Other Services	283,375	31,490	32,691	43,713	27,238	46,045	58,494	33,612	10,092

작성자 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[다음페이지 계속]

9-8-10. 가동 사업자의 사업 존속연수 (4/4)

Period of Taxpayer's Business (4/4)

[단위 : 개]

In each

구분 Classification		총계 Total	6월 미만 Under 6 month	6월 이상 6 month or more	1년 이상 1 year or more	2년 이상 2 years or more	3년 이상 3 years or more	5년 이상 5 years or more	10년 이상 10 years or more	20년 이상 20 years or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
면세사업자	VAT Exempted Taxpayers	496,771	42,938	45,972	65,886	52,479	76,693	116,470	80,593	15,740
지역별	by Place of Business	496,771	42,938	45,972	65,886	52,479	76,693	116,470	80,593	15,740
서울	Seoul	114,107	9,745	11,419	15,822	12,121	16,879	24,373	20,342	3,406
인천	Incheon	21,433	2,033	2,020	2,766	2,327	3,137	5,062	3,553	535
경기	Gyeonggi	97,021	9,677	10,762	14,512	10,628	15,805	21,556	12,462	1,619
강원	Gangwon	17,803	1,343	1,441	2,226	1,776	2,817	4,268	3,321	611
대전	Daejeon	14,443	1,370	1,448	2,107	1,867	2,383	3,046	1,895	327
충북	Chungbuk	13,079	1,235	1,186	1,727	1,405	1,952	3,056	2,104	414
충남	Chungnam	22,017	1,921	2,021	2,735	2,173	3,473	5,107	3,631	956
광주	Gwangju	12,901	1,262	1,270	1,754	1,529	2,319	2,818	1,686	263
전북	Jeonbuk	18,443	1,553	1,439	2,296	1,817	2,890	4,598	3,279	571
전남	Jeonnam	25,678	1,650	1,725	2,852	2,873	3,960	6,911	4,547	1,160
대구	Daegu	20,258	1,852	1,842	2,643	2,226	2,970	4,881	2,938	906
경북	Gyeongbuk	28,965	2,378	2,272	3,190	2,801	4,355	7,688	5,075	1,206
부산	Busan	32,358	2,348	2,411	3,936	3,284	4,917	7,828	5,978	1,656
울산	Ulsan	10,052	949	966	1,398	1,042	1,730	2,249	1,520	198
경남	Gyeongnam	38,675	2,901	2,994	4,770	3,681	5,513	10,260	6,912	1,644
제주	Jeju	9,538	721	756	1,152	929	1,593	2,769	1,350	268
업태별	by Industry	496,771	42,938	45,972	65,886	52,479	76,693	116,470	80,593	15,740
농·임·어업	Agriculture, Forestry & Fishing	55,581	2,336	2,727	4,579	4,157	8,297	16,593	13,591	3,301
광업	Mining	668	8	9	21	211	27	90	173	129
제조업	Manufacturing	12,916	1,035	1,000	1,564	1,340	2,164	3,319	2,104	390
전기·가스·수도업	Utilities	1	-	-	-	-	-	-	-	1
도매업	Wholesale	64,193	5,114	5,062	7,629	6,200	10,083	17,036	11,051	2,018
소매업	Retail	82,444	8,364	7,220	10,440	7,564	11,476	17,904	15,598	3,878
부동산매매업	Real Estate	1,189	178	196	289	180	207	132	7	-
건설업	Construction	8,016	1,751	1,282	867	417	1,463	1,688	535	13
음식업	Food Services	111	4	5	17	12	21	40	9	3
숙박업	Accommodation	200	2	6	14	19	23	44	88	4
운수·창고·통신업	Transportation, Warehousing & Telecommunication	1,852	61	66	112	106	256	1,066	166	19
부동산임대업	Rental of Real Estate	38,723	1,939	5,929	6,273	4,590	7,559	9,591	2,775	67
대리·중개·도급업	Agent, Brokerage & Contract	1,002	223	184	190	168	58	37	131	11
서비스업	Other Services	229,875	21,923	22,286	33,891	27,515	35,059	48,930	34,365	5,906

작성자 : 부가가치세과 김승현(397-1716), 법인세과 김정주(397-1822), 소득세과 이용선(397-1742)

[2007년 9-8-5]

9-9-1. 현금영수증 발급 실적 (1/2)

Number of Cash Receipt Issuance (1/2) [A]

[단위 : 천건, 백만원]

In thousand cases, In million won

구분 Classification		2005년 합계 2005 Total		2006년 합계 2006 Total		2007년 합계 2007 Total [B]	
		건수 Number of Transaction	금액 Amount	건수 Number of Transaction	금액 Amount	건수 Number of Transaction	금액 Amount
		(1)		(2)		(3)	
가맹점 지역별	by Region of Merchant [C]	448,936	18,559,848	737,748	30,626,609	1,489,273	50,256,147
서울	Seoul	159,435	7,501,239	236,247	11,955,788	518,707	19,379,784
인천	Incheon	18,855	752,037	30,081	1,159,892	63,561	2,000,107
경기	Gyeonggi	79,164	2,943,412	130,660	4,809,101	269,098	8,215,269
강원	Gangwon	10,803	425,303	19,268	755,715	40,746	1,320,318
대전	Daejeon	16,139	581,503	29,557	975,601	44,346	1,306,853
충북	Chungbuk	9,665	385,790	17,496	688,042	36,865	1,213,545
충남	Chungnam	11,129	465,774	21,178	888,375	47,470	1,619,407
광주	Gwangju	12,689	514,058	20,821	818,433	37,083	1,212,532
전북	Jeonbuk	11,302	460,809	20,113	808,784	43,019	1,532,416
전남	Jeonnam	10,344	398,695	18,167	729,365	37,468	1,335,735
대구	Daegu	21,326	864,705	33,420	1,306,048	59,158	1,953,669
경북	Gyeongbuk	15,637	596,588	31,862	1,150,770	59,594	1,961,483
부산	Busan	32,528	1,236,113	56,030	2,028,963	100,062	3,099,674
울산	Ulsan	12,284	440,287	22,544	762,488	34,614	1,084,530
경남	Gyeongnam	23,835	847,071	43,661	1,533,192	83,613	2,542,152
제주	Jeju	3,801	146,464	6,643	256,052	13,869	478,673
가맹점 업태별	by Industry of Merchant [D]	448,936	18,559,848	737,748	30,626,609	1,489,273	50,256,147
소매업	Retail	217,740	8,167,947	361,489	13,608,372	754,625	20,150,152
음식·숙박업	Food Services & Accommodation	51,958	1,561,237	117,533	3,663,477	192,660	5,289,516
서비스업	Services	65,373	3,261,405	95,234	5,435,650	235,477	9,904,124
기타	Others	113,865	5,569,259	163,492	7,919,110	306,511	14,912,355
발급금액 규모별	by Amount of Transaction [E]	448,936	18,559,848	737,748	30,626,609	1,489,273	50,256,147
1만원 이하	Under 10 thousand won	98,889	679,151	200,477	1,480,541	559,870	3,973,142
3만원 이하	Under 30 thousand won	190,940	3,299,793	311,262	5,770,782	570,564	10,166,042
5만원 이하	Under 50 thousand won	73,681	2,617,854	109,357	4,240,611	179,435	6,831,583
10만원 이하	Under 100 thousand won	54,284	3,402,399	76,721	5,243,516	113,114	7,690,225
10만원 초과	100 thousand won or more	31,142	8,560,651	39,931	13,891,159	66,290	21,595,155

생산부서 : 전자세원팀(김한경 397-7586)

[다음페이지 계속]

[A] 현금영수증 제도는 2005.1.1일부터 시행함

[B] 2007년중 현금영수증 발급실적을 기준으로 작성함

[C] 가맹점 지역별은 현금영수증 가맹점의 2007.12.31 현재 사업장 소재지 기준임

[D] 발급금액 규모별은 1건당 발급금액 기준임

[E] 업태분류는 가맹점의 주업종코드로 분류한 것으로, 여러 업종을 겸업하는 경우 주업종에 실적이 포함됨

9-9-1. 현금영수증 발급 실적 (2/2)

Number of Cash Receipt Issuance (2/2) [A]

[단위 : 천건, 백만원]

In thousand cases, In million won

구분 Classification		상반기 The First Half of the Year		하반기 The Second Half of the Year	
		건수 Number of Transaction	금액 Amount	건수 Number of Transaction	금액 Amount
		(4)		(5)	
가맹점 지역별	by Region of Merchant [C]	548,994	20,757,645	940,279	29,498,502
서울	Seoul	163,352	6,880,021	355,355	12,499,763
인천	Incheon	24,701	860,847	38,860	1,139,260
경기	Gyeonggi	102,848	3,512,045	166,250	4,703,224
강원	Gangwon	15,812	617,075	24,934	703,243
대전	Daejeon	19,209	600,888	25,137	705,965
충북	Chungbuk	14,511	565,304	22,354	648,241
충남	Chungnam	17,852	767,422	29,618	851,985
광주	Gwangju	15,250	546,846	21,833	665,686
전북	Jeonbuk	15,659	643,049	27,360	889,367
전남	Jeonnam	14,903	661,092	22,565	674,643
대구	Daegu	24,273	875,330	34,885	1,078,339
경북	Gyeongbuk	25,076	970,496	34,518	990,987
부산	Busan	41,232	1,362,238	58,830	1,737,436
울산	Ulsan	15,209	490,101	19,405	594,429
경남	Gyeongnam	33,701	1,164,409	49,912	1,377,743
제주	Jeju	5,406	240,482	8,463	238,191
가맹점 업태별	by Industry of Merchant [D]	548,994	20,757,645	940,279	29,498,502
소매업	Retail	294,646	8,639,298	459,979	11,510,854
음식·숙박업	Food Services & Accommodation	81,412	2,415,219	111,248	2,874,297
서비스업	Services	57,323	3,411,093	178,154	6,493,031
기타	Others	115,613	6,292,035	190,898	8,620,320
발급금액 규모별	by Amount of Transaction [E]	548,994	20,757,645	940,279	29,498,502
1만원 이하	Under 10 thousand won	176,458	1,272,769	383,412	2,700,373
3만원 이하	Under 30 thousand won	220,469	3,996,339	350,095	6,169,703
5만원 이하	Under 50 thousand won	73,707	2,835,505	105,728	3,996,078
10만원 이하	Under 100 thousand won	49,686	3,399,510	63,428	4,290,715
10만원 초과	100 thousand won or more	28,674	9,253,522	37,616	12,341,633

생산부서 : 전자세원팀(김한경 397-7586)

[2007년 9-9-1]

[A] Cash receipt system was enacted on Jan. 1. 2005

[B] Based on the total issuance during 2007

[C] Region of merchant is based on the residence of the participants for cash receipt system as of dec.31.2007

[D] Amount of transaction is based on the issuance amount per one transaction

[E] Industry classification is based on the main business category . In case a taxpayer operates two or more categories of business, only the category of the main business is counted

9-9-2. 현금영수증 가맹점 가입 현황

Number of Registration of Cash Receipt System by Merchant [A]

[단위 : 명]

In person

구분 Classification	전체 가입자수 Total [B] (1=3+5)	가입지정자 Merchants Appointed to Register [C]			가입의무 외 가입자 Registrations by Not-appointed [D] (5)
		가입지정자 Number of Merchants Appointed (2)	가입자 Number of Merchants Registered (3)	가입비율 Ratio (4=3/2)	
2005년 2005 Total	1,144,193	1,219,345	931,942	76.4	212,251
2006년 2006 Total	1,401,111	651,115	548,541	84.2	855,570
2007년 2007 Total	1,725,485	821,492	810,983	98.7	914,502
가맹점 지역별 by Region of Merchant	1,725,485	821,492	810,983	98.7	914,502
서울 Seoul	398,452	198,717	194,894	98.1	203,558
인천 Incheon	80,971	38,046	37,916	99.7	43,055
경기 Gyeonggi	360,987	167,790	164,323	97.9	196,664
강원 Gangwon	65,173	31,183	30,637	98.2	34,536
대전 Daejeon	56,158	24,759	24,642	99.5	31,516
충북 Chungbuk	56,260	26,235	26,201	99.9	30,059
충남 Chungnam	71,955	35,483	35,302	99.5	36,653
광주 Gwangju	52,339	24,090	23,946	99.4	28,393
전북 Jeonbuk	61,455	28,399	28,154	99.1	33,301
전남 Jeonnam	62,027	29,441	29,303	99.5	32,724
대구 Daegu	81,112	39,066	38,113	97.6	42,999
경북 Gyeongbuk	90,983	43,111	42,800	99.3	48,183
부산 Busan	117,430	57,761	57,563	99.7	59,867
울산 Ulsan	38,485	16,307	16,247	99.6	22,238
경남 Gyeongnam	108,535	50,295	50,149	99.7	58,386
제주 Jeju	23,163	10,809	10,793	99.9	12,370
가맹점 업태별 by Industry of Merchant	1,725,485	821,492	810,983	98.7	914,502
소매업 Retail	496,110	381,362	375,464	98.5	120,646
음식·숙박업 Food Services & Accommodation	509,101	214,789	214,223	99.7	294,878
서비스업 Services	393,450	221,622	217,677	98.2	175,773
기타 Others	326,824	3,719	3,619	97.3	323,205
납세자 유형별 by Type of Taxpayer	1,725,485	821,492	810,983	98.7	914,502
개인 Individuals	1,611,674	768,888	758,989	98.7	852,685
법인 Corporations	113,811	52,604	51,994	98.8	61,817

생산부서 : 전자세원팀(김한경 397-7586)

[2007년 9-9-2]

[A] 현금영수증제도는 2005.1.1일부터 시행함

[B] 전체 가입자수는 2007.12.31일 현재 현금영수증가맹점 가입한 전체 사업자 수임(계속사업자 기준)

[C] 가입지정자는 소매업, 음식·숙박업, 서비스업종과 같이 소비자를 상대로 직접 재화나 용역을 공급하는 사업자로 현금영수증가맹점 가입대상자로 지정된 사업자임.(2005년은 신용카드가맹점 전체를 가입지정자로 포함하였음)

[D] 가입의무 외 가입자는 가입의무자로 지정되지 않은 사업자로서 현금영수증가맹점에 가입한 사업자임

[A] The cash receipt system was enacted on Jan. 1, 2005

[B] Total joining surrender is Number of merchants who join Cash Receipt system in operation as of dec.31.2007

[C] Merchants designated as Cash Receipts issuers by the NTS, and whose business is to directly provide goods and services to customers. For example, retailers, restaurants, lodgings and other types of services

[D] Of Cash Receipt issuers, businesses that are not mandated to register as Cash Receipt issuers

9-9-3. 신용카드 사용 실적 (1/2)

Number and Value of Credit Card Sales (1/2)

[단위 : 천건, 백만원]

In thousand cases, In million won

구분 Classification	2006년 2006 Total		2007년 2007 Total [A]		1분기 1st Quarter	
	건수 Number of Transaction	금액 Amount	건수 Number of Transaction	금액 Amount	건수 Number of Transaction	금액 Amount
	(1)		(2)		(3)	
가맹점 지역별 by Region of Merchant [B]	3,105,453	258,726,282	4,044,115	301,233,532	906,698	70,335,191
서울 Seoul	1,332,715	113,631,515	1,760,225	132,992,725	403,610	31,649,329
인천 Incheon	125,257	9,899,746	161,521	11,542,458	36,004	2,683,908
경기 Gyeonggi	615,362	48,675,010	809,064	56,907,349	175,246	12,936,482
강원 Gangwon	63,950	4,928,835	81,457	5,872,346	18,258	1,328,292
대전 Daejeon	104,755	6,392,032	134,377	7,411,327	30,112	1,746,866
충북 Chungbuk	60,380	5,347,907	76,744	6,103,955	16,625	1,402,601
충남 Chungnam	78,998	6,527,358	101,725	7,554,119	22,261	1,692,708
광주 Gwangju	66,866	5,717,212	84,526	6,556,777	18,883	1,539,264
전북 Jeonbuk	68,351	5,047,148	85,563	5,884,000	19,179	1,375,069
전남 Jeonnam	56,363	4,873,074	69,399	5,623,534	15,274	1,275,225
대구 Daegu	95,350	7,619,729	125,403	8,793,553	28,029	2,082,054
경북 Gyeongbuk	93,928	8,571,342	117,721	9,523,903	26,251	2,265,341
부산 Busan	142,969	13,000,565	186,810	14,998,712	41,598	3,469,869
울산 Ulsan	47,919	4,365,596	59,128	4,901,087	13,272	1,100,371
경남 Gyeongnam	123,229	11,714,496	155,004	13,842,325	34,404	3,166,823
제주 Jeju	29,061	2,414,717	35,448	2,725,362	7,692	620,989
가맹점 업태별 by Industry of Merchant [C]	3,105,453	258,726,282	4,044,115	301,233,532	906,698	70,335,191
소매업 Retail	1,282,441	77,181,760	1,627,350	90,126,010	357,517	20,819,060
음식·숙박업 Food Services & Accommodation	654,096	38,286,051	840,647	44,695,073	183,665	10,293,284
서비스업 Services	653,013	59,868,433	848,033	70,763,972	197,261	16,606,240
기타 Others	515,903	83,390,038	728,085	95,648,477	168,255	22,616,607

생산부서 : 전자세원팀(김한경 397-7586)

[다음페이지 계속]

[A] 2007년중 신용카드사에서 통보받은 가맹점별 신용카드 매출 실적을 기준으로 작성함. 다만, 신용카드사로부터 과세자료 활용 목적으로 수집한 자료를 기준으로 작성하여 한국은행, 금융감독원 등의 기관에서 발표한 신용카드 총 사용금액과 다를 수 있음

[B] 가맹점 지역별은 신용카드가맹점의 2007.12.31일 사업장 소재지 기준임

[C] 업태분류는 가맹점의 주업종코드로 분류한 것으로, 여러 업종을 겸업하는 경우 주업종에 실적이 포함됨

9-9-3. 신용카드 사용 실적 (2/2)

Number and Value of Credit Card Sales (2/2)

[단위 : 천건, 백만원]

In thousand cases, In million won

구분 Classification	2분기 2rd Quarter		3분기 3rd Quarter		4분기 4th Quarter	
	건수 Number of Transaction	금액 Amount	건수 Number of Transaction	금액 Amount	건수 Number of Transaction	금액 Amount
	(4)		(5)		(6)	
가맹점 지역별 by Region of Merchant [B]	987,893	73,796,525	1,035,748	73,636,350	1,113,776	83,465,466
서울 Seoul	429,720	32,661,816	442,811	32,189,399	484,084	36,492,181
인천 Incheon	39,678	2,833,792	41,401	2,840,654	44,438	3,184,104
경기 Gyeonggi	200,369	14,094,991	208,922	14,003,085	224,527	15,872,791
강원 Gangwon	19,122	1,384,291	22,158	1,513,561	21,919	1,646,202
대전 Daejeon	32,423	1,754,640	33,795	1,789,500	38,047	2,120,321
충북 Chungbuk	18,925	1,497,875	20,075	1,452,005	21,119	1,751,474
충남 Chungnam	24,531	1,858,704	27,233	1,889,959	27,700	2,112,748
광주 Gwangju	20,606	1,579,435	21,789	1,597,902	23,248	1,840,176
전북 Jeonbuk	20,772	1,398,854	22,311	1,447,557	23,301	1,662,520
전남 Jeonnam	16,823	1,363,678	18,610	1,422,231	18,692	1,562,400
대구 Daegu	30,403	2,108,256	32,123	2,135,655	34,848	2,467,588
경북 Gyeongbuk	28,555	2,403,876	30,884	2,290,040	32,031	2,564,646
부산 Busan	45,195	3,599,840	48,241	3,734,086	51,776	4,194,917
울산 Ulsan	14,494	1,210,887	15,250	1,207,126	16,112	1,382,703
경남 Gyeongnam	37,722	3,386,383	40,415	3,428,452	42,463	3,860,667
제주 Jeju	8,555	659,207	9,730	695,138	9,471	750,028
가맹점 업태별 by Industry of Merchant [C]	987,893	73,796,525	1,035,748	73,636,350	1,113,776	83,465,466
소매업 Retail	402,577	21,644,289	418,319	21,995,466	448,937	25,667,195
음식·숙박업 Food Services & Accommodation	203,647	10,981,822	218,510	10,939,445	234,825	12,480,522
서비스업 Services	205,316	17,324,796	212,955	17,630,025	232,501	19,202,911
기타 Others	176,353	23,845,618	185,964	23,071,414	197,513	26,114,838

생산부서 : 전자세원팀(김한경 397-7586)

[2007년 9-9-3]

[A] Based on the credit card sales of each reported by credit card companies during 2007

[B] Based on the business place of credit card members as of dec.31,2007

[C] Industry classification is based on the main business category . In case a taxpayer operates two or more categories of business, only the category of the main business is counted

9-9-4. 신용카드가맹점 가입 현황

Number of Registration of Credit Card by Merchant

[단위 : 명]

In person

구분 Classification	전체 가입자수 Total [A] (1=3+5)	가입지정자 Merchants Appointed to Register [B]			비지정 가입자 Registrations by Not-appointed [C] (5)
		가입지정자 Number of Merchants Appointed (2)	가입자 Number of Merchants Registered (3)	가입비율 Ratio (4=3/2)	
2006년 2006 Total	1,661,359	651,115	578,130	88.8	1,083,229
2007년 2007 Total	1,772,458	821,492	708,469	86.2	1,063,989
가맹점 지역별 by Region of Merchant	1,772,458	821,492	708,469	86.2	1,063,989
서울 Seoul	426,809	198,717	174,273	87.7	252,536
인천 Incheon	82,184	38,046	32,427	85.2	49,757
경기 Gyeonggi	357,782	167,790	139,011	82.8	218,771
강원 Gangwon	67,696	31,183	27,644	88.7	40,052
대전 Daejeon	56,386	24,759	22,157	89.5	34,229
충북 Chungbuk	53,818	26,235	22,373	85.3	31,445
충남 Chungnam	73,524	35,483	31,086	87.6	42,438
광주 Gwangju	53,317	24,090	21,340	88.6	31,977
전북 Jeonbuk	60,906	28,399	24,286	85.5	36,620
전남 Jeonnam	62,448	29,441	25,115	85.3	37,333
대구 Daegu	86,496	39,066	34,288	87.8	52,208
경북 Gyeongbuk	91,266	43,111	37,001	85.8	54,265
부산 Busan	125,918	57,761	48,926	84.7	76,992
울산 Ulsan	37,295	16,307	14,383	88.2	22,912
경남 Gyeongnam	111,517	50,295	44,207	87.9	67,310
제주 Jeju	25,096	10,809	9,952	92.1	15,144
가맹점 업태별 by Industry of Merchant	1,772,458	821,492	708,469	86.2	1,063,989
소매업 Retail	473,710	381,362	315,019	82.6	158,691
음식·숙박업 Food Services & Accommodation	517,134	214,789	207,067	96.4	310,067
서비스업 Services	350,353	221,622	183,692	82.9	166,661
기타 Others	431,261	3,719	2,691	72.4	428,570
납세자 유형별 by Type of Taxpayer	1,772,458	821,492	708,469	86.2	1,063,989
개인 Individuals	1,618,849	768,888	663,257	86.3	955,592
법인 Corporations	153,609	52,604	45,212	85.9	108,397

생산부서 : 전자세원팀(김한경 397-7586)

[2007년 9-9-4]

[A] 전체 가입자수는 2007.12.31일 현재 신용카드가맹점으로 가입한 전체 사업자 수임(계속사업자 기준)

[B] 가입지정자는 소매업, 음식, 숙박업, 서비스업종과 같이 소비자를 상대로 직접 재화나 용역을 공급하는 사업자로 신용카드가맹점 가입권장대상자로 지정된 사업자임

[C] 비지정가입자는 가입지정자로 지정되지 않은 사업자로서 신용카드가맹점에 가입한 사업자임

[A] Total joining surrender is Number of merchants who join credit card system in operation as of dec.31.2007

[B] Merchants mandated by the NTS to affiliate with credit card companies, and whose business is to directly provide goods and services to customers. For example, retailers, restaurants, lodging and other types of service providers

[C] Means the voluntary participants for the credit card though they are not designated by the NTS

9-10-1. 부가가치세 면세사업자 수입금액 현황 I

Total Revenue of VAT Exempted Taxpayers I [A]

[단위 : 백만원]

In million won

구분 Classification		합계 Total		신고대상자 Taxpayers Needed to File Return [B]		자료과세자 Taxpayers Assessed Based on Tax Information [C]	
		납세자수 Number of Taxpayers	수입금액 Total Revenue	납세자수 Number of Taxpayers	수입금액 Total Revenue	납세자수 Number of Taxpayers	수입금액 Total Revenue
		(1)		(2)		(3)	
2003년	2003 Total	959,632	98,026,547	874,534	88,649,850	85,098	9,376,697
2004년	2004 Total	1,125,959	98,081,688	612,896	85,267,923	513,063	12,813,765
2005년	2005 Total	1,079,025	103,242,081	531,801	87,076,625	547,224	16,165,456
2006년	2006 Total	1,289,031	119,301,226	610,604	100,817,945	678,427	18,483,281
2007년	2007 Total	1,469,993	128,404,653	664,999	108,083,398	804,994	20,321,255
수입금액 규모별	by Size of Total Revenue	1,469,993	128,404,653	664,999	108,083,398	804,994	20,321,255
2천4백만 이하	24 million won or less	894,912	8,649,930	333,211	1,924,317	561,701	6,725,613
4천8백만 이하	48 million won or less	243,004	8,135,969	77,274	2,665,675	165,730	5,470,294
6천만 이하	60 million won or less	45,261	2,424,723	21,007	1,131,108	24,254	1,293,615
7천2백만 이하	72 million won or less	29,854	1,965,356	16,550	1,092,366	13,304	872,990
1억 이하	100 million won or less	46,373	3,940,268	29,185	2,491,711	17,188	1,448,557
2억 이하	200 million won or less	78,103	11,182,793	61,340	8,917,148	16,763	2,265,645
5억 이하	500 million won or less	82,070	25,852,471	76,821	24,367,939	5,249	1,484,532
10억 이하	1 billion won or less	30,915	21,391,729	30,307	20,990,523	608	401,206
20억 이하	2 billion won or less	13,145	17,964,232	12,989	17,756,582	156	207,650
20억 초과	2 billion won over	6,356	26,897,182	6,315	26,746,029	41	151,153

생산부서 : 소득세과(이용선 397-1742)

[2007년 9-10-1]

[A] 2007년 귀속 부가가치세 면세사업자 수입금액 신고를 기준으로 함

[B] 자료과세자이외의 자

[C] 부가가치세 면세사업자 중 사업장현황 신고를 하지 않고 국세청에서 과세자료를 수집하여 수입금액을 결정하는 사업자로서 보험모집인 등 인적용역자, 우유·복권·우표·수입인지 등을 판매하는 사업자

[A] Based on filing of VAT exempted revenue for the taxable year of 2007

[B] Taxpayers other than those who assessed based on tax information

[C] Taxpayers those who assessed based on tax information, such as insurance seller, milk · lottery · stamp vendor

9-10-2. 지역별·업태별 부가가치세 면세사업자 수입금액 현황 (1/6)

Total Revenue of VAT Exempted Taxpayers, by Region and by Industry (1/6)

[단위 : 백만원]

In million won

구분 Classification		합계 Total		신고대상자 Taxpayers Needed to File Return [A]		자료과세자 Taxpayers Assessed Based on Tax Information [B]	
		납세자수 Number of Taxpayers	수입금액 Total Revenue	납세자수 Number of Taxpayers	수입금액 Total Revenue	납세자수 Number of Taxpayers	수입금액 Total Revenue
		(1)		(2)		(3)	
전국	All Region	1,469,993	128,404,653	664,999	108,083,398	804,994	20,321,255
농·임·어업	Agriculture, Forestry & Fishing	60,614	7,324,032	60,614	7,324,032	-	-
광업	Mining	724	37,346	724	37,346	-	-
제조업	Manufacturing	20,366	4,273,259	20,366	4,273,259	-	-
건설업	Construction	13,594	4,502,830	13,594	4,502,830	-	-
도매업	Wholesale	105,287	30,417,727	105,287	30,417,727	-	-
소매업	Retail	195,372	22,769,868	186,398	22,220,318	8,974	549,550
운수·창고업	Transportation & Warehousing	2,460	186,572	2,460	186,572	-	-
교육서비스업	Educational Service	104,774	6,678,540	104,774	6,678,540	-	-
보건업	Health Care	59,559	25,229,458	59,559	25,229,458	-	-
개인서비스업	Personal Service	797,635	20,303,375	32,081	1,991,216	765,554	18,312,159
부동산임대업	Rental of Real Estate	54,062	1,716,313	54,062	1,716,313	-	-
기타 업종	Other Industry	55,546	4,965,333	25,080	3,505,787	30,466	1,459,546
서울	Seoul	417,569	34,531,048	144,009	27,397,670	273,560	7,133,378
농·임·어업	Agriculture, Forestry & Fishing	144	9,113	144	9,113	-	-
광업	Mining	2	2	2	2	-	-
제조업	Manufacturing	7,190	1,025,602	7,190	1,025,602	-	-
건설업	Construction	4,725	2,153,152	4,725	2,153,152	-	-
도매업	Wholesale	22,412	7,359,572	22,412	7,359,572	-	-
소매업	Retail	36,455	5,339,697	34,154	5,237,988	2,301	101,709
운수·창고업	Transportation & Warehousing	376	35,248	376	35,248	-	-
교육서비스업	Educational Service	19,412	1,938,188	19,412	1,938,188	-	-
보건업	Health Care	16,510	6,644,418	16,510	6,644,418	-	-
개인서비스업	Personal Service	268,929	7,351,306	9,238	859,997	259,691	6,491,309
부동산임대업	Rental of Real Estate	23,686	926,435	23,686	926,435	-	-
기타 업종	Other Industry	17,728	1,748,315	6,160	1,207,955	11,568	540,360
인천	Incheon	79,611	6,544,578	32,397	5,449,257	47,214	1,095,321
농·임·어업	Agriculture, Forestry & Fishing	2,074	197,182	2,074	197,182	-	-
광업	Mining	16	3,643	16	3,643	-	-
제조업	Manufacturing	765	144,742	765	144,742	-	-
건설업	Construction	760	151,246	760	151,246	-	-
도매업	Wholesale	5,605	1,922,721	5,605	1,922,721	-	-
소매업	Retail	9,918	1,027,283	9,572	1,003,874	346	23,409
운수·창고업	Transportation & Warehousing	99	5,417	99	5,417	-	-
교육서비스업	Educational Service	4,720	338,077	4,720	338,077	-	-
보건업	Health Care	2,996	1,302,806	2,996	1,302,806	-	-
개인서비스업	Personal Service	47,016	1,074,404	1,505	71,682	45,511	1,002,722
부동산임대업	Rental of Real Estate	2,587	89,671	2,587	89,671	-	-
기타 업종	Other Industry	3,055	287,386	1,698	218,196	1,357	69,190

생산부서 : 소득세과(이용선 397-1742)

[다음페이지 계속]

[A] 자료과세자 이외의 자

[B] 부가가치세 면세사업자 중 사업장현황 신고를 하지 않고 국세청에서 과세자료를 수집하여 수입금액을 결정하는 사업자로서 보험모집인 등 인적용역자, 우유·복권·우표·수입인지 등을 판매하는 사업자

9-10-2. 지역별·업태별 부가가치세 면세사업자 수입금액 현황 (2/6)

Total Revenue of VAT Exempted Taxpayers, by Region and by Industry (2/6)

[단위 : 백만원]

구분 Classification		합계 Total		신고대상자 Taxpayers Needed to File Return [A]		자료과세자 Taxpayers Assessed Based on Tax Information [B]	
		납세자수 Number of Taxpayers	수입금액 Total Revenue	납세자수 Number of Taxpayers	수입금액 Total Revenue	납세자수 Number of Taxpayers	수입금액 Total Revenue
		(1)	(2)	(3)	(3)	(3)	
경기	Gyeonggi	332,076	26,170,513	131,662	21,080,651	200,414	5,089,862
농·임·어업	Agriculture, Forestry & Fishing	6,841	1,277,698	6,841	1,277,698	-	-
광업	Mining	33	1,022	33	1,022	-	-
제조업	Manufacturing	3,552	784,753	3,552	784,753	-	-
건설업	Construction	3,842	1,209,908	3,842	1,209,908	-	-
도매업	Wholesale	19,670	4,841,471	19,670	4,841,471	-	-
소매업	Retail	37,330	4,372,257	35,856	4,267,053	1,474	105,204
운수·창고업	Transportation & Warehousing	901	59,662	901	59,662	-	-
교육서비스업	Educational Service	23,697	1,681,566	23,697	1,681,566	-	-
보건업	Health Care	12,051	4,973,087	12,051	4,973,087	-	-
개인서비스업	Personal Service	201,211	5,162,355	6,804	407,340	194,407	4,755,015
부동산임대업	Rental of Real Estate	12,624	378,964	12,624	378,964	-	-
기타 업종	Other Industry	10,324	1,427,770	5,791	1,198,127	4,533	229,643
강원	Gangwon	39,272	3,279,668	24,231	2,928,028	15,041	351,640
농·임·어업	Agriculture, Forestry & Fishing	4,385	357,226	4,385	357,226	-	-
광업	Mining	11	17,171	11	17,171	-	-
제조업	Manufacturing	714	189,383	714	189,383	-	-
건설업	Construction	178	33,657	178	33,657	-	-
도매업	Wholesale	3,428	785,957	3,428	785,957	-	-
소매업	Retail	8,234	747,142	7,837	725,149	397	21,993
운수·창고업	Transportation & Warehousing	71	3,192	71	3,192	-	-
교육서비스업	Educational Service	3,720	139,519	3,720	139,519	-	-
보건업	Health Care	1,347	546,148	1,347	546,148	-	-
개인서비스업	Personal Service	15,174	348,166	1,089	45,072	14,085	303,094
부동산임대업	Rental of Real Estate	585	13,962	585	13,962	-	-
기타 업종	Other Industry	1,425	98,145	866	71,592	559	26,553
대전	Daejeon	43,876	3,547,221	21,400	2,989,941	22,476	557,280
농·임·어업	Agriculture, Forestry & Fishing	209	19,153	209	19,153	-	-
광업	Mining	2	40	2	40	-	-
제조업	Manufacturing	485	59,486	485	59,486	-	-
건설업	Construction	208	35,244	208	35,244	-	-
도매업	Wholesale	3,584	1,050,691	3,584	1,050,691	-	-
소매업	Retail	6,643	722,591	6,360	696,600	283	25,991
운수·창고업	Transportation & Warehousing	48	1,901	48	1,901	-	-
교육서비스업	Educational Service	4,659	213,828	4,659	213,828	-	-
보건업	Health Care	2,060	818,109	2,060	818,109	-	-
개인서비스업	Personal Service	21,946	513,389	1,050	41,045	20,896	472,344
부동산임대업	Rental of Real Estate	1,766	17,851	1,766	17,851	-	-
기타 업종	Other Industry	2,266	94,938	969	35,993	1,297	58,945

생산부서 : 소득세과(이용선 397-1742)

[A] Taxpayers other than those who assessed based on tax information

[B] Taxpayers those who assessed based on tax information, such as insurance seller, milk · lottery · stamp vendor

9-10-2. 지역별·업태별 부가가치세 면세사업자 수입금액 현황 (3/6)

Total Revenue of VAT Exempted Taxpayers, by Region and by Industry (3/6)

[단위 : 백만원]

In million won

구분 Classification		합계 Total		신고대상자 Taxpayers Needed to File Return [A]		자료과세자 Taxpayers Assessed Based on Tax Information [B]	
		납세자수 Number of Taxpayers	수입금액 Total Revenue	납세자수 Number of Taxpayers	수입금액 Total Revenue	납세자수 Number of Taxpayers	수입금액 Total Revenue
		(1)		(2)		(3)	
충북	Chungbuk	33,382	3,122,605	19,151	2,782,286	14,231	340,319
농·임·어업	Agriculture, Forestry & Fishing	1,291	232,386	1,291	232,386	-	-
광업	Mining	1	-	1	-	-	-
제조업	Manufacturing	555	144,181	555	144,181	-	-
건설업	Construction	222	26,193	222	26,193	-	-
도매업	Wholesale	2,984	787,112	2,984	787,112	-	-
소매업	Retail	6,875	674,785	6,515	654,542	360	20,243
운수·창고업	Transportation & Warehousing	95	4,807	95	4,807	-	-
교육서비스업	Educational Service	3,467	145,398	3,467	145,398	-	-
보건업	Health Care	1,503	655,213	1,503	655,213	-	-
개인서비스업	Personal Service	13,986	329,499	882	46,471	13,104	283,028
부동산임대업	Rental of Real Estate	873	18,332	873	18,332	-	-
기타 업종	Other Industry	1,530	104,699	763	67,651	767	37,048
충남	Chungnam	47,628	5,129,622	29,855	4,704,601	17,773	425,021
농·임·어업	Agriculture, Forestry & Fishing	5,403	1,026,260	5,403	1,026,260	-	-
광업	Mining	62	2,135	62	2,135	-	-
제조업	Manufacturing	801	409,537	801	409,537	-	-
건설업	Construction	320	45,620	320	45,620	-	-
도매업	Wholesale	4,194	1,086,827	4,194	1,086,827	-	-
소매업	Retail	9,224	1,004,556	8,915	980,521	309	24,035
운수·창고업	Transportation & Warehousing	81	2,096	81	2,096	-	-
교육서비스업	Educational Service	3,876	163,850	3,876	163,850	-	-
보건업	Health Care	2,010	856,559	2,010	856,559	-	-
개인서비스업	Personal Service	17,994	417,764	1,127	46,022	16,867	371,742
부동산임대업	Rental of Real Estate	2,291	29,168	2,291	29,168	-	-
기타 업종	Other Industry	1,372	85,250	775	56,006	597	29,244
광주	Gwangju	44,937	4,584,035	21,401	3,990,344	23,536	593,691
농·임·어업	Agriculture, Forestry & Fishing	691	108,355	691	108,355	-	-
광업	Mining	75	1,428	75	1,428	-	-
제조업	Manufacturing	446	98,024	446	98,024	-	-
건설업	Construction	78	94,101	78	94,101	-	-
도매업	Wholesale	4,885	1,523,519	4,885	1,523,519	-	-
소매업	Retail	7,065	797,874	6,800	778,270	265	19,604
운수·창고업	Transportation & Warehousing	67	1,719	67	1,719	-	-
교육서비스업	Educational Service	3,935	213,669	3,935	213,669	-	-
보건업	Health Care	2,053	1,046,045	2,053	1,046,045	-	-
개인서비스업	Personal Service	23,120	563,119	927	36,418	22,193	526,701
부동산임대업	Rental of Real Estate	730	41,121	730	41,121	-	-
기타 업종	Other Industry	1,792	95,061	714	47,675	1,078	47,386

생산부서 : 소득세과(이용선 397-1742)

[다음페이지 계속]

9-10-2. 지역별·업태별 부가가치세 면세사업자 수입금액 현황 (4/6)

Total Revenue of VAT Exempted Taxpayers, by Region and by Industry (4/6)

[단위 : 백만원]

In million won

구분 Classification		합계 Total		신고대상자 Taxpayers Needed to File Return [A]		자료과세자 Taxpayers Assessed Based on Tax Information [B]	
		납세자수 Number of Taxpayers	수입금액 Total Revenue	납세자수 Number of Taxpayers	수입금액 Total Revenue	납세자수 Number of Taxpayers	수입금액 Total Revenue
		(1)		(2)		(3)	
전북	Jeonbuk	42,825	4,072,251	24,893	3,617,864	17,932	454,387
농·임·어업	Agriculture, Forestry & Fishing	2,530	356,685	2,530	356,685	-	-
광업	Mining	11	582	11	582	-	-
제조업	Manufacturing	671	123,072	671	123,072	-	-
건설업	Construction	100	14,137	100	14,137	-	-
도매업	Wholesale	4,160	987,978	4,160	987,978	-	-
소매업	Retail	8,705	995,047	8,418	973,364	287	21,683
운수·창고업	Transportation & Warehousing	72	1,892	72	1,892	-	-
교육서비스업	Educational Service	4,208	154,661	4,208	154,661	-	-
보건업	Health Care	2,150	931,601	2,150	931,601	-	-
개인서비스업	Personal Service	17,697	422,619	966	36,408	16,731	386,211
부동산임대업	Rental of Real Estate	902	10,273	902	10,273	-	-
기타 업종	Other Industry	1,619	73,704	705	27,211	914	46,493
전남	Jeonnam	43,149	4,214,337	29,924	3,870,377	13,225	343,960
농·임·어업	Agriculture, Forestry & Fishing	9,455	808,000	9,455	808,000	-	-
광업	Mining	501	10,848	501	10,848	-	-
제조업	Manufacturing	1,228	324,146	1,228	324,146	-	-
건설업	Construction	69	5,690	69	5,690	-	-
도매업	Wholesale	4,160	912,170	4,160	912,170	-	-
소매업	Retail	8,157	821,771	7,969	809,209	188	12,562
운수·창고업	Transportation & Warehousing	77	1,873	77	1,873	-	-
교육서비스업	Educational Service	3,123	109,540	3,123	109,540	-	-
보건업	Health Care	1,606	832,025	1,606	832,025	-	-
개인서비스업	Personal Service	13,143	328,239	747	31,535	12,396	296,704
부동산임대업	Rental of Real Estate	371	6,934	371	6,934	-	-
기타 업종	Other Industry	1,259	53,101	618	18,407	641	34,694
대구	Daegu	58,505	5,973,615	27,651	5,199,550	30,854	774,065
농·임·어업	Agriculture, Forestry & Fishing	280	64,791	280	64,791	-	-
광업	Mining	1	319	1	319	-	-
제조업	Manufacturing	773	126,957	773	126,957	-	-
건설업	Construction	1,014	293,050	1,014	293,050	-	-
도매업	Wholesale	4,874	1,563,922	4,874	1,563,922	-	-
소매업	Retail	9,777	1,185,356	8,923	1,128,930	854	56,426
운수·창고업	Transportation & Warehousing	97	2,133	97	2,133	-	-
교육서비스업	Educational Service	4,859	327,373	4,859	327,373	-	-
보건업	Health Care	3,217	1,366,344	3,217	1,366,344	-	-
개인서비스업	Personal Service	29,770	704,189	1,332	58,052	28,438	646,137
부동산임대업	Rental of Real Estate	1,190	32,695	1,190	32,695	-	-
기타 업종	Other Industry	2,653	306,486	1,091	234,984	1,562	71,502

생산부서 : 소득세과(이용선 397-1742)

[다음페이지 계속]

9-10-2. 지역별·업태별 부가가치세 면세사업자 수입금액 현황 (5/6)

Total Revenue of VAT Exempted Taxpayers, by Region and by Industry (5/6)

[단위 : 백만원]

In million won

구분 Classification		합계 Total		신고대상자 Taxpayers Needed to File Return [A]		자료과세자 Taxpayers Assessed Based on Tax Information [B]	
		납세자수 Number of Taxpayers	수입금액 Total Revenue	납세자수 Number of Taxpayers	수입금액 Total Revenue	납세자수 Number of Taxpayers	수입금액 Total Revenue
		(1)		(2)		(3)	
경북	Gyeongbuk	60,190	6,077,783	38,327	5,538,541	21,863	539,242
농·임·어업	Agriculture, Forestry & Fishing	6,618	800,769	6,618	800,769	-	-
광업	Mining	4	144	4	144	-	-
제조업	Manufacturing	1,084	380,440	1,084	380,440	-	-
건설업	Construction	669	165,140	669	165,140	-	-
도매업	Wholesale	5,951	1,630,735	5,951	1,630,735	-	-
소매업	Retail	12,936	1,284,247	12,232	1,243,006	704	41,241
운수·창고업	Transportation & Warehousing	79	17,947	79	17,947	-	-
교육서비스업	Educational Service	5,617	212,107	5,617	212,107	-	-
보건업	Health Care	2,541	957,074	2,541	957,074	-	-
개인서비스업	Personal Service	21,440	508,093	1,238	57,788	20,202	450,305
부동산임대업	Rental of Real Estate	1,346	28,552	1,346	28,552	-	-
기타 업종	Other Industry	1,905	92,535	948	44,839	957	47,696
부산	Busan	100,216	9,789,840	45,764	8,452,703	54,452	1,337,137
농·임·어업	Agriculture, Forestry & Fishing	1,537	330,282	1,537	330,282	-	-
광업	Mining	3	12	3	12	-	-
제조업	Manufacturing	901	167,536	901	167,536	-	-
건설업	Construction	674	101,254	674	101,254	-	-
도매업	Wholesale	9,472	3,337,750	9,472	3,337,750	-	-
소매업	Retail	14,338	1,675,650	13,875	1,645,857	463	29,793
운수·창고업	Transportation & Warehousing	234	36,163	234	36,163	-	-
교육서비스업	Educational Service	7,455	469,009	7,455	469,009	-	-
보건업	Health Care	4,731	2,094,277	4,731	2,094,277	-	-
개인서비스업	Personal Service	53,725	1,289,049	2,053	83,970	51,672	1,205,079
부동산임대업	Rental of Real Estate	3,027	66,417	3,027	66,417	-	-
기타 업종	Other Industry	4,119	222,441	1,802	120,176	2,317	102,265
울산	Ulsan	29,249	2,300,881	13,145	1,887,887	16,104	412,994
농·임·어업	Agriculture, Forestry & Fishing	482	57,217	482	57,217	-	-
광업	Mining	1	0	1		-	-
제조업	Manufacturing	196	23,116	196	23,116	-	-
건설업	Construction	207	62,459	207	62,459	-	-
도매업	Wholesale	1,629	468,308	1,629	468,308	-	-
소매업	Retail	4,205	452,342	4,059	439,712	146	12,630
운수·창고업	Transportation & Warehousing	43	2,665	43	2,665	-	-
교육서비스업	Educational Service	3,258	196,092	3,258	196,092	-	-
보건업	Health Care	1,169	526,620	1,169	526,620	-	-
개인서비스업	Personal Service	16,238	420,644	863	51,951	15,375	368,693
부동산임대업	Rental of Real Estate	663	17,072	663	17,072	-	-
기타 업종	Other Industry	1,158	74,346	575	42,675	583	31,671

생산부서 : 소득세과(이용선 397-1742)

[다음페이지 계속]

9-10-2. 지역별·업태별 부가가치세 면세사업자 수입금액 현황 (6/6)

Total Revenue of VAT Exempted Taxpayers, by Region and by Industry (6/6)

[단위 : 백만원]

In million won

구분 Classification		합계 Total		신고대상자 Taxpayers Needed to File Return [A]		자료과세자 Taxpayers Assessed Based on Tax Information [B]	
		납세자수 Number of Taxpayers	수입금액 Total Revenue	납세자수 Number of Taxpayers	수입금액 Total Revenue	납세자수 Number of Taxpayers	수입금액 Total Revenue
		(1)		(2)		(3)	
경남	Gyeongnam	78,679	6,961,537	48,030	6,228,413	30,649	733,124
농·임·어업	Agriculture, Forestry & Fishing	14,768	1,121,883	14,768	1,121,883	-	-
광업	Mining	-	-	-	-	-	-
제조업	Manufacturing	824	250,038	824	250,038	-	-
건설업	Construction	375	79,561	375	79,561	-	-
도매업	Wholesale	6,228	1,574,329	6,228	1,574,329	-	-
소매업	Retail	11,789	1,247,034	11,289	1,220,057	500	26,977
운수·창고업	Transportation & Warehousing	105	8,550	105	8,550	-	-
교육서비스업	Educational Service	7,478	312,305	7,478	312,305	-	-
보건업	Health Care	2,962	1,431,556	2,962	1,431,556	-	-
개인서비스업	Personal Service	30,580	733,917	1,853	100,692	28,727	633,225
부동산임대업	Rental of Real Estate	795	30,852	795	30,852	-	-
기타 업종	Other Industry	2,775	171,512	1,353	98,590	1,422	72,922
제주	Jeju	18,829	2,105,119	13,159	1,965,285	5,670	139,834
농·임·어업	Agriculture, Forestry & Fishing	3,906	557,032	3,906	557,032	-	-
광업	Mining	1	-	1	-	-	-
제조업	Manufacturing	181	22,246	181	22,246	-	-
건설업	Construction	153	32,418	153	32,418	-	-
도매업	Wholesale	2,051	584,665	2,051	584,665	-	-
소매업	Retail	3,721	422,236	3,624	416,186	97	6,050
운수·창고업	Transportation & Warehousing	15	1,307	15	1,307	-	-
교육서비스업	Educational Service	1,290	63,358	1,290	63,358	-	-
보건업	Health Care	653	247,576	653	247,576	-	-
개인서비스업	Personal Service	5,666	136,623	407	16,773	5,259	119,850
부동산임대업	Rental of Real Estate	626	8,014	626	8,014	-	-
기타 업종	Other Industry	566	29,644	252	15,710	314	13,934

생산부서 : 소득세과(이용선 397-1742)

[2007년 9-10-2]

9-10-3. 부가가치세 면세사업자 수입금액 현황 II

Total Revenue of VAT Exempted Taxpayers II

[단위 : 백만원]

In million won

구분 Classification		2006년 2006 Year			2007년 2007 Year		
		신고건수 Number of business unit [A]	신고수입금액 Total Revenue	1사업장당 Per Taxpayer [B]	신고건수 Number of business unit [A]	신고수입금액 Total Revenue	1사업장당 Per Taxpayer [B]
		(1)	(2)	(3=2/1)	(1)	(2)	(3=2/1)
보건업(의료업)	Medical Practice	58,215	22,464,751	386	59,559	25,229,458	424
종합병원 등	General Hospital	905	3,275,149	3,619	1,167	4,049,133	3,470
치과병원	Dental Clinic	975	480,375	493	996	540,521	543
한방병원	Orient Medical Hospital	196	113,558	579	183	118,324	647
일반과·내과·소아과	General, Internal Medicine, Pediatrics	11,049	3,685,907	334	11,152	4,011,241	360
일반외과·정형외과	General Surgery, Orthopedic Surgery	4,339	2,693,934	621	4,391	2,905,371	662
신경정신과	Neuropsychiatry	1,096	493,645	450	1,151	578,507	503
피부비뇨기과	Skin & Urology	2,230	914,149	410	2,401	1,081,110	450
안과	Ophthalmology	1,305	861,307	660	1,359	929,614	684
이비인후과	Otorhinolaryngology	1,918	667,488	348	1,952	698,718	358
산부인과	Obstetrics	2,138	1,007,235	471	2,096	1,111,989	531
방사선과	Radiology	266	181,147	681	255	212,901	835
성형외과	Plastic Surgery	1,120	370,696	331	1,231	447,594	364
치과의원	Dental Office	12,873	4,170,297	324	13,251	4,814,720	363
한의원	Orient Medicine Clinic	11,006	2,507,368	228	11,718	2,707,635	231
기타의원	Others Physician's Offices	2,069	611,512	296	2,164	703,358	325
수의업	Veterinary	2,714	105,790	39	2,679	124,963	47
의료업기타	Others	2,016	325,194	161	1,413	193,759	137
학원	Hag-Won	91,004	5,819,182	64	104,774	6,678,540	64
자동차운전학원	Inbate Institute for driving	163	68,883	423	167	74,701	447
자동차운전학원외기타	Other Institute	3,199	317,294	99	3,272	343,487	105
예·체능계열학원	Private Art Institute	40,255	969,975	24	44,265	1,088,250	25
예·체능계열입시학원	Cramming School for Art	1,029	36,834	36	1,371	47,459	35
입시학원 등	Cramming School	36,282	4,101,236	113	42,967	4,763,832	111
기타준사설강습소	Private Institute	9,828	121,041	12	12,474	133,709	11
자동차운전전문학원	Private Institute for driver's Income	248	203,919	822	258	227,102	880
자유직업및서비스업	Liberal Profession & Service	3,598	549,699	153	3,021	482,119	160
배우등	Actor etc.	2,063	373,230	181	1,308	334,207	256
모델	Model	1,122	113,484	101	1,427	73,919	52
가수	Singer	413	62,985	153	286	73,993	259

생산부서 : 소득세과(이용선 397-1742)

[2007년 9-10-3]

[A] 2007년 귀속 부가가치세 면세사업자 사업장 현황 신고를 기준으로 작성

[B] 사업장 단위로 계산한 것이므로, 1인당 수입금액과 반드시 일치하지 않습니다

[A] Based on filing of VAT-exempted revenue for the 2007 taxable year

[B] Statistics are compiled by business unit, and therefore do not necessarily correspond to income per person

10



주 세

Liquor Tax

주

세

10 주 세

1) 주류의 정의

- (1) '주류'라 함은 주정과 알콜분 1도 이상의 음료
 - * '주정'이라 함은 희석하여 음료로 살 수 있는 것을 말하며 불순물이 포함되어 있어서 직접 음료로 할 수는 없으나 정제하면 음료로 할 수 있는 조주정을 포함
 - * '음료'라 함은 용해하여 음료로 할 수 있는 분말상태의 것을 포함하되, 약사법에 의한 의약품으로서 알콜분 6도 미만의 것을 제외
 - * '알콜분'이라 함은 원용량에 포함되어 있는 에틸알콜(섭씨 15도에서 0.7947의 비중을 가진 것)을 말한다
- (2) '밀술'이라 함은 효모를 배양·증식한 것으로 당분이 포함되어 있는 물질을 알콜발효시킬 수 있는 물료를 말한다.
- (3) '술덧'이라 함은 주류의 원료가 되는 물료를 발효시킬수 있는 수단을 가한 때부터 주류를 제성하거나 증류하기 직전까지의 상태에 있는 물료를 말한다.
- (4) '국'이라 함은 전분물질 또는 전분물질과 기타 물료를 섞은 것에 곰팡이류를 번식시킨 것 또는 효소로서 전분물질을 당화시킬 수 있는 것을 말한다.
- (5) 주류 제조, 밀술 또는 술덧의 제조, 주류 판매를 하고자 하는 자를 법에서 정한 일정한 요건을 갖추어 면허를 받아야 한다.

2) 납세의무자

- (1) 주류를 제조하여 제조장으로부터 출고하는자
- (2) 주류를 수입하는 경우 관세법에 의하여 보세구역으로부터 주류를 반출하는 자

3) 과세표준

- (1) 주정
 - 제조장으로부터 출고하는 수량
 - 보세구역으로부터 반출하는 수량
- (2) 주정외의 주류
 - 제조장으로부터 출고하는 때의 가격
 - 보세구역으로부터 반출하는 경우 수입신고를 하는 때의 가격
 - * 당해 주세액에 해당하는 금액은 포함하지 아니하며, 그 용기대금과 포장비용은 포함한다.

4) 세 율

(1) 종량세 : 주정(알콜 95%) 1kg당 57,000원(알콜 1% 초과마다 600원 가산)

(2) 종가세

○ 발효주류

- 탁 주 5%
- 약 주 30%
- 청 주 30%
- 과실주 30(15)%
- 맥 주 72%

○ 증류주류(72%)

- 증류식소주 72%
- 희석식소주 72%
- 위스키 72%
- 브랜디 72%
- 일반증류주 72%
- 리큐르 72%

○ 기타주류

- 법 별표 4호 가목, 다목, 라목 마목 72%
- * 단, 다목의 주류중 불휘발분이 30도 이상인 것 10%
- 법 별표 4호 나목 30%

※ 별표 제4호

가목 : 분말주

나목 : 발효의 방법에 의한 주류로서 탁주, 약주, 청주, 맥주, 과실주 이외의 것

다목 : 쌀, 입국+주정+첨가물료

라목 : 발효주와 주정 또는 증류주류를 섞은 것으로 발효주류이외의 것

마목 : 기타 주정, 발효주류, 증류주류 및 기타주류 가목 내지 라목 주류 이외의 것

※ 소규모 농·임업인 또는 생산자단체(직전 주조연도 500kl 이하 또는 당해연도 신규면허자)가 제조하는 과실주 중 먼저 출고한 200kl까지 15%세율 적용

10-1-1. 주세 신고 현황 (1/2)

Liquor Tax Return (1/2)

[단위 : kℓ, 백만원]

In kℓ, In million won

구분 Classification		출고량 Delivered Quantity (1)	출고금액 Amount (2)	과세표준 Tax Base (3)	산출세액 Calculated Tax Amount (4)	공제세액 Tax Deduction (5)
2005년	2005 Total	3,245,363	6,964,810	3,241,913	2,353,986	1,803
	[C]	3,315,880		3,663,772		
2006년	2006 Total	3,389,579	6,959,486	3,328,400	2,279,075	1,844
	[C]	3,470,041		3,749,840		
2007년	2007 Total [A]	3,482,278	7,301,844	3,554,040	2,324,261	2,061
	[C]	3,598,863		4,098,537		
지역별	by Region	3,482,278	7,301,844	3,554,040	2,324,261	2,061
서울	Seoul	59,289	66,400	56,191	4,097	-
인천	Incheon	11,296	234,128	114,851	75,573	34
경기	Gyeonggi	674,007	1,713,359	817,021	564,385	17
강원	Gangwon	615,963	1,173,666	572,827	384,264	3
대전	Daejeon	32,498	89,232	42,043	30,071	-
충북	Chungbuk	644,949	1,336,731	635,589	446,750	409
충남	Chungnam	5,109	7,767	5,838	1,175	1
광주	Gwangju	61,930	105,684	51,663	34,237	2
전북	Jeonbuk	524,597	858,557	411,658	251,276	217
전남	Jeonnam	74,181	231,302	124,008	68,346	970
대구	Daegu	130,127	284,892	128,272	84,103	23
경북	Gyeongbuk	15,631	61,389	42,599	12,113	-
부산	Busan	92,887	234,091	121,267	71,229	-
울산	Ulsan	33,208	6,523	4,769	355	-
경남	Gyeongnam	492,164	853,299	402,822	282,284	198
제주	Jeju	14,442	44,824	22,622	14,003	187
주류별	by Type of Liquor	3,482,278	7,301,844	3,554,040	2,324,261	2,061
탁주	Takju	172,342	164,875	142,749	7,137	-
약주	Yakju	33,288	166,470	116,413	34,924	2
맥주	Beer	1,947,984	3,324,434	1,561,372	1,124,188	-
청주	Cheongju	19,164	99,426	67,960	20,388	-
과실주	Fruit Wine	28,872	179,493	127,056	32,836	220
증류식소주	Distilled Soju	573	7,109	3,338	2,403	1
희석식소주	Diluted Soju	961,585	2,688,424	1,262,408	908,934	1,609
위스키	Whisky	10,985	523,649	245,891	177,041	-
브랜드	Brandy	2	57	27	19	-
일반증류주	General Distilled Spirits	7,214	22,867	10,736	7,731	175
리큐르	Liqueur	1,089	13,521	6,349	4,571	26
기타주류	Others	2,179	12,396	9,741	1,377	28
주정	Spirits [B]	297,001	99,123	-	2,712	-
수입분	On Import	116,585		544,497		

생산부서 : 소비세과(신흥식 397-1852)

[다음페이지 계속]

[A] 2007년 출고 기준으로 작성함

[B] 주정은 타주류 및 식품 제조원료임

[C] 수입분을 합산함

10-1-1. 주세 신고 현황 (2/2)

Liquor Tax Return (2/2)

[단위 : k₩, 백만원]

In k₩, In million won

구분 Classification	결정세액 Determined Tax Amount (6)	가산세 Penalty Tax (7)	납부할세액 Adjusted Tax Payable (8=6+7)	교육세 Education Tax	
				가산세 Penalty Tax (9)	납부할세액 Adjusted Tax Payable (10)
2005년 2005 Total	2,352,183	16	2,352,199	2	679,844
[C]			2,568,689		739,954
2006년 2006 Total	2,277,284	7	2,277,291	1	658,264
[C]			2,490,665		716,338
2007년 2007 Total [A]	2,322,200	10	2,322,210	1	672,901
[C]			2,582,750		741,354
지역별 by Region	2,322,200	10	2,322,210	1	672,901
서울 Seoul	4,097	1	4,098	-	404
인천 Incheon	75,539	-	75,539	-	22,418
경기 Gyeonggi	564,368	-	564,368	-	166,310
강원 Gangwon	384,261	-	384,261	-	109,881
대전 Daejeon	30,071	1	30,072	-	9,016
충북 Chungbuk	446,341	-	446,341	-	132,868
충남 Chungnam	1,174	-	1,174	-	50
광주 Gwangju	34,235	-	34,235	-	10,190
전북 Jeonbuk	251,059	8	251,067	1	69,378
전남 Jeonnam	67,376	-	67,376	-	17,924
대구 Daegu	84,080	-	84,080	-	24,985
경북 Gyeongbuk	12,113	-	12,113	-	1,104
부산 Busan	71,229	-	71,229	-	20,415
울산 Ulsan	355	-	355	-	22
경남 Gyeongnam	282,086	-	282,086	-	83,807
제주 Jeju	13,816	-	13,816	-	4,129
주류별 by Type of Liquor	2,322,200	10	2,322,210	1	672,901
탁주 Takju	7,137	1	7,138	-	-
약주 Yakju	34,922	-	34,922	-	-
맥주 Beer	1,124,188	1	1,124,189	-	337,256
청주 Cheongju	20,388	-	20,388	-	2,039
과실주 Fruit Wine	32,616	7	32,623	1	3,279
증류식소주 Distilled Soju	2,402	1	2,403	-	721
희석식소주 Diluted Soju	907,325	-	907,325	-	272,649
위스키 Whisky	177,041	-	177,041	-	53,112
브랜디 Brandy	19	-	19	-	6
일반증류주 General Distilled Spirits	7,556	-	7,556	-	2,319
리큐르 Liqueur	4,545	-	4,545	-	1,369
기타주류 Others	1,349	-	1,349	-	151
주정 Spirits [B]	2,712	-	2,712	-	-
수입분 On Import			260,540		68,453

생산부서 : 소비세과(신홍식 397-1852)

[2007년 10-1-1]

[A] Based on delivery during 2007

[B] Spirit is ingredient used in manufacturing of liquor, beverage and other food products

[C] Includes import quantity

10-1-2. 주류별·지역별 주세 신고 현황 (1/5)

liquor Tax Return, by Type of Liquor and by Region (1/5)

[단위 : kℓ, 백만원]

In kℓ, In million won

구분 Classification	합계 Total			탁주 Takju			약주 Yakju		
	출고량 Delivered Quantity	과세표준 Tax Base	납부할세액 Adjusted Tax Payable	출고량 Delivered Quantity	과세표준 Tax Base	납부할세액 Adjusted Tax Payable	출고량 Delivered Quantity	과세표준 Tax Base	납부할세액 Adjusted Tax Payable
	(1)			(2)			(3)		
2005년 2005 Total	3,315,880	3,663,772	2,568,689	166,319	132,952	6,648	45,033	157,728	47,317
2006년 2006 Total	3,470,041	3,749,840	2,490,665	170,165	135,972	6,799	42,873	142,980	42,892
2007년 2007 Total[A]	3,482,278	3,554,040	2,322,210	172,342	142,749	7,138	33,288	116,413	34,922
[C]	3,598,863	4,098,537	2,582,750	172,370	142,749	7,138	33,288	116,413	34,922
지역별 by Region	3,482,278	3,554,040	2,322,210	172,342	142,749	7,138	33,288	116,413	34,922
서울 Seoul	59,289	56,191	4,098	57,512	54,176	2,709	182	148	44
인천 Incheon	11,296	114,851	75,539	4,242	2,938	147	316	570	169
경기 Gyeonggi	674,007	817,021	564,368	28,179	16,854	843	8,111	27,237	8,171
강원 Gangwon	615,963	572,827	384,261	6,130	3,216	161	16,941	58,621	17,586
대전 Daejeon	32,498	42,043	30,072	451	288	14	11	15	4
충북 Chungbuk	644,949	635,589	446,341	4,906	3,098	155	336	457	137
충남 Chungnam	5,109	5,838	1,174	3,760	2,474	124	1,176	2,616	785
광주 Gwangju	61,930	51,663	34,235	3,830	3,626	181	-	-	-
전북 Jeonbuk	524,597	411,658	251,067	4,605	3,359	168	331	662	199
전남 Jeonnam	74,181	124,008	67,376	5,152	4,038	202	250	456	137
대구 Daegu	130,127	128,272	84,080	12,951	11,936	597	-	2	1
경북 Gyeongbuk	15,631	42,599	12,113	7,905	5,209	260	2,996	15,296	4,589
부산 Busan	92,887	121,267	71,229	21,272	19,392	970	1,888	7,362	2,209
울산 Ulsan	33,208	4,769	355	3,564	4,666	233	-	-	-
경남 Gyeongnam	492,164	402,822	282,086	6,048	5,119	256	750	2,971	891
제주 Jeju	14,442	22,622	13,816	1,835	2,360	118	-	-	-
수입분 On Import [B]	116,585	544,497	260,540	28	-	-	-	-	-

생산부서 : 소비세과(신홍식 397-1852)

[다음페이지 계속]

[A] 2007년 출고기준으로 작성함

[B] 수입분의 출고량은 수입량을 말함

[C] 수입분을 합산함

[A] Based on delivery during 2007

[B] Delivered quantity on import reflects imported quantity

[C] Includes import quantity

10-1-2. 주류별·지역별 주세 신고 현황 (2/5)

Liquor Tax Return, by Type of Liquor and by Region (2/5)

[단위 : kℓ, 백만원]

In kℓ, In million won

구분 Classification	맥주 Beer			청주 Cheongju			과실주 Fruit Wine		
	출고량 Delivered Quantity	과세표준 Tax Base	납부할세액 Adjusted Tax Payable	출고량 Delivered Quantity	과세표준 Tax Base	납부할세액 Adjusted Tax Payable	출고량 Delivered Quantity	과세표준 Tax Base	납부할세액 Adjusted Tax Payable
	(4)			(5)			(6)		
2005년 2005 Total	1,837,655	1,408,416	1,267,590	22,023	77,306	23,188	39,412	171,267	47,088
2006년 2006 Total	1,880,049	1,441,056	1,152,754	20,638	72,613	21,782	45,046	201,386	55,419
2007년 2007 Total[A]	1,947,984	1,561,372	1,124,189	19,164	67,960	20,388	28,872	127,056	32,623
[C]	1,982,697	1,598,432	1,150,873	20,312	72,274	21,681	61,127	286,635	79,714
지역별 by Region	1,947,984	1,561,372	1,124,189	19,164	67,960	20,388	28,872	127,056	32,623
서울 Seoul	1,595	1,867	1,345	-	-	-	-	-	-
인천 Incheon	-	-	-	-	-	-	-	-	-
경기 Gyeonggi	314,854	255,498	183,959	8	18	5	605	3,368	907
강원 Gangwon	490,201	376,239	270,892	-	-	-	468	2,448	366
대전 Daejeon	82	72	52	-	-	-	-	-	-
충북 Chungbuk	403,316	313,997	226,078	-	-	-	7,443	19,362	5,308
충남 Chungnam	-	-	-	-	-	-	31	200	32
광주 Gwangju	57,851	47,068	33,889	-	-	-	243	920	130
전북 Jeonbuk	341,685	288,113	207,441	18,824	66,798	20,039	6,232	30,662	6,107
전남 Jeonnam	14	23	16	-	2	1	7,572	42,203	12,322
대구 Daegu	266	217	156	-	-	-	378	757	204
경북 Gyeongbuk	55	34	25	332	1,142	343	3,930	18,326	5,029
부산 Busan	626	568	409	-	-	-	-	-	-
울산 Ulsan	112	103	75	-	-	-	-	-	-
경남 Gyeongnam	337,298	277,545	199,832	-	-	-	1,721	7,577	2,035
제주 Jeju	29	28	20	-	-	-	249	1,233	183
수입분 On Import [B]	34,713	37,060	26,684	1,148	4,314	1,293	32,255	159,579	47,091

생산부서 : 소비세과(신흥식 397-1852)

[다음페이지 계속]

10-1-2. 주류별·지역별 주세 신고 현황 (3/5)

Liquor Tax Return, by Type of Liquor and by Region (3/5)

[단위 : kl, 백만원]

In kl, In million won

구분 Classification	증류식소주 Distilled Soju			희석식소주 Diluted Soju			위스키 Whisky		
	출고량	과세표준	납부할세액	출고량	과세표준	납부할세액	출고량	과세표준	납부할세액
	Delivered Quantity	Tax Base	Adjusted Tax Payable	Delivered Quantity	Tax Base	Adjusted Tax Payable	Delivered Quantity	Tax Base	Adjusted Tax Payable
	(7)			(8)			(9)		
2005년 2005 Total	426	2,913	2,097	929,414	1,135,715	816,308	32,705	513,714	316,081
2006년 2006 Total	473	2,833	2,037	959,061	1,204,937	866,154	31,513	485,978	302,794
2007년 2007 Total[A]	573	3,338	2,403	961,585	1,262,408	907,325	10,985	245,891	177,041
[C]	614	3,558	2,561	963,064	1,263,943	907,847	34,741	543,632	336,079
지역별 by Region	573	3,338	2,403	961,585	1,262,408	907,325	10,985	245,891	177,041
서울 Seoul	-	-	-	-	-	-	-	-	-
인천 Incheon	-	-	-	-	-	-	4,668	102,855	74,055
경기 Gyeonggi	146	1,161	836	273,880	369,703	266,186	6,313	142,912	102,896
강원 Gangwon	-	-	-	102,159	132,045	95,072	-	-	-
대전 Daejeon	14	14	11	31,940	41,654	29,991	-	-	-
충북 Chungbuk	130	253	180	221,323	286,321	205,949	-	-	-
충남 Chungnam	-	4	3	-	-	-	-	-	-
광주 Gwangju	-	-	-	-	-	-	-	-	-
전북 Jeonbuk	-	3	2	16,718	20,199	14,341	4	116	84
전남 Jeonnam	-	1	1	60,901	74,716	52,881	-	8	6
대구 Daegu	15	89	64	88,129	115,269	82,994	-	-	-
경북 Gyeongbuk	250	1,709	1,231	-	-	-	-	-	-
부산 Busan	-	-	-	69,101	93,945	67,641	-	-	-
울산 Ulsan	-	-	-	-	-	-	-	-	-
경남 Gyeongnam	6	22	16	85,117	109,638	78,834	-	-	-
제주 Jeju	12	82	59	12,317	18,918	13,436	-	-	-
수입분 On Import [B]	41	220	158	1,479	1,535	522	23,756	297,741	159,038

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[다음페이지 계속]

10-1-2. 주류별·지역별 주세 신고 현황 (4/5)

Liquor Tax Return, by Type of Liquor and by Region (4/5)

[단위 : kℓ, 백만원]

In kℓ, In million won

구분 Classification	브랜디 Brandy			일반증류주 General Distilled Spirits			리큐르 Liqueur		
	출고량	과세표준	납부할세액	출고량	과세표준	납부할세액	출고량	과세표준	납부할세액
	Delivered Quantity	Tax Base	Adjusted Tax Payable	Delivered Quantity	Tax Base	Adjusted Tax Payable	Delivered Quantity	Tax Base	Adjusted Tax Payable
	(10)			(11)			(12)		
2005년 2005 Total	1,377	16,718	11,259	9,254	15,646	11,110	6,575	23,772	16,259
2006년 2006 Total	1,491	16,503	10,167	9,331	16,103	11,432	7,200	19,585	14,070
2007년 2007 Total[A]	2	27	19	7,214	10,736	7,556	1,089	6,349	4,545
[C]	1,626	18,521	11,692	10,324	19,158	13,613	6,733	16,476	11,836
지역별 by Region	2	27	19	7,214	10,736	7,556	1,089	6,349	4,545
서울 Seoul	-	-	-	-	-	-	-	-	-
인천 Incheon	-	-	-	185	562	400	1	5	4
경기 Gyeonggi	-	5	3	11	73	52	35	191	128
강원 Gangwon	-	-	-	-	1	1	63	254	182
대전 Daejeon	-	-	-	-	-	-	-	-	-
충북 Chungbuk	2	22	16	7,003	10,009	7,037	478	2,002	1,432
충남 Chungnam	-	-	-	2	24	18	51	138	98
광주 Gwangju	-	-	-	-	-	-	6	49	35
전북 Jeonbuk	-	-	-	-	1	1	70	473	341
전남 Jeonnam	-	-	-	10	45	32	264	2,448	1,757
대구 Daegu	-	-	-	-	2	1	-	-	-
경북 Gyeongbuk	-	-	-	3	18	13	157	840	605
부산 Busan	-	-	-	-	-	-	-	-	-
울산 Ulsan	-	-	-	-	-	-	-	-	-
경남 Gyeongnam	-	-	-	-	1	1	-36	-51	-37
제주 Jeju	-	-	-	-	-	-	-	-	-
수입분 On Import [B]	1,624	18,494	11,673	3,110	8,422	6,057	5,644	10,127	7,291

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[다음페이지 계속]

10-1-2. 주류별·지역별 주세 신고 현황 (5/5)

Liquor Tax Return, by Type of Liquor and by Region (5/5)

[단위 : kℓ, 백만원]

In kℓ, In million won

구분 Classification	기타주류 Others			주정 Spirits		
	출고량 Delivered Quantity	과세표준 Tax Base	납부할세액 Adjusted Tax Payable	출고량 Delivered Quantity	과세표준 Tax Base	납부할세액 Adjusted Tax Payable
	(13)			(14)		
2005년 2005 Total	2,679	7,397	1,250	223,008	228	2,494
2006년 2006 Total	3,562	9,661	1,821	298,639	233	2,544
2007년 2007 Total[A]	2,179	9,741	1,349	297,001	-	2,712
[C]	3,902	11,220	2,079	308,093	5,526	2,715
지역별 by Region	2,179	9,741	1,349	297,001	-	2,712
서울 Seoul	-	-	-	-	-	-
인천 Incheon	1,884	7,921	764	-	-	-
경기 Gyeonggi	-	1	-	41,865	-	382
강원 Gangwon	1	3	1	-	-	-
대전 Daejeon	-	-	-	-	-	-
충북 Chungbuk	12	68	49	-	-	-
충남 Chungnam	89	382	114	-	-	-
광주 Gwangju	-	-	-	-	-	-
전북 Jeonbuk	172	1,272	382	135,956	-	1,962
전남 Jeonnam	18	68	21	-	-	-
대구 Daegu	-	-	-	28,388	-	63
경북 Gyeongbuk	3	25	18	-	-	-
부산 Busan	-	-	-	-	-	-
울산 Ulsan	-	-	-	29,532	-	47
경남 Gyeongnam	-	-	-	61,260	-	258
제주 Jeju	-	1	-	-	-	-
수입분 On Import [B]	1,723	1,479	730	11,092	5,526	3

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[2007년 10-1-2]

10-1-3. 주세 감면 신고 실적 (1/2)

Exemption of Liquor Tax (1/2)

[단위 : 백만원]

In million won

구분 Classification	합계 Total		수출 Export		한국주둔 외국군대 [B]		외국주둔 한국군대 [C]	
	수량 Quantity	감면세액 Exemption Tax	수량 Quantity	감면세액 Exemption Tax	수량 Quantity	감면세액 Exemption Tax	수량 Quantity	감면세액 Exemption Tax
	(1)		(2)		(3)		(4)	
2005년 2005 Total	**	247,432	**	195,242	**	3,244	**	61
2006년 2006 Total	249,395	255,803	184,352	207,595	268	265	-	6
2007년 2007 Total [A]	232,231	223,446	171,924	176,918	467	495	-	1
주류별 by Type of Liquor	232,231	223,446	171,924	176,918	467	495	-	1
탁주 Takju	3,705	4,404	3,705	4,404	-	-	-	-
약주 Yakju	1,220	3,924	943	2,892	-	-	-	-
맥주 Beer	100,575	73,369	77,348	51,830	461	450	-	-
청주 Chongju	385	845	382	835	-	-	-	-
과실주 Fruit Wine	1,131	6,262	662	2,846	6	45	-	-
증류식소주 Distilled Soju	49	467	43	432	-	-	-	-
희석식소주 Diluted Soju	75,120	98,789	72,969	96,010	-	-	-	-
위스키 Whisky	1,105	14,041	805	6,256	-	-	-	-
브랜디 Brandy	273	8,869	7	175	-	-	-	-
일반증류주 General Distilled	2,112	2,824	2,079	2,342	-	-	-	-
리큐르 Liqueur	986	4,023	929	3,300	-	-	-	1
기타주류 Others	1,913	5,586	1,913	5,586	-	-	-	-
주정 Spirits	43,657	43	10,139	10	-	-	-	-

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[다음페이지 계속]

[A] 2007년 감면실적을 기준으로 작성함

[B] 주한국제연합군, 주한미군에 납품

[C] 외국에 주둔하는 국군부대에 납품

[D] 주한 외국공관, 기타 이에 준하는 기관 등에 납품

[E] 국군에 납품

[F] 주한외국군, 외국인선원 전용 유흥음식점에 납품

[G] **란은 통계생산 하지 않음

10-1-3. 주세 감면 신고 실적 (2/2)

Exemption of Liquor Tax (2/2)

[단위 : 백만원]

In million won

구분 Classification		주한외국 공관 등 [D]		국군납품 [E]		외국군인 등 전용음식점 [F]		기타 Others	
		수량 Quantity	감면세액 Exemption Tax	수량 Quantity	감면세액 Exemption Tax	수량 Quantity	감면세액 Exemption Tax	수량 Quantity	감면세액 Exemption Tax
		(5)		(6)		(7)		(8)	
2005년	2005 Total	**	647	**	46,734	**	82	**	1,422
2006년	2006 Total	122	135	26,759	46,778	-	-	37,894	1,024
2007년	2007 Total [A]	162	165	25,243	44,948	-	-	34,435	919
주류별	by Type of Liquor	162	165	25,243	44,948	-	-	34,435	919
탁주	Takju	-	-	-	-	-	-	-	-
약주	Yakju	-	-	264	979	-	-	13	53
맥주	Beer	160	148	21,766	20,293	-	-	840	648
청주	Chongju	-	-	3	10	-	-	-	-
과실주	Fruit Wine	2	9	461	3,362	-	-	-	-
증류식소주	Distilled Soju	-	3	6	32	-	-	-	-
희석식소주	Diluted Soju	-	-	2,100	2,728	-	-	51	51
위스키	Whisky	-	5	297	7,723	-	-	3	57
브랜디	Brandy	-	-	266	8,694	-	-	-	-
일반증류주	General Distilled	-	-	28	462	-	-	5	20
리큐르	Liqueur	-	-	52	665	-	-	5	57
기타주류	Others	-	-	-	-	-	-	-	-
주정	Spirits [G]	-	-	-	-	-	-	33,518	33

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[2007년 10-1-3]

[A] Based on exemption during 2007

[B] Liquor supplied to UN and US Forces in Korea

[C] Liquor supplied to Korean Forces abroad

[D] Liquor supplied to foreign diplomatic missions in Korea

[E] Liquor supplied to the Korean Military

[F] Liquor supplied to taverns and saloons for foreign forces or foreign crews

[G] Statistics are not compiled kept for **

10-2-1. 민속주 주류별·지역별 출고 현황 (1/3)

Delivered Quantity of Traditional Liquors, by Liquor and by Region (1/3)

[단위 : kl, 백만원]

In kl, In million won

구분 Classification		합계 Total			탁주 Takju			약주 Yakju
		출고량 Delivered Quantity	과세 표준 Tax Base	주세 Liquor Tax	출고량 Delivered Quantity	과세 표준 Tax Base	주세 Liquor Tax	출고량 Delivered Quantity
		(1)			(2)			(3)
2005년	2005 Total	1,354	6,592	2,873	319	376	18	515
2006년	2006 Total	901	3,818	1,764	263	228	11	411
2007년	2007 Total [A]	967	4,117	1,868	268	252	13	467
지역별	by Region	967	4,117	1,868	268	252	13	467
서울	Seoul	-	-	-	-	-	-	-
인천	Incheon	-	-	-	-	-	-	-
경기	Gyeonggi	120	442	178	24	35	2	54
강원	Gangwon	2	3	1	-	-	-	2
대전	Daejeon	-	-	-	-	-	-	-
충북	Chungbuk	14	61	23	-	-	-	12
충남	Chungnam	335	1,510	483	-	-	-	327
광주	Gwangju	-	-	-	-	-	-	-
전북	Jeonbuk	58	406	286	-	-	-	5
전남	Jeonnam	37	132	47	-	-	-	35
대구	Daegu	-	2	1	-	-	-	-
경북	Gyeongbuk	151	1,323	830	-	-	-	27
부산	Busan	215	184	9	215	184	9	-
울산	Ulsan	-	-	-	-	-	-	-
경남	Gyeongnam	5	17	5	-	-	-	5
제주	Jeju	30	37	5	29	33	2	-

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[다음페이지 계속]

[A] 2007년 출고기준으로 작성함

[A] Based on delivery during 2007

10-2-1. 민속주 주류별·지역별 출고 현황 (2/3)

Delivered Quantity of Traditional Liquors, by Liquor and by Region (2/3)

[단위 : kℓ, 백만원]

In kℓ, In million won

구분 Classification		약주		증류식소주			일반증류주	
		Yakju		Distilled Soju			General Distilled Spirits	
		과세 표준	주세	출고량	과세 표준	주세	출고량	과세 표준
		Tax Base	Liquor Tax	Delivered Quantity	Tax Base	Liquor Tax	Delivered Quantity	Tax Base
		(3)		(4)			(5)	
2005년	2005 Total	3,105	929	205	1,426	1,026	8	61
2006년	2006 Total	1,982	595	163	1,126	811	6	53
2007년	2007 Total [A]	2,209	662	164	1,146	825	4	35
지역별	by Region	2,209	662	164	1,146	825	4	35
서울	Seoul	-	-	-	-	-	-	-
인천	Incheon	-	-	-	-	-	-	-
경기	Gyeonggi	280	84	42	127	92	-	-
강원	Gangwon	2	1	-	-	-	-	1
대전	Daejeon	-	-	-	-	-	-	-
충북	Chungbuk	48	14	1	9	6	1	4
충남	Chungnam	1,440	432	-	-	-	1	11
광주	Gwangju	-	-	-	-	-	-	-
전북	Jeonbuk	14	4	-	-	-	-	1
전남	Jeonnam	114	34	-	-	-	2	18
대구	Daegu	2	1	-	-	-	-	-
경북	Gyeongbuk	293	88	120	1,006	724	-	-
부산	Busan	-	-	-	-	-	-	-
울산	Ulsan	-	-	-	-	-	-	-
경남	Gyeongnam	16	4	-	-	-	-	-
제주	Jeju	-	-	1	4	3	-	-

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[다음페이지 계속]

10-2-1. 민속주 주류별·지역별 출고 현황 (3/3)

Delivered Quantity of Traditional Liquors, by Liquor and by Region (3/3)

[단위 : kℓ, 백만원]

In kℓ, In million won

구분 Classification		일반증류주	리큐르 Liqueur			기타주류 Others		
		주세 Liquor Tax	출고량 Delivered Quantity	과세표준 Tax Base	주세 Liquor Tax	출고량 Delivered Quantity	과세표준 Tax Base	주세 Liquor Tax
		(5)	(6)			(7)		
2005년	2005 Total	42	168	927	667	139	697	191
2006년	2006 Total	38	55	407	293	3	22	16
2007년	2007 Total [A]	25	60	451	325	4	24	18
지역별	by Region	25	60	451	325	4	24	18
서울	Seoul	-	-	-	-	-	-	-
인천	Incheon	-	-	-	-	-	-	-
경기	Gyeonggi	-	-	-	-	-	-	-
강원	Gangwon	-	-	-	-	-	-	-
대전	Daejeon	-	-	-	-	-	-	-
충북	Chungbuk	3	-	-	-	-	-	-
충남	Chungnam	8	7	59	43	-	-	-
광주	Gwangju	-	-	-	-	-	-	-
전북	Jeonbuk	1	53	391	281	-	-	-
전남	Jeonnam	13	-	-	-	-	-	-
대구	Daegu	-	-	-	-	-	-	-
경북	Gyeongbuk	-	-	-	-	4	24	18
부산	Busan	-	-	-	-	-	-	-
울산	Ulsan	-	-	-	-	-	-	-
경남	Gyeongnam	-	-	1	1	-	-	-
제주	Jeju	-	-	-	-	-	-	-

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10-2-2. 농민주 주류별·지역별 출고 현황 (1/3)

Delivered Quantity of Agriculturist Liquors, by Liquor and by Region (1/3)

[단위 : kℓ, 백만원]

In kℓ, In million won

구분 Classification	합계 Total			탁주 Takju			약주 Yakju		
	출고량	과세표준	주세	출고량	과세표준	주세	출고량	과세표준	주세
	Delivered Quantity	Tax Base	Liquor Tax	Delivered Quantity	Tax Base	Liquor Tax	Delivered Quantity	Tax Base	Liquor Tax
	(1)			(2)			(3)		
2005년 2005 Total	9,120	58,151	13,776	-	-	-	723	2,297	794
2006년 2006 Total	7,200	38,711	8,008	101	89	4	179	515	154
2007년 2007 Total [A]	10,344	49,380	10,103	246	240	12	199	629	189
지역별 by Region	10,344	49,380	10,103	246	240	12	199	629	189
서울 Seoul RTO	-	-	-	-	-	-	-	-	-
인천 Incheon	1	5	4	-	-	-	-	-	-
경기 Gyeonggi	96	668	108	-	-	-	3	18	5
강원 Gangwon	518	2,618	486	-	-	-	-	-	-
대전 Daejeon	-	-	-	-	-	-	-	-	-
충북 Chungbuk	1,087	3,509	549	238	236	12	39	49	15
충남 Chungnam	185	715	212	8	4	-	26	81	24
광주 Gwangju	243	920	130	-	-	-	-	-	-
전북 Jeonbuk	6,383	31,896	6,513	-	-	-	9	45	14
전남 Jeonnam	476	2,538	606	-	-	-	25	69	21
대구 Daegu	-	-	-	-	-	-	-	-	-
경북 Gyeongbuk	815	3,898	1,023	-	-	-	1	1	-
부산 Busan	-	-	-	-	-	-	-	-	-
울산 Ulsan	-	-	-	-	-	-	-	-	-
경남 Gyeongnam	291	1,378	289	-	-	-	96	366	110
제주 Jeju	249	1,235	183	-	-	-	-	-	-

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[다음페이지 계속]

[A] 2007년 출고기준으로 작성함

[A] Based on delivery during 2007

10-2-2. 농민주 주류별·지역별 출고 현황 (2/3)

Delivered Quantity of Agriculturist Liquors, by Liquor and by Region (2/3)

[단위 : kl, 백만원]

In kl, In million won

구분 Classification		청주 Cheongju			과실주 Fruit Wine			증류식소주 Distilled Soju		
		출고량	과세표준	주세	출고량	과세표준	주세	출고량	과세표준	주세
		Delivered Quantity	Tax Base	Liquor Tax	Delivered Quantity	Tax Base	Liquor Tax	Delivered Quantity	Tax Base	Liquor Tax
		(4)			(5)			(6)		
2005년	2005 Total	-	-	-	7,135	52,586	10,927	346	1,458	1,053
2006년	2006 Total	-	2	-	6,440	36,015	6,551	148	750	540
2007년	2007 Total [A]	-	2	1	9,290	45,317	8,301	131	704	507
지역별	by Region	-	2	1	9,290	45,317	8,301	131	704	507
서울	Seoul	-	-	-	-	-	-	-	-	-
인천	Incheon	-	-	-	-	-	-	-	-	-
경기	Gyeonggi	-	-	-	92	640	96	-	-	-
강원	Gangwon	-	-	-	469	2,448	366	-	-	-
대전	Daejeon	-	-	-	-	-	-	-	-	-
충북	Chungbuk	-	-	-	798	3,156	473	-	-	-
충남	Chungnam	-	-	-	27	182	27	-	-	-
광주	Gwangju	-	-	-	243	920	130	-	-	-
전북	Jeonbuk	-	-	-	6,185	30,496	6,057	-	-	-
전남	Jeonnam	-	2	1	384	2,150	356	-	-	-
대구	Daegu	-	-	-	-	-	-	-	-	-
경북	Gyeongbuk	-	-	-	654	3,128	469	131	704	507
부산	Busan	-	-	-	-	-	-	-	-	-
울산	Ulsan	-	-	-	-	-	-	-	-	-
경남	Gyeongnam	-	-	-	189	963	144	-	-	-
제주	Jeju	-	-	-	249	1,234	183	-	-	-

생산부서 : 소비세과(신홍식 397-1852)

[다음페이지 계속]

10-2-2. 농민주 주류별·지역별 출고 현황 (3/3)

Delivered Quantity of Agriculturist Liquors, by Liquor and by Region (3/3)

[단위 : kℓ, 백만원]

In kℓ, In million won

구분 Classification		일반증류주 Neutral Spirits			리큐르 Liqueur			기타주류 Others		
		출고량	과세표준	주세	출고량	과세표준	주세	출고량	과세표준	주세
		Delivered Quantity	Tax Base	Liquor Tax	Delivered Quantity	Tax Base	Liquor Tax	Delivered Quantity	Tax Base	Liquor Tax
		(7)			(8)			(9)		
2005년	2005 Total	76	242	171	335	1,029	738	505	539	93
2006년	2006 Total	23	101	72	177	697	501	132	542	186
2007년	2007 Total [A]	12	68	49	192	694	498	274	1,726	546
지역별	by Region	12	68	49	192	694	498	274	1,726	546
서울	Seoul	-	-	-	-	-	-	-	-	-
인천	Incheon	-	-	-	1	5	4	-	-	-
경기	Gyeonggi	1	9	7	-	-	-	-	1	-
강원	Gangwon	-	-	-	48	167	119	1	3	1
대전	Daejeon	-	-	-	-	-	-	-	-	-
충북	Chungbuk	-	-	-	-	-	-	12	68	49
충남	Chungnam	-	13	9	35	54	38	89	381	114
광주	Gwangju	-	-	-	-	-	-	-	-	-
전북	Jeonbuk	-	-	-	17	83	60	172	1,272	382
전남	Jeonnam	8	28	20	59	289	208	-	-	-
대구	Daegu	-	-	-	-	-	-	-	-	-
경북	Gyeongbuk	3	18	13	26	47	34	-	-	-
부산	Busan	-	-	-	-	-	-	-	-	-
울산	Ulsan	-	-	-	-	-	-	-	-	-
경남	Gyeongnam	-	-	-	6	49	35	-	-	-
제주	Jeju	-	-	-	-	-	-	-	1	-

생산부서 : 소비세과(신흥식 397-1852)

[2007년 10-2-2]

10-3-1. 주류별·지역별 제조면허 현황 (1/2)

Number of Licensed Liquor Plants (1/2)

[단위 : 개]

In each

구분 Classification		합계 Total (1=2+ ~ +15)	탁주 Takju (2)	약주 Yakju (3)	맥주 Beer (4)	청주 Cheongju (5)	과실주 Fruit Wine (6)	증류식소주 Distilled Soju (7)	희석식소주 Diluted Soju (8)
2003년	2003 Total	1,382	888	151	86	3	61	16	17
2004년	2004 Total	1,433	864	163	117	6	83	17	17
2005년	2005 Total	1,422	813	164	118	6	84	21	17
2006년	2006 Total	1,406	782	177	106	5	82	24	17
2007년	2007 Total [A]	1,425	778	180	99	6	131	27	17
지역별	by Region	1,425	778	180	99	6	131	27	17
서울	Seoul	31	7	1	23	-	-	-	-
인천	Incheon	16	5	5	1	-	-	-	-
경기	Gyeonggi	159	66	32	15	1	12	8	1
강원	Gangwon	93	48	12	2	1	11	1	1
대전	Daejeon	20	7	4	5	-	-	1	1
충북	Chungbuk	128	67	18	2	-	14	3	2
충남	Chungnam	147	81	34	-	-	11	-	-
광주	Gwangju	20	7	3	5	-	1	-	-
전북	Jeonbuk	173	83	21	3	1	37	3	2
전남	Jeonnam	167	119	11	3	1	10	-	1
대구	Daegu	28	10	1	11	-	1	1	1
경북	Gyeongbuk	194	134	16	5	1	16	3	1
부산	Busan	31	11	2	13	1	-	1	2
울산	Ulsan	12	7	-	3	-	-	-	-
경남	Gyeongnam	188	124	18	7	-	15	3	4
제주	Jeju	18	2	2	1	-	3	3	1

생산부서 : 소비세과(신흥식 397-1852)

[다음페이지 계속]

[A] 매년도 12월 31일 현재를 기준으로 작성함

[A] As of Dec. 31, each year

10-3-1. 주류별·지역별 제조면허 현황 (2/2)

Number of Licensed Liquor Plants (2/2)

[단위 : 개]

In each

구분 Classification		위스키 Whisky (9)	브랜디 Brandy (10)	일반증류주 Neutral Spirits (11)	리큐르 Lequeur (12)	기타주류 Others (13)	주정 Ethanol (14)	술덧 Liquid for Alcohol Fermentation (15)
2003년	2003 Total	7	3	30	87	20	11	2
2004년	2004 Total	7	4	34	90	19	11	1
2005년	2005 Total	8	5	34	96	45	10	1
2006년	2006 Total	7	5	37	88	65	10	1
2007년	2007 Total [A]	8	5	42	89	31	11	1
지역별	by Region	8	5	42	89	31	11	1
서울	Seoul	-	-	-	-	-	-	-
인천	Incheon	1	-	1	2	1	-	-
경기	Gyeonggi	3	1	7	7	4	1	1
강원	Gangwon	-	-	7	8	2	-	-
대전	Daejeon	-	-	-	1	1	-	-
충북	Chungbuk	1	3	4	9	5	-	-
충남	Chungnam	-	-	6	10	5	-	-
광주	Gwangju	-	-	-	2	2	-	-
전북	Jeonbuk	1	-	2	12	3	5	-
전남	Jeonnam	1	-	5	15	1	-	-
대구	Daegu	-	-	1	1	-	1	-
경북	Gyeongbuk	-	-	5	10	3	-	-
부산	Busan	1	-	-	-	-	-	-
울산	Ulsan	-	-	-	-	-	2	-
경남	Gyeongnam	-	-	3	11	1	2	-
제주	Jeju	-	1	1	1	3	-	-

생산부서 : 소비세과(신홍식 397-1852)

[2007년 10-3-1]

10-3-2. 민속주 제조면허 종류별·지역별 현황

Number of Licensed Plants of Traditional Liquor, by Liquor and by Region

[단위 : 개]

In each

구분 Classification		합계 Total (1=2+~+7)	탁주 Takju (2)	약주 Yakju (3)	증류식 소주 Distilled Soju (4)	일반 증류주 Neutral Spirits (5)	리큐르 Liqueur (6)	기타 주류 Others (7)
2003년	2003 Total	45	4	25	6	4	5	1
2004년	2004 Total	48	3	27	6	5	5	2
2005년	2005 Total	48	4	25	6	5	6	2
2006년	2006 Total	48	3	23	7	5	7	3
2007년	2007 Total [A]	54	4	25	9	6	7	3
지역별	by Region	54	4	25	9	6	7	3
서울	Seoul	-	-	-	-	-	-	-
인천	Incheon	-	-	-	-	-	-	-
경기	Gyeonggi	8	1	3	4	-	-	-
강원	Gangwon	4	1	1	-	2	-	-
대전	Daejeon	-	-	-	-	-	-	-
충북	Chungbuk	3	-	1	1	1	-	-
충남	Chungnam	13	-	8	-	1	4	-
광주	Gwangju	-	-	-	-	-	-	-
전북	Jeonbuk	5	-	1	1	1	2	-
전남	Jeonnam	5	-	3	-	1	-	1
대구	Daegu	1	-	1	-	-	-	-
경북	Gyeongbuk	7	-	4	2	-	-	1
부산	Busan	1	1	-	-	-	-	-
울산	Ulsan	-	-	-	-	-	-	-
경남	Gyeongnam	3	-	2	-	-	1	-
제주	Jeju	4	1	1	1	-	-	1

생산부서 : 소비세과(신흥식 397-1852)

[2007년 10-3-2]

[A] 매년도 12월 31일 현재 기준으로 작성함

[A] As of Dec. 31, each year

10-3-3. 농민주 제조면허 종류별·지역별 현황

Number of Licensed Plants of Agriculturist Liquor, by Liquor and by Region

[단위 : 개]

In each

구분 Classification	합계	탁주	약주	청주	과실주	증류식 소주	브랜디	일반 증류주	리큐르	기타 주류
	Total (1=2+~+10)	Takju (2)	Yakju (3)	Cheongju (4)	Fruit Wine (5)	Distilled Soju (6)	Brandy (7)	Neutral Spirits (8)	Liqueur (9)	Others (10)
2003년 2003 Total	121	**	10	**	39	2	**	9	55	6
2004년 2004 Total	133	**	10	**	46	2	**	12	56	7
2005년 2005 Total	184	**	16	**	81	2	**	14	57	14
2006년 2006 Total	221	7	24	1	98	2	**	17	56	16
2007년 2007 Total [A]	241	7	26	1	109	4	1	18	57	18
지역별 by Region	241	7	26	1	109	4	1	18	57	18
서울 Seoul	-	-	-	-	-	-	-	-	-	-
인천 Incheon	2	-	-	-	-	-	-	-	2	-
경기 Gyeonggi	21	-	2	-	9	-	-	4	3	3
강원 Gangwon	23	1	1	-	10	1	-	3	6	1
대전 Daejeon	1	-	-	-	-	-	-	-	1	-
충북 Chungbuk	20	2	2	-	9	-	-	-	4	3
충남 Chungnam	26	2	3	-	8	-	-	4	5	4
광주 Gwangju	3	-	-	-	1	-	-	-	1	1
전북 Jeonbuk	49	-	4	-	35	-	-	-	8	2
전남 Jeonnam	25	1	3	1	7	-	-	2	11	-
대구 Daegu	-	-	-	-	-	-	-	-	-	-
경북 Gyeongbuk	30	1	1	-	14	1	-	4	8	1
부산 Busan	-	-	-	-	-	-	-	-	-	-
울산 Ulsan	-	-	-	-	-	-	-	-	-	-
경남 Gyeongnam	32	-	9	-	13	1	-	1	7	1
제주 Jeju	9	-	1	-	3	1	1	-	1	2

생산부서 : 소비세과(신흥식 397-1852)

[2007년 10-3-3]

[A] 매년도 12월 31일 현재를 기준으로 작성함

[A] As of Dec. 31, each year

10-3-4. 주류 판매면허 종류별·지역별 현황 (1/2)

Number of Licensed Liquor Distributors, by Liquor and by Region (1/2)

[단위 : 개]

In each

구분 Classification		총계 Total (1=2+8+13+14+15+16)	도매업면허 Licensed Wholesaler					주 정 Ethanol (7)	소매업면허 소계 Sub-Total (8=9+~+12)
			소계 Sub-total (2=3+~+7)	종합주류 도매 [B] (3)	특정주류 도매 [C] (4)	수입주류 전문도매 [D] (5)	수출입업 [E] (6)		
2003년	2003 Total	618,728	3,217	1,226	1,331	140	518	2	614,877
2004년	2004 Total	621,441	3,380	1,233	1,473	134	538	2	617,432
2005년	2005 Total	608,751	3,414	1,229	1,476	129	579	1	604,685
2006년	2006 Total	612,962	3,469	1,214	1,520	126	608	1	608,796
2007년	2007 Total [A]	619,372	3,524	1,198	1,541	126	658	1	615,137
지역별	by Region	619,372	3,524	1,198	1,541	126	658	1	615,137
서울	Seoul	111,426	874	216	321	31	305	1	110,454
인천	Incheon	26,432	123	33	65	1	24	-	26,278
경기	Gyeonggi	121,392	752	202	333	27	190	-	120,459
강원	Gangwon	31,985	154	62	82	2	8	-	31,788
대전	Daejeon	18,943	92	26	56	5	5	-	18,833
충북	Chungbuk	24,064	120	41	67	5	7	-	23,929
충남	Chungnam	32,316	147	58	78	2	9	-	32,148
광주	Gwangju	16,889	86	22	54	4	6	-	16,778
전북	Jeonbuk	23,528	139	69	61	4	5	-	23,362
전남	Jeonnam	29,533	149	116	33	-	-	-	29,346
대구	Daegu	28,222	109	36	55	10	8	-	28,080
경북	Gyeongbuk	40,881	173	99	71	2	1	-	40,665
부산	Busan	40,810	252	66	98	15	73	-	40,512
울산	Ulsan	14,871	64	17	38	5	4	-	14,783
경남	Gyeongnam	47,381	233	112	102	6	13	-	47,108
제주	Jeju	10,699	57	23	27	7	-	-	10,614

생산부서 : 소비세과(김종환 397-1862)

[다음페이지 계속]

[A] 매년도 12월 31일 현재 기준으로 작성함

[A] As of Dec. 31, each year

[B] Licenced general wholesaler

[C] Licenced wholesaler of specified items

[D] Licenced wholesaler of imported liquor

[E] Licenced trader of import and export

10-3-4. 주류 판매면허 종류별·지역별 현황 (2/2)

Number of Licensed Liquor Distributors, by Liquor and by Region (2/2)

[단위 : 개]

In each

구분 Classification		소매업면허 Licensed Retailer				국내중개업 [F]	수출입 중개업 [G]	직매장 [L]	하치장 [M]
		일반소매업 [H]	유흥음식점 [I]	전문소매업 [J]	관광지정업 [K]				
		(9)	(10)	(11)	(12)				
2003년	2003 Total	127,736	486,912	197	32	200	117	263	54
2004년	2004 Total	127,397	489,770	233	32	207	111	257	54
2005년	2005 Total	126,010	478,433	210	32	208	107	259	78
2006년	2006 Total	124,500	484,076	189	31	204	103	279	111
2007년	2007 Total [A]	123,343	491,551	212	31	207	100	276	128
지역별	by Region	123,343	491,551	212	31	207	100	276	128
서울	Seoul	19,604	90,774	74	2	23	23	38	14
인천	Incheon	5,523	20,750	5	-	11	7	10	3
경기	Gyeonggi	23,384	97,037	38	-	53	13	48	67
강원	Gangwon	6,850	24,932	6	-	8	5	18	12
대전	Daejeon	3,388	15,440	5	-	8	-	10	-
충북	Chungbuk	4,904	19,021	4	-	7	-	8	-
충남	Chungnam	7,394	24,745	9	-	7	3	9	2
광주	Gwangju	3,461	13,303	13	1	6	1	13	5
전북	Jeonbuk	6,509	16,848	4	1	9	1	13	4
전남	Jeonnam	7,849	21,495	2	-	6	11	16	5
대구	Daegu	5,063	22,994	13	10	13	-	18	2
경북	Gyeongbuk	8,283	32,371	4	7	17	5	18	3
부산	Busan	8,099	32,392	13	8	5	24	16	1
울산	Ulsan	2,383	12,396	3	1	9	5	10	-
경남	Gyeongnam	8,663	38,428	16	1	16	2	22	-
제주	Jeju	1,986	8,625	3	-	9	-	9	10

생산부서 : 소비세과(김종환 397-1862)

[2007년 10-3-4]

[H] Licensed general retailer

[I] Licensed entertaining restaurant

[J] Licensed retailer of specified liquor

[K] Licensed tourism restaurant

[L] Licensed direct-sales site

[M] Licensed warehouse

10-4-1. 주류 거래질서 확립 단속 실적

Supervision of Illegal Liquor Distribution

[단위 : 건, 백만원]

In case, In million won

구분 Classification		단속업체 Number of Distributors Examined (1)	추징세액 Tax Amount Assessed (2)	벌과금 Fine (3)	면허취소 Revocation of License (4)	면허정지 Suspension of License (5)
2004년	2004 Total	**	300	2,400	1,735	117
2005년	2005 Total	31,036	244	1,818	1,775	120
2006년	2006 Total	49,531	1,328	1,967	1,822	143
2007년	2007 Total [A]	51,416	3,219	1,682	1,628	39
지역별	by Region	51,416	3,219	1,682	1,628	39
서울	Seoul	12,696	2,571	378	181	16
인천	Incheon	2,032	495	484	73	3
경기	Gyeonggi	7,685	150	403	276	10
강원	Gangwon	2,401	3	10	122	1
대전	Daejeon	1,148	-	25	65	-
충북	Chungbuk	2,205	-	9	7	3
충남	Chungnam	2,026	-	35	18	3
광주	Gwangju	1,471	-	8	94	-
전북	Jeonbuk	2,805	-	32	213	-
전남	Jeonnam	2,502	-	34	163	-
대구	Daegu	2,294	-	45	161	-
경북	Gyeongbuk	3,199	-	22	165	-
부산	Busan	4,029	-	88	71	1
울산	Ulsan	1,188	-	50	2	1
경남	Gyeongnam	3,151	-	48	17	1
제주	Jeju	584	-	11	-	-

생산부서 : 소비세과(김종환 397-1862)

[2007년 10-4-1]

[A] 2007년 용도위반 주류 판매 단속실적을 기준으로 작성함
[A] Based on result of supervision of illegal liquor distribution during 2007

10-4-2. 주류구매 전용카드 회원가입 및 사용 현황

Registration and Usage of Liquor Purchase Card

[단위 : 백만원]

In million won

구분 Classification		가입대상 No. of Taxpayers to Be Registered (1)	가입자수 No. of Taxpayers Registered (2)	미가입자수 No. of Taxpayers Not Registered (3=1-2)	사용금액 Amount Used (4)	1업체당사용금액 Amount Used Per Taxpayer (5=4/2)
2003년	2003 Total	624,469	577,011	47,458	7,694,454	13
2004년	2004 Total	628,980	575,924	53,056	7,660,221	13
2005년	2005 Total	622,915	600,160	22,755	7,895,489	13
2006년	2006 Total	609,173	566,378	42,795	7,709,892	14
2007년	2007 Total	615,092	560,694	54,398	7,823,689	14
지역별	by Region	615,092	560,694	54,398	7,823,689	14
서울	Seoul	109,474	99,158	10,316	2,623,566	26
인천	Incheon	27,838	24,987	2,851	306,749	12
경기	Gyeonggi	119,642	106,888	12,754	1,784,117	17
강원	Gangwon	31,314	26,018	5,296	253,232	10
대전	Daejeon	18,682	16,779	1,903	118,873	7
충북	Chungbuk	23,988	22,135	1,853	235,038	11
충남	Chungnam	32,237	29,438	2,799	164,217	6
광주	Gwangju	17,011	15,595	1,416	72,413	5
전북	Jeonbuk	23,553	21,947	1,606	178,739	8
전남	Jeonnam	29,514	27,450	2,064	105,287	4
대구	Daegu	27,996	26,131	1,865	155,354	6
경북	Gyeongbuk	40,773	38,815	1,958	315,067	8
부산	Busan	40,269	37,753	2,516	631,904	17
울산	Ulsan	14,710	13,842	868	221,324	16
경남	Gyeongnam	47,315	43,458	3,857	515,429	12
제주	Jeju	10,776	10,300	476	142,380	14

생산부서 : 소비세과(김종환 397-1862)

[2007년 10-4-2]

11

특별소비세

Special Excise Tax

11 소비제세

소비제세

1) 납세의무자

- (1) 보석·귀금속제품을 판매하는 자
 - * 일시적으로 직접 판매하는 소비자는 제외
- (2) 과세물품을 제조하여 반출하는 자
- (3) 과세물품을 관세법의 규정에 의한 보세구역으로부터 반출하는 자
- (4) 과세장소의 경영자
- (5) 과세유흥장소의 경영자

2) 과세시기

- (1) 과세물품 : 물품을 판매장에서 판매하거나 제조장으로부터 반출하거나 수입신고한 때
- (2) 입장행위 : 과세장소에 입장할 때
- (3) 유흥음식행위 : 유흥음식행위를 할 때

3) 과세표준

- (1) 판매장에서 판매하는 때의 가격
- (2) 제조장에서 반출하는 때의 가격 또는 수량
 - * '휘발유 및 이와 유사한 대체 유류'에 대해서는 제조장에서 반출한 후 판매할 때까지 수송 및 저장과정에서 증발 등으로 자연감소되는 정도를 감안하여, 제조장에서 반출할 때의 수량에 5/1000를 곱하여 산출한 수량을 공제한 수량으로 한다.
- (3) 보세구역으로부터 반출하는 물품은 수입신고하는 때의 가격
 - * '휘발유 및 이와 유사한 대체 유류'에 대해서는 제조장에서 반출한 후 판매할 때까지 수송 및 저장과정에서 증발 등으로 자연감소되는 정도를 감안하여, 제조장에서 반출할 때의 수량에 5/1000를 곱하여 산출한 수량을 공제한 수량으로 한다.
- (4) 과세장소에 있어서는 입장인원
- (5) 과세유흥장소에 있어서는 유흥음식행위를 하는 때의 요금

4) 과세대상 및 세율

- (1) '제1조 2항 1호 가목'의 물품
 - 투전기·오락용사행기구 등, 수렵용 총포류 : 20%
- (2) '제1조 2항 1호 다목'의 물품
 - 녹용 및 로얄제리, 방향용화장품 : 7%
- (3) '제1조 2항 2호 가목'의 물품
 - 보석(공업용 다이아몬드 제외)·진주·별갑·산호·호박 및 상아와 이를 사용한 제품, 귀금속 제품 : 기준가격 초과액의 20%
- (4) '제1조 2항 2호 나목'의 물품
 - 고급사진기와 그 관련제품, 고급시계, 고급모피와 그 제품(토모피 및 그 제품과 생모피를 제외), 고급용단, 고급가구 : 기준가격 초과액의 20%
- (5) '제1조 2항 3호'의 물품(승용자동차)
 - 배기량 2천cc 초과와 캠핑용 자동차 : 물품가격의 10%
 - 배기량 2천cc 이하, 이륜자동차 : 물품가격의 5%
- (6) '제1조 2항 4호'의 물품(석유류)(실행세율 기준)
 - ※ 휘발유·경유는 2009년까지 교통·에너지·환경세로 과세
 - 휘발유(l 당) : 526원('06.7.1.~) → 505원('07.7.23.~)
 - 경유(l 당) : 351원('06.7.1.~) → 358원('07.7.23.~)
 - 등유(l 당) : 134원('06.1.1.~)
 - 중유(l 당) : 15원('05.7.8.~) → 17원('06.7.1.~)
 - 프로판가스(kg당) : 40원('01.7.1.~)
 - 천연가스(kg당) : 60원('06.1.1.~)
 - 부탄가스(kg당) : 306원('05.7.8.~) → 275원('07.7.23.~)
 - 부생유(l 당) : 103원('06.1.1.~)
- (7) '제1조 3항'의 과세장소
 - 경마장 500원(1인 1회 입장)
 - 투전기 시설장소 10,000원(1인 1회 입장)
 - 골프장 12,000원(1인 1회 입장)
 - 카지노 50,000원(1인 1회, 폐광지역 3,500원)
 - 경륜장 200원(1인 1회 입장)
- (8) '제1조 4항'의 과세유흥장소
 - 과세유흥장소 유흥음식요금의 10%

농어촌특별세

1) 목적

- (1) 농어업의 경쟁력 강화와 농어촌산업기간 시설의 확충 및 농어촌지역 개발사업을 위하여 필요한 재원을 확보함을 목적으로 함

2) 납세의무자

- (1) 소득세·법인세·관세·취득세 또는 등록세의 감면을 받는 자
- (2) 고가소비재 또는 골프장 입장행위에 대한 특별소비세 납세의무자
- (3) 증권거래세 납세의무자
- (4) 취득세 또는 레저세의 납세의무자
- (5) 종합부동산세의 납세의무자

3) 과세표준 및 세율

과세표준	세율	비고
조세감면액 - 내국세감면 - 관세감면 - 지방세감면	20%	조특법·지방세법·관세법에 의한 소득세·법인세·관세·취득세·등록세 감면액에 부과 (농어민, 기술개발 등을 위한 감면은 제외)
저축감면	10%	농협·수협·신협등 출자금의 배당금, 근로자우대저축 등의 이자에 대한 감면 제외
증권거래금액	0.15%	상장주식만 과세
취득세액	10%	부동산 등의 취득자 (서민·농가주택, 농지·차량취득등 제외)
종합부동산세 납부할 세액	20%	
레저세액	20%	
특별소비세액	10% (골프장 30%)	고급가구, 모피, 오락기등 사치성 물품

교육세

1) 목적

- (1) 교육의 질적향상을 도모하기 위하여 필요한 교육재정의 확충에 소요되는 재원을 확보함을 목적으로 함

2) 납세의무자

- (1) 국내에서 금융보험업을 영위하는 금융보험업자
- (2) 특별소비세의 납세의무자
- (3) 교통·에너지·환경세의 납세의무자
- (4) 주세의 납세의무자(주정, 탁주, 약주의 경우 제외)

3) 과세표준 및 세율

과세표준	세율	비고
금융·보험업자의 수입금액	0.5%	공익신탁의 신탁재산에서 발생하는 수익금액에 대해서는 제외
특별소비세법의 규정에 의하여 납부하여야 할 특별소비세액	30% (15%)	모두 해당. 단, 석유류는 15%이나, 프로판과 천연가스는 제외
교통·에너지·환경세법의 규정에 의하여 납부하여야 할 교통·에너지·환경세액	15%	휘발유, 경유
주세법의 규정에 의하여 납부하여야 할 주세액	10% (30%)	주정, 탁주, 약주에 대한 것은 제외 (주세 세율 70% 초과 주류)

4) 금융·보험업자의 과세기간 및 신고

- (1) 제1기 1.1 ~ 3.31, 제2기 4.1 ~ 6.30, 제3기 7.1 ~ 9.30, 제4기 10.1 ~ 12.31
- (2) 신규자 : 사업개시일 ~ 사업개시일이 속하는 과세기간 종료일
- (3) 폐업자 : 폐업일이 속하는 과세기간 개시일 ~ 폐업일

11-1. 소비제세 신고 현황 총괄 (1/2)

Excise Tax Return (1/2)

[단위 : 백만원]

In million won

구분 Classification	합계 Total [A]		특별소비세 Special Excise Tax		주세 Liquor Tax	
	신고건수 Number of return	납부할세액 Adjusted Tax Payable	신고건수 Number of return	납부할세액 Adjusted Tax Payable	신고건수 Number of return	납부할세액 Adjusted Tax Payable
	(1=2+3+4+5+6)		(2)		(3)	
2005년 2005 Total	**	20,492,448	**	4,539,610	**	2,550,849
2006년 2006 Total	245,868	21,760,215	97,266	5,100,488	11,754	2,490,665
2007년 2007 Total	248,184	23,194,990	98,244	5,069,939	11,450	2,582,750
지역별 by Region	248,184	20,125,146	98,244	2,711,729	11,450	2,322,210
서울 Seoul	64,838	3,717,462	17,233	127,776	336	4,098
인천 Incheon	10,807	839,050	4,968	215,699	82	75,539
경기 Gyeonggi	50,207	1,082,432	16,745	470,236	1,067	564,368
강원 Gangwon	6,255	426,031	2,958	40,596	689	384,261
대전 Daejeon	7,685	37,054	3,704	4,704	121	30,072
충북 Chungbuk	6,978	482,010	3,025	32,871	868	446,341
충남 Chungnam	9,277	2,408,300	4,096	343,234	1,121	1,174
광주 Gwangju	8,780	70,654	3,793	33,587	164	34,235
전북 Jeonbuk	9,864	295,664	5,244	42,771	1,455	251,067
전남 Jeonnam	7,523	4,016,011	2,504	368,812	1,478	67,376
대구 Daegu	14,935	98,885	8,967	7,467	189	84,080
경북 Gyeongbuk	11,694	89,676	4,961	73,724	1,647	12,113
부산 Busan	17,449	134,197	9,151	53,825	291	71,229
울산 Ulsan	7,830	6,043,244	5,627	813,283	97	355
경남 Gyeongnam	11,106	366,934	3,552	79,970	1,763	282,086
제주 Jeju	2,956	17,542	1,716	3,174	82	13,816
수입분 on Import [B]	**	3,069,844	**	2,358,210	**	260,540

생산부서 : 소비세과(김정남 397-1872)

[다음페이지 계속]

[A] 특별소비세, 주세, 증권거래세, 인지세, 교통·에너지·환경세의 신고납부할 세액에 관한 통계임(신고건수:2007년 귀속, 정기신고 대상)

[B] 수입분은 관세청 징수실적임(인지세는 한국은행 수입인지 판매금액임)

[C] **란은 통계생산 하지 않음

[A] Based on tax amount reported and paid for special excise tax, liquor tax, securities transaction tax, stamp tax and transportation·energy·environment tax

[B] Based on the amount collected by the Korea Customs Service. Stamp tax on import were collected by the Bank of Korea

[C] Statistics are not compiled for **

11-1. 소비제세 신고 현황 총괄 (2/2)

Excise Tax Return (2/2)

[단위 : 백만원]

In million won

구분 Classification	교통·에너지·환경세 Transportation·Energy·Environment Tax		증권거래세 Securities Transaction Tax		인지세 Stamp Tax	
	신고건수 Number of return	납부할세액 Adjusted Tax Payable	신고건수 Number of return	납부할세액 Adjusted Tax Payable	신고건수 Number of return	납부할세액 Adjusted Tax Payable
	(4)		(5)		(6)	
2005년 2005 Total	**	10,409,584	**	2,489,805	**	502,600
2006년 2006 Total	67	11,096,478	134,238	2,483,252	2,543	589,332
2007년 2007 Total	62	11,455,841	135,769	3,506,494	2,659	579,966
지역별 by Region	62	11,418,484	135,769	3,506,494	2,659	166,229
서울 Seoul	-	-	45,180	3,433,905	2,089	151,683
인천 Incheon	12	540,816	5,723	4,748	22	2,248
경기 Gyeonggi	2	12,085	32,268	33,865	125	1,878
강원 Gangwon	-	-	2,601	1,171	7	3
대전 Daejeon	-	-	3,845	1,772	15	506
충북 Chungbuk	-	-	3,067	2,787	18	11
충남 Chungnam	12	2,060,662	4,027	3,225	21	5
광주 Gwangju	-	-	4,780	2,333	43	499
전북 Jeonbuk	-	-	3,132	1,745	33	81
전남 Jeonnam	12	3,576,099	3,518	3,716	11	8
대구 Daegu	-	-	5,708	2,553	71	4,785
경북 Gyeongbuk	-	-	5,060	3,778	26	61
부산 Busan	-	-	7,912	5,299	95	3,844
울산 Ulsan	24	5,228,822	2,080	782	2	2
경남 Gyeongnam	-	-	5,739	4,345	52	533
제주 Jeju	-	-	1,129	470	29	82
수입분 on Import [B]	**	37,357	**	**	**	413,737

생산부서 : 소비세과(김정남 397-1872)

[2007년 11-1]

11-2. 특별소비세 신고 현황 (1/2)

Special Excise Tax Return (1/2)

[단위 : 백만원]

In million won

구분 Classification	단위 Unit [A]	신고인원 Number of Filings [B]	과세표준 Tax Base	산출세액 Calculated Tax Amount	공제세액 Tax Deduction	
		(1)	(2)	(3)	(4)	
2005년	2005 Total	7,642	-	3,414,858	371,126	
2006년	2006 Total	7,647	-	3,287,287	400,770	
2007년	2007 Total	7,778	-	3,018,848	307,484	
과세물품별	by Taxable Goods	백만원	359	-	2,678,343	307,466
오락용기구	[C]	백만원	8	600	120	1
수렵용 총포류	Hunting Guns & Rifles	백만원	-	-	-	-
녹용, 로알제리	Antler & Royaljelly	백만원	1	1,093	76	54
방향용 화장품	Perfume and Cologne	백만원	21	20,566	1,439	17
보석 및 진주	Jewelry & Pearl	백만원	49	40,898	8,179	7,108
귀금속제품	Precious Metal Product	백만원	111	73,315	14,663	11,962
고급사진기	Luxury Camera	백만원	-	-	-	-
고급시계	Luxury Watch	백만원	-	14	2	-
고급모피	Luxury Fur Product	백만원	25	11,232	2,246	-
고급융단	Luxury Carpet	백만원	-	-	-	-
고급가구	Luxury Furniture	백만원	2	78	15	-
승용자동차	Passenger Car [D]	백만원	38	5,032,850	503,285	34,687
캠핑용자동차	Camping Car	백만원	1	1,490	149	-
승용자동차	Passenger Car [E]	백만원	51	8,973,120	448,656	36,628
이륜자동차	Motorcycle	백만원	2	6,045	302	9
등유	Kerosene	kℓ	6	4,048,783	542,535	52,564
중유	Heavy Oil	kℓ	13	20,092,764	341,577	119,967
프로판	Propane	톤	12	647,621	25,903	227
부탄	Butane	톤	17	2,569,309	753,322	44,242
천연가스	Natural Gas	톤	1	256,764	15,405	-
부생유	By-product Oil	kℓ	1	198,729	20,469	-
과세장소별	by Taxable Place	천명	165	21,581	184,008	-
경마장	Horse Race Course	천명	3	3,519	1,759	-
투전기 시설장소	Place Slot Machine	천명	-	-	-	-
골프장	Golf Course	천명	158	14,462	173,541	-
카지노(내국인)	Casino for Native	천명	1	2,421	8,474	-
카지노(외국인)	Casino for Foreigner	천명	-	-	-	-
경륜장	Bicycle Race Course	천명	3	1,179	234	-
과세유흥장소별	by Entertaining Place	백만원	7,254	1,565,019	156,497	18
유흥음식주점	Entertaining Restaurant	백만원	7,242	1,564,326	156,433	9
외국인전용음식점	[F]	백만원	12	693	64	9

생산부서 : 소비세과(김정남 397-1872)

[다음페이지 계속]

[A] 단위는 과세표준의 단위를 말함

[B] 신고인원은 12월 귀속 기준이며 1개업체가 다수의 과세물품을 신고하는 경우 신고인원이 중복될 수 있음

[C] 투전기·오락용 사행기구 [D] 2,000cc 초과

[E] 2,000cc 이하 [F] 외국인전용음식점

11-2. 특별소비세 신고 현황 (2/2)

Special Excise Tax Return (2/2)

[단위 : 백만원]

In million won

구분 Classification	단위 Unit [A]	가산세 Penalty Tax (5)	납부할세액 Adjusted Tax Payable (6=3-4+5)	교육세 Education Tax (7)	농어촌특별세 Special Tax for Rural Development (8)
2005년 2005 Total		352	3,044,084	**	**
2006년 2006 Total		274	2,886,791	610,592	47,356
2007년 2007 Total		366	2,711,729	586,596	52,433
과세물품별 by Taxable Goods	백만원	3	2,370,880	484,437	375
오락용기구 [C]	백만원	-	119	35	11
수렵용 총포류 Hunting Guns & Rifles	백만원	-	-	-	-
녹용, 로얄제리 Antler & Royaljelly	백만원	-	22	6	-
방향용 화장품 Perfume and Cologne	백만원	-	1,422	425	139
보석 및 진주 Jewelry & Pearl	백만원	-	1,071	318	-
귀금속제품 Precious Metal Product	백만원	-	2,701	808	-
고급사진기 Luxury Camera	백만원	-	-	-	-
고급시계 Luxury Watch	백만원	-	2	-	-
고급모피 Luxury Fur Product	백만원	-	2,246	673	224
고급융단 Luxury Fur Carpet	백만원	-	-	-	-
고급가구 Luxury Furniture	백만원	-	15	3	1
승용자동차 Passenger Car [D]	백만원	3	468,601	140,571	-
캠핑용자동차 Camping Car	백만원	-	149	44	-
승용자동차 Passenger Car [E]	백만원	-	412,028	123,602	-
이륜자동차 Motorcycle	백만원	-	293	87	-
등유 Kerosene	kl	-	489,971	73,494	-
중유 Heavy Oil	kl	-	221,610	33,239	-
프로판 Propane	톤	-	25,676	-	-
부탄 Butane	톤	-	709,080	108,062	-
천연가스 Natural Gas	톤	-	15,405	-	-
부생유 By-product Oil	kl	-	20,469	3,070	-
과세장소별 by Taxable Place	천명	-	184,008	55,196	52,058
경마장 Horse Race Course	천명	-	1,759	527	-
투전기 시설장소 Place Slot Machine	천명	-	-	-	-
골프장 Golf Course	천명	-	173,541	52,058	52,058
카지노(내국인) Casino for Native	천명	-	8,474	2,542	-
카지노(외국인) Casino for Foreigner	천명	-	-	-	-
경륜장 Bicycle Race Course	천명	-	234	69	-
과세유흥장소별 by Entertaining Place	백만원	363	156,841	46,963	-
유흥음식주점 Entertaining Restaurant	백만원	363	156,787	46,948	-
외국인전용음식점 [F]	백만원	-	54	15	-

생산부서 : 소비세과(김정남 397-1872)

[2007년 11-2]

[A] Unit is for tax base

[B] Number of filings refers to those subject to filing in Dec. There may be overlaps in the number of filings if a corporation files for two or more taxable goods

[C] Slot machine and other similar recreational machines

[D] Cars over 2,000cc [E] Cars that are 2,000cc or smaller

[F] Entertainment restaurant for foreigners only

11-3. 특별소비세 주요품목별·지역별 신고 현황 (1/3)

Return of Special Excise Tax Return, by Major Taxable Goods and by Region (1/3) [A]

구분 Classification	승용차 Passenger Car [B]		등유 Kerosene		중유 Heavy Oil		프로판 Propane	
	출고수량	납부할세액	출고수량	납부할세액	출고수량	납부할세액	출고수량	납부할세액
	Delivered Quantity	Adjusted Tax Payable	Delivered Quantity	Adjusted Tax Payable	Delivered Quantity	Adjusted Tax Payable	Delivered Quantity	Adjusted Tax Payable
단위 unit	(1)		(2)		(3)		(4)	
	대 In each	백만원 million won	㎧ kℓ	백만원 million won	㎧ kℓ	백만원 million won	톤 Ton	백만원 million won
2005년 2005 Total	802,052	681,079	6,413,506	900,645	21,889,310	177,247	667,891	26,550
2006년 2006 Total	807,994	902,236	5,098,274	621,422	21,045,877	210,746	664,940	26,388
2007년 2007 Total	751,798	881,071	4,048,783	489,971	20,092,764	221,610	647,621	25,676
지역별 by Region	751,798	881,071	4,048,783	489,971	20,092,764	221,610	647,621	25,676
서울 Seoul	26,094	33,183	-	-	-	-	-	-
인천 Incheon	107,010	69,900	204,666	26,918	1,724,529	17,188	29,393	1,175
경기 Gyeonggi	215,008	341,718	-	-	-	-	-	-
강원 Gangwon	14,185	17,204	-	-	-	-	-	-
대전 Daejeon	8	5	-	-	-	-	-	-
충북 Chungbuk	15,882	18,461	-	-	-	-	-	-
충남 Chungnam	90,242	93,334	748,630	91,076	3,046,122	33,659	70,163	3,004
광주 Gwangju	32,873	27,387	-	-	-	-	-	-
전북 Jeonbuk	59,956	34,704	-	-	-	-	-	-
전남 Jeonnam	17,625	22,091	1,087,730	134,031	5,844,186	51,590	250,447	9,783
대구 Daegu	51	8	-	-	-	-	-	-
경북 Gyeongbuk	52,778	57,935	-	-	-	-	-	-
부산 Busan	29,942	30,969	-	-	-	-	-	-
울산 Ulsan	39,074	74,726	2,007,757	237,946	9,477,927	119,173	297,618	11,714
경남 Gyeongnam	51,010	59,439	-	-	-	-	-	-
제주 Jeju	60	7	-	-	-	-	-	-

생산부서 : 소비세과(김정남 397-1872)

[다음페이지 계속]

[A] 2007연도중 거래분을 기준으로 작성함(납부할세액은 본세만)

[B] 승용차에는 캠핑용 및 이륜자동차가 포함됨

[A] Based on transactions in 2007 (tax payable includes principal tax only)

[B] Passenger cars include recreational vehicles and motor bikes

11-3. 특별소비세 주요품목별·지역별 신고 현황 (2/3)

Return of Special Excise Tax Return, by Major Taxable Goods and by Region (2/3) [A]

구분 Classification	부탄 Butane		천연가스 Natural Gas		부생유 By-product Oil		경마장 Horse Race Course	
	출고수량	납부할세액	출고수량	납부할세액	출고수량	납부할세액	입장인원	납부할세액
	Delivered Quantity	Adjusted Tax Payable	Delivered Quantity	Adjusted Tax Payable	Delivered Quantity	Adjusted Tax Payable	Number of Customers	Adjusted Tax Payable
	(5)		(6)		(7)		(8)	
단위 unit	톤 Ton	백만원 million won	톤 Ton	백만원 million won	Kl Kl	백만원 million won	천명 Thousand person	백만원 million won
2005년 2005 Total	2,870,789	911,923	398,449	15,061	240,098	26,891	3,074	1,536
2006년 2006 Total	2,758,581	763,497	335,764	20,145	234,528	24,156	2,686	1,342
2007년 2007 Total	2,569,309	709,080	256,764	15,405	198,729	20,469	3,519	1,759
지역별 by Region	2,569,309	709,080	256,764	15,405	198,729	20,469	3,519	1,759
서울 Seoul	18,547	4,234	-	-	-	-	-	-
인천 Incheon	366,767	93,404	-	-	-	-	-	-
경기 Gyeonggi	62,656	15,735	-	-	-	-	2,815	1,407
강원 Gangwon	35	-9	-	-	-	-	-	-
대전 Daejeon	-	-	-	-	-	-	-	-
충북 Chungbuk	-	-	-	-	-	-	-	-
충남 Chungnam	305,322	89,531	-	-	198,729	20,469	-	-
광주 Gwangju	-	-	-	-	-	-	-	-
전북 Jeonbuk	83	22	-	-	-	-	-	-
전남 Jeonnam	534,444	141,416	-	-	-	-	-	-
대구 Daegu	-	-	-	-	-	-	-	-
경북 Gyeongbuk	3	-2	-	-	-	-	-	-
부산 Busan	32	-7	-	-	-	-	264	132
울산 Ulsan	1,280,375	364,595	256,764	15,405	-	-	-	-
경남 Gyeongnam	204	-52	-	-	-	-	-	-
제주 Jeju	841	213	-	-	-	-	440	220

생산부서 : 소비세과(김정남 397-1872)

[다음페이지 계속]

11-3. 특별소비세 주요품목별·지역별 신고 현황 (3/3)

Return of Special Excise Tax Return, by Major Taxable Goods and by Region (3/3) [A]

구분 Classification	골프장 Golf Course		카지노 Casino for Native		경륜장 Bicycle Race Course		과세유흥장소 [C]	
	입장인원	납부할세액	입장인원	납부할세액	입장인원	납부할세액	과세표준	납부할세액
	Number of Customers	Adjusted Tax Payable	Number of Customers	Adjusted Tax Payable	Number of Customers	Adjusted Tax Payable	Tax Base	Adjusted Tax Payable
	(9)		(10)		(11)		(12)	
단위 unit	천명 Thousand person	백만원 million won	천명 Thousand person	백만원 million won	천명 Thousand person	백만원 million won	백만원 million won	백만원 million won
2005년 2005 Total	12,302	147,746	1,766	6,183	954	189	1,421,878	142,450
2006년 2006 Total	13,047	156,568	1,852	6,484	1,473	293	1,466,612	146,899
2007년 2007 Total	14,462	173,541	2,421	8,474	1,179	234	1,565,019	156,841
지역별 by Region	14,462	173,541	2,421	8,474	1,179	234	1,565,019	156,841
서울 Seoul	-	-	-	-	-	-	585,053	58,542
인천 Incheon	129	1,537	-	-	-	-	65,189	6,534
경기 Gyeonggi	7,262	87,138	-	-	613	122	273,012	27,398
강원 Gangwon	1,003	12,037	2,421	8,474	-	-	35,704	3,585
대전 Daejeon	95	1,137	-	-	-	-	39,567	3,963
충북 Chungbuk	915	10,976	-	-	-	-	33,844	3,391
충남 Chungnam	493	5,920	-	-	-	-	61,602	6,180
광주 Gwangju	126	1,522	-	-	-	-	48,569	4,866
전북 Jeonbuk	475	5,703	-	-	-	-	33,643	3,382
전남 Jeonnam	679	8,148	-	-	-	-	21,494	2,150
대구 Daegu	84	1,011	-	-	-	-	68,905	6,902
경북 Gyeongbuk	1,121	13,453	-	-	-	-	41,137	4,122
부산 Busan	416	4,992	-	-	148	29	133,812	13,442
울산 Ulsan	275	3,308	-	-	-	-	54,937	5,508
경남 Gyeongnam	1,389	16,659	-	-	418	83	42,480	4,256
제주 Jeju	-	-	-	-	-	-	26,071	2,620

생산부서 : 소비세과(김정남 397-1872)

[2007년 11-3]

[C] 과세유흥장소

[C] Taxable entertaining place

11-4. 특별소비세 감면 신고 현황

Filing of Exemption of Special Excise Tax

[단위 : 백만원]

In million won

구분 Classification		2003년 2003 Year (1)	2004년 2004 Year (2)	2005년 2005 Year (3)	2006년 2006 Year (4)	2007년 2007 Year (5)
합계	Total	3,536,436	2,804,191	2,408,121	2,861,351	2,691,027
수출	Export	3,290,408	2,551,823	2,076,308	2,532,805	2,469,906
장애인, 환자수송 차량	Petroleum Products for Disabled and Patient Transportation Vehicle [A]	71,631	67,574	101,652	156,291	53,128
석유화학공업용원료 등	Petroleum Products for Disabled and Patient Transportation Vehicle [B]	71,491	99,296	144,260	118,292	115,535
군납	Supply to Korean Military	2,049	1,795	8,607	1,867	3,219
농·어업용 석유류	Petroleum Products for Agriculture and Fishery [C]	57,550	65,743	66,121	50,178	47,159
연안여객선박용 석유류	Petroleum Products for Coast Passenger Ship [D]	270	346	398	498	639
도서지방 발전용 석유류	Petroleum Products for Generation in remote Islands [E]	145	149	182	6	3
기타	Others	42,892	17,465	10,593	1,414	1,438

생산부서 : 소비세과(김정남 397-1872)

[2007년 11-4]

[A] 장애인, 환자수송, 영업용 승용차

[B] 의료용, 의약품·비료·농약제 조용, 석유화학공업용 원료로 사용하는 것과 외국항행선박·원양어업선박 또는 항공기에 사용하는 석유류

[C] 농·어업용 석유류

[D] 연안여객 선박용 석유류

[E] 도서지방 자가발전용 석유류

[A] Automobile used exclusively for handicapped person, patients and public transportation

[B] Petroleum products used for : (1) medical purpose, (2) manufacture of medicine fertilizer agricultural chemicals, (3) petro-chemical industry, and (4) operation of aircraft · deep sea fishing vessels · international passenger vessels

[C] Petroleum products used for agriculture and fishing

[D] Petroleum products used for passenger boats in coastal areas

[E] Petroleum products used for power generation in island areas

11-5. 교통·에너지·환경세 신고 현황

Return of Transportation·Energy·Environment Tax

[단위 : k₩, 백만원]

In k₩, In million won

구분 Classification		신고인원 Number of Taxpayers [B]	과세표준 Tax Base(k₩)	산출세액 Calculated Tax Amount	공제세액 Tax Deduction	납부할세액 Adjusted Tax Payable	교육세 Education Tax
		(1)	(2)	(3)	(4)	(5=3-4)	(6)
2005년	2005 Total	16	31,712,595	11,794,536	1,469,209	10,325,327	**
2006년	2006 Total	12	32,285,814	12,682,937	1,649,078	11,033,859	1,655,077
2007년	2007 Total [A]	12	33,004,896	13,229,130	1,810,655	11,418,484	1,712,761
휘발유	Gasoline	6	9,512,646	4,916,967	218,969	4,698,008	704,694
인천	Incheon	1	284,270	146,858	2,008	144,849	21,727
경기	Gyeonggi	1	23,810	12,055	-	12,055	1,803
충남	Chungnam	1	1,545,192	799,282	48,625	750,669	112,600
전남	Jeonnam	1	3,152,777	1,627,091	57,611	1,569,479	235,421
울산	Ulsan	2	4,506,597	2,331,681	110,725	2,220,956	333,143
경유	Diesel Oil	6	23,492,250	8,312,163	1,591,686	6,720,476	1,008,067
인천	Incheon	1	1,227,029	434,281	38,314	395,967	59,395
경기	Gyeonggi	1	86	30	-	30	4
충남	Chungnam	1	4,910,648	1,737,700	427,707	1,309,993	196,498
전남	Jeonnam	1	6,939,289	2,455,103	448,484	2,006,620	300,992
울산	Ulsan	2	10,415,198	3,685,049	677,181	3,007,866	451,178

생산부서 : 소비세과(김정남 397-1872)

[2007년 11-5]

[A] 2007년도중 거래분을 기준으로 작성함

[B] 신고인원은 12월 귀속 기준이며, 1개업체가 다수의 과세물품을 신고하는 경우 신고인원이 중복될 수 있음

[A] Based on transactions in 2007

[B] Number of filings refers to those subject to filing in Dec. 2007. There may be overlaps in the number of filings if filing for two or more taxable goods

11-6. 교통·에너지·환경세 감면 신고 현황

Filing of Exemption of Transportation · Energy · Environment Tax

[단위 : 백만원]

In million won

구분 Classification		2003년 2003 Year (1)	2004년 2004 Year (2)	2005년 2005 Year (3)	2006년 2006 Year (4)	2007년 2007 Year (5)
합계	Total	4,906,206	6,138,758	6,491,988	7,778,432	8,288,920
수출	Export	3,636,176	4,696,228	5,131,917	6,522,393	6,750,743
장애인, 환자수송 차량	Petroleum Products for Disabled and Patients Transportation [A]	-	-	-	-	-
석유화학공업용원료 등	Material for Petrochemical Industry [B]	78,614	84,107	84,496	21,077	17,566
군납	Supply to Korean Military	139,278	263,425	193,795	174,706	200,129
농·어업용 석유류	Petroleum Products for Farming and Fishing [C]	928,854	1,018,530	1,008,696	1,017,888	1,279,417
연안여객선박용 석유류	Petroleum Products for Coastal Passenger Ships [D]	48,792	26,119	28,488	30,733	38,258
도서지방 발전용 석유류	Petroleum Products for Generation in remote Islands [E]	53,507	49,784	44,084	11,599	2,807
기타	Others	20,985	565	512	36	-

생산부서 : 소비세과(김정남 397-1872)

[2007년 11-6]

[A] 장애인, 환자수송, 영업용 승용차

[B] 의료용, 의약품·비료·농약제조용, 석유화학공업용 원료로 사용하는 것과 외국항행선박·원양어업선박 또는 항공기에 사용하는 석유류

[C] 농·어업용 석유류

[D] 연안여객 선박용 석유류

[E] 도서지방 자가발전용 석유류

[A] Automobile used exclusively for handicapped person, patients and public transportation

[B] Petroleum products used for : (1) medical purpose, (2) manufacture of medicine-fertilizer-agricultural chemicals, (3) petro-chemical industry, and (4) operation of aircraft-deep sea fishing vessels-international passenger vessels

[C] Petroleum products used for agriculture and fishing

[D] Petroleum products used for passenger boats in coastal areas

[E] Petroleum products used for power generation in island areas

11-7. 증권거래세 및 농어촌특별세 신고 현황

Securities Transaction Tax and Special Tax for Rural Development Return

[단위 : 백만원]

In million won

구분 Classification		신고건수 Number of Returns (1)	과세표준 Tax Base (2)	산출세액 Calculated Tax Amount (3)	조정환급액 Adjusted Tax Refund (4)	가산세 Penalty Tax (5)	납부할세액 Adjusted Tax Amount (6=3-4+5)
증권거래세 Securities Transaction Tax							
2005년	2005 Total	131,768	1,153,340,912	2,488,643	75	1,237	2,489,805
2006년	2006 Total	134,238	1,170,852,526	2,481,733	23	1,542	2,483,252
2007년	2007 Total [A]	135,769	1,733,058,163	3,504,997	781	2,276	3,506,494
지역별 by Region		135,769	1,733,058,163	3,504,997	781	2,276	3,506,494
서울	Seoul	45,180	1,718,677,230	3,433,517	781	1,169	3,433,905
인천	Incheon	5,723	942,567	4,711	-	37	4,748
경기	Gyeonggi	32,268	6,705,221	33,235	-	630	33,865
강원	Gangwon	2,601	229,975	1,149	-	21	1,171
대전	Daejeon	3,845	352,497	1,755	-	17	1,772
충북	Chungbuk	3,067	553,842	2,767	-	20	2,787
충남	Chungnam	4,027	636,057	3,178	-	47	3,225
광주	Gwangju	4,780	461,184	2,292	-	41	2,333
전북	Jeonbuk	3,132	341,794	1,707	-	38	1,745
전남	Jeonnam	3,518	738,891	3,692	-	24	3,716
대구	Daegu	5,708	503,152	2,513	-	40	2,553
경북	Gyeongbuk	5,060	749,133	3,746	-	31	3,778
부산	Busan	7,912	1,050,762	5,215	-	84	5,299
울산	Ulsan	2,080	153,734	768	-	14	782
경남	Gyeongnam	5,739	868,965	4,292	-	53	4,345
제주	Jeju	1,129	93,159	460	-	10	470
주권종류별 by Type of Stock		136,421	1,894,298,640	3,504,997	781	2,276	3,506,494
코스피주권	KOSPI Stock	12	1,193,194,228	1,789,791	628	-	1,789,163
코스닥주권	KOSDAQ Stock	12	491,995,667	1,475,987	153	-	1,475,834
기타주권	Unlisted stock	135,769	47,868,268	239,219	-	2,276	241,497
비과세주권	Non-Taxable Stock	628	161,240,477	-	-	-	-
농어촌특별세 Special Tax for Rural Development							
2006년	2007 Total	12	725,104,816	1,087,657	15	-	1,087,642
2007년	2007 Total [A]	12	1,193,194,228	1,769,791	628	-	1,769,163
주권종류별 by Type of Stock		12	1,193,194,228	1,769,791	628	-	1,769,163
코스피주권	KOSPI Stock	12	1,193,194,228	1,789,791	628	-	1,769,163
코스닥주권	KOSDAQ Stock	-	-	-	-	-	-
기타주권	Unlisted stock	-	-	-	-	-	-
비과세주권	Non-Taxable Stock	-	-	-	-	-	-

생산부서 : 소비세과(김종환 397-1862)

[2007년 11-7]

[A] 2007년도 거래분에 대한 신고현황임
[A] Based on transactions in 2007

11-8. 증권거래세 및 농어촌특별세 결정 현황

Assessment of Securities Transaction Tax and Special Tax for Rural Development

[단위 : 백만원]

In million won

구분 Classification	결정건수 Number of Assessment	과세표준 Tax Base	산출세액 Calculated Tax Amount	공제세액 Tax Deduction	가산세 Penalty Tax	기납부세액 Prepaid Tax	환급세액 Tax Refundable	고지세액 Tax Amount Notified
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8=3-4+5-6+7)
증권거래세 Securities Transaction Tax								
2006년 2006 Total	37,433	4,188,439,395	8,743,253	190	2,465	8,714,066	568	32,030
2007년 2007 Total [A]	31,514	1,260,167,149	2,618,416	94	1,836	2,599,839	2,994	23,313
지역별 by Region	31,514	1,260,167,149	2,618,416	94	1,836	2,599,839	2,994	23,313
서울 Seoul	9,578	1,253,761,790	2,586,490	92	732	2,579,824	1,251	8,557
인천 Incheon	1,261	132,849	658	-	30	237	148	599
경기 Gyeonggi	8,527	3,747,795	18,720	-	743	10,947	552	9,068
강원 Gangwon	1,030	70,969	350	-	18	70	59	357
대전 Daejeon	812	1,561,290	7,801	-	12	7,678	75	210
충북 Chungbuk	558	107,925	535	-	37	192	387	767
충남 Chungnam	1,235	91,446	450	-	29	62	30	447
광주 Gwangju	1,072	87,757	433	-	27	167	83	376
전북 Jeonbuk	825	70,804	349	2	14	108	92	345
전남 Jeonnam	800	47,570	235	-	8	36	30	237
대구 Daegu	1,179	82,551	404	-	25	62	35	402
경북 Gyeongbuk	1,042	68,458	335	-	26	33	31	359
부산 Busan	1,577	102,627	505	-	40	104	68	509
울산 Ulsan	442	34,482	168	-	3	96	68	143
경남 Gyeongnam	1,332	182,480	905	-	90	209	69	855
제주 Jeju	244	16,356	78	-	2	14	16	82
농어촌특별세 Special Tax for Rural Development								
2006년 2006 Total	54	2,555,623,923	3,833,435	126	65	3,824,373	7	9,008
2007년 2007 Total [A]	24	787,188,254	1,180,782	41	0	1,179,890	91	813

생산부서 : 소비세과(김종환 397-1862)

[2007년 11-8]

[A] 2007년도중 결정한 것을 기준으로 작성함

[A] Based on Assessment in 2007.

11-9. 인지세 신고 현황

Stamp Tax Return

[단위 : 건, 백만원]

In case, In million won

구분 Classification		신고건수 Number of Returns (1)	과세문서 통수 Number of Taxable Documents (2)	산출세액 Calculated Tax Amount (3)	환급세액 Tax Refundable (4)	납부할세액 Adjusted Tax Payable (5)
2006년	2006 Total	2,543	222,214,147	150,274	52	589,332
2007년	2007 Total	2,659	267,440,146	166,251	22	579,966
지역별	by Region [A]	2,659	267,440,146	166,251	22	166,229
서울	Seoul	2,089	242,924,112	151,705	22	151,683
인천	Incheon	22	6,550,491	2,248	-	2,248
경기	Gyeonggi	125	2,899,229	1,878	-	1,878
강원	Gangwon	7	15,084	3	-	3
대전	Daejeon	15	1,693,110	506	-	506
충북	Chungbuk	18	77,130	11	-	11
충남	Chungnam	21	44,682	5	-	5
광주	Gwangju	43	1,883,311	499	-	499
전북	Jeonbuk	33	809,000	81	-	81
전남	Jeonnam	11	56,000	8	-	8
대구	Daegu	71	5,366,893	4,785	-	4,785
경북	Gyeongbuk	26	207,652	61	-	61
부산	Busan	95	3,407,301	3,844	-	3,844
울산	Ulsan	2	15,000	2	-	2
경남	Gyeongnam	52	1,004,460	533	-	533
제주	Jeju	29	486,691	82	-	82
한국은행분	Collected by the Bank of Korea [B]	-	-	-	-	413,737

생산부서 : 소비세과(신흥식 397-1852)

[2007년 11-9]

[A] 현금 납부분

[B] 한국은행 수입인지 판매금액임

[A] The fact that pays with the cash

[B] Stamp tax on import were collected by the Bank of Korea

11-10. 교육세의 세원별 현황

Source of Education Tax

[단위 : 백만원]

In million won

구분 Classification		징수세액 Tax Amount Collected [A] (1)	신고세액 Tax Amount Returned [B] (2)	고지세액 Tax Amount Notified [C] (3)
2005년	2005 Total	3,347,290	3,359,638	**
2006년	2006 Total	3,222,377	3,515,447	31,307
2007년	2007 Total	3,622,907	3,731,249	35,359
금융·보험업자 수입금액	Surtax on Finance & Insurance Revenue	713,522	759,801	5,861
특별소비세	Surtax on Special Excise Tax	611,759	586,596	22,904
주세	Surtax on Liquor Tax	581,123	672,091	325
교통·에너지·환경세	Surtax on Transportation·Energy· Environment Tax	1,716,503	1,712,761	6,269
수입분	Surtax on Import	234,173	-	-

생산부서 : 징세과(환경수 397-1512), 법인세과(김정주 397-1822), 소비세과(김정남 397-1872)

[2007년 11-10]

[A] 2007년에 징수된 세액임

[B] 2007년에 신고된 세액임

[C] 2007년에 결정되어 고지된 세액임(2007년에 작성된 전체 결의서를 대상으로 고지세액이 있는 것만 합계함)

[D] **란은 통계생산 하지 않음

[A] Based on tax amount collected in 2007

[B] Based on tax amount filed in 2007

[C] Based on tax amount Assessed in 2007

[D] Statistics are not compiled for **

11-11. 농어촌특별세의 세원별 현황

Source of Special Tax for Rural Development

[단위 : 백만원]

In million won

구분 Classification		징수세액 Tax Amount Collected [A] (1)	신고세액 Tax Amount Returned [B] (2)	고지세액 Tax Amount Notified [C] (3)
2005년	2005 Total	1,748,764	1,820,923	**
2006년	2006 Total	2,038,881	2,135,632	17,681
2007년	2007 Total	2,824,627	3,010,005	42,456
소득세	Surtax on Income Tax	93,920	89,437	6,625
신고분	Income Tax Self Assessed	23,123	21,810	6,622
원천분	Income Tax Withheld	70,797	67,627	3
양도소득세	Surtax on Capital Gains Tax	72,453	39,046	1,467
법인세	Surtax on Corporation Tax	393,058	417,063	-1,876
특별소비세	Surtax on Special Excise Tax	53,954	52,433	630
증권거래세	Surtax on Securities Transaction Tax	1,728,362	1,769,163	2,300
종합부동산세	Surtax on Comprehensive Real Estate Holding Tax [D]	482,880	553,426	26,685

[2007년 11-11]

생산부서 : 징세과(한경수 397-1512), 소득세과(박해영 397-1736), 원천세과(김성수 397-1846), 재산세과(박노현 397-1762), 법인세과(조태복 397-1812), 종합부동산세과(오상휴 397-1796) 소비세과(김정남 397-1872)

[A] 2007년에 징수된 세액임

[B] 2007년 귀속 신고분으로 신고납부할 세액임(단, 법인세는 2007년에 신고된 세액임)

[C] 2007년에 결정되어 고지된 세액임

[D] 종합부동산세는 2005.1.5.부터 시행됨

[E] **란은 통계생산 하지 않음

[A] Based on tax amount collected in 2007

[B] Attributed to year 2007, which is to be returned and paid(Special tax for rural development of corporation tax return filed during 2007)

[C] Based on tax amount Assessed in 2007

[D] Comprehensive Real Estate Holding Tax was enacted in Jan.5, 2005

[E] Statistics are not compiled for **

12

국제조세

International Taxation

12 국제조세

1) 외국법인에 대한 과세

(1) 과세개요

- 외국법인은 국내원천소득에 대해 법인세 납세의무 발생
 - 외 국 법 인 : 외국에 본점 또는 주사무소를 둔 법인 (국내에 사업의 실질적 관리장소가 소재하지 아니하는 경우에 한한다)
 - 국내원천소득 : 법인세법 제93조의 규정에 의한 국내원천에서 발생한 소득

(2) 비영리외국법인은 국내원천소득 중 수익사업에서 생긴 소득에 대해서만 법인세 납세의무 발생

- 수익사업의 범위 : 법인세법 제3조 제2항 및 같은법시행령 제2조에 규정

< 외국법인의 법인세 과세소득의 범위 >

구 분		각사업연도 소득	토지 등 양도소득	청산소득
외국법인	영 리	국내원천소득	과세함	과세하지 않음
	비영리	국내원천소득 중 수익 사업에서 생긴 소득		

(3) 법인세 과세방법

- 소득을 종합하여 법인세를 신고·납부해야 하는 경우
 - 국내사업장에 귀속되는 국내원천소득이 있거나
 - 부동산소득이 있는 외국법인
- 지급하는 자가 원천징수·납부함으로써 납세의무가 종결되는 경우
 - 외국법인의 국내사업장과 실질적으로 관련 또는 귀속되지 않는 소득과 부동산소득 이외의 소득을 지급하는 경우(다만, 양도소득은 원천징수 후 양도하는 외국법인이 신고 납부해야 종결)

(4) 국내원천소득금액 및 과세표준의 계산

- 소득을 종합하여 신고·납부하는 외국법인의 과세표준 : 국내원천소득별 익금의 합계액에서 그 익금에 대응하는 손금총액을 공제한 금액
- 원천징수·납부하는 외국법인의 과세표준 : 소득종류별 수입금액

(5) 원천징수의무자·대상소득·대상외국법인·세율

- 국내사업장에 귀속되는 경우(법인세법 제73조 적용)

원천징수대상 외국법인	원천징수의무자	원천징수대상소득	원천징수세율
국내사업장에 귀속되는 소득을 지급받는 외국법인 위 외국법인 중 미등록사업자 (법인세법 제98조 제7항)	국내원천소득을 지급하는 자	· 이자소득 (비영업대금 이익)	14% (25%)
		· 투자신탁이익 · 인적용역소득	14% 20%

- 국내사업장에 귀속되지 않는 경우(법인세법 제98조 제1항 적용)

원천징수대상 외국법인	원천징수의무자	원천징수대상소득	세율	관련규정 (법인세법 제93조)
국내사업장이 없는 외국법인 (국내사업장에 귀속되지 않는 소득을 지급받는 외국법인 포함)	국내원천소득을 지급하는 자	· 이자소득	주1) 25(14)%	1호
		· 배당·사용료·기타소득	25%	2호, 9호, 11호
		· 선박 등 임대소득	2%	4호
		· 사업소득	2%	5호
		· 인적용역소득	20%	6호
		· 양도소득	주2) 10(25)%	7호
· 유가증권양도소득	주2) 10(25)%	10호		

* 조세조약에서 세율을 따로 정하고 있는 경우 그에 따름

주1) 내국법인 등이 발행하는 채권에서 발생하는 이자소득의 경우 지급액의 14%를 원천징수함

주2) 양수자가 지급액의 10% 또는 양도차익의 25% 중 적은 금액을 원천징수함
(단, 양수자가 개인인 경우 양도소득에 대한 원천징수의무 없음)

(6) 외국법인에 대한 지점세 과세

- 대상법인 : 조세조약에 지점세에 관한 규정이 있는 국가의 법인
- 과세표준 : 법인세법 제96조에 의한 과세대상소득
- 세 율 : 25%(조세조약에서 세율을 따로 정하고 있는 경우 그에 따름)
- 지점세 과세대상 국가 : 모로코 5%, 프랑스 5%, 브라질 15%, 호주 15%, 캐나다 5%, 카자흐스탄 5%, 필리핀 10%, 인도네시아 10%

2) 비거주자에 대한 소득세 과세

(1) 납세의무자

- 거주자(국내에 주소를 두거나 1년 이상 거소를 둔 개인)가 아닌 자로서 국내원천소득이 있는 개인

(2) 과세소득의 범위

- 소득세법 제119조에 규정하는 국내원천소득에 대하여만 소득세 과세

(3) 종합과세

- 대 상 자 : 국내사업장이 있거나 부동산소득이 있는 비거주자
- 대상소득 : 퇴직·양도소득을 제외한 소득
- 소득세 과세표준과 세액의 계산은 거주자에 관한 규정을 준용
(다만, 비거주자는 인적공제 중 본인외의 자에 대한 공제와 특별공제가 적용되지 않음)

(4) 분리과세(원천징수)

- 대상자 : 국내사업장이 없거나 부동산소득이 없는 비거주자
- 다만, 퇴직·양도소득이 있으면 거주자와 동일하게 과세됨

< 원천징수세율(소득세법 제156조 제1항) >

원천징수대상소득	원천징수세율	관련규정 (소득세법 제119조)
○ 이자	주1) 25(14)%	1호
○ 배당·사용료·기타소득	25%	2호, 11호, 13호
○ 선박등 임대소득·사업소득	2%	4호, 5호
○ 인적용역소득	20%	6호
○ 근로소득	거주자와 동일	7호
○ 양도소득	주2) 10(25)%	9호
○ 유가증권양도소득	주2) 10(25)%	12호

* 조세조약에서 세율을 따로 정하고 있는 경우 그에 따름

주1) 내국법인 등이 발행하는 채권에서 발생하는 이자소득의 경우 지급액의 14%를 원천징수함

주2) 양수자가 지급액의 10% 또는 양도차익의 25% 중 적은 금액을 원천징수함
(단, 양수자가 개인인 경우 양도소득에 대한 원천징수의무 없음)

12-1-1. 외국법인 업태별 현황 (1/2)

Number of Foreign Corporations by Industry (1/2)

[단위 : 개]

In each

구 분 Classification		합계 Total (1=2+~+15)	농·임·어업 Agriculture, Forestry & Fishing (2)	광업 Mining (3)	제조업 Manufacturing (4)	전기·가스· 수도업 Utilities (5)	건설업 Construction (6)	도매업 Wholesale (7)
2005년	2005 Total	1,485	-	-	49	-	20	466
2006년	2006 Total	1,592	-	-	51	1	27	536
2007년	2007 Total [A] [B]	1,585	1	-	47	-	31	525
국가별	by Country [C]	1,585	1	-	47	-	31	525
미국	U.S.A	399	-	-	11	-	4	100
영국	UK	74	-	-	1	-	1	10
독일	Germany	51	-	-	-	-	3	4
프랑스	France	42	-	-	2	-	2	4
스위스	Switzerland	28	-	-	-	-	1	6
일본	Japan	361	-	-	18	-	12	155
홍콩	Hong Kong	112	1	-	3	-	1	46
싱가폴	Singapore	91	-	-	3	-	-	22
중국	China	153	-	-	3	-	-	110
호주	Australia	13	-	-	-	-	-	2
기타	Others	261	-	-	6	-	7	66
지역별	by Region of Establishment [D]	1,585	1	-	47	-	31	525
서울	Seoul	1,140	1	-	16	-	21	353
인천	Incheon	43	-	-	2	-	1	13
경기	Gyeonggi	202	-	-	20	-	1	106
강원	Gangwon	4	-	-	-	-	-	3
대전	Daejeon	10	-	-	-	-	-	3
충북	Chungbuk	-	-	-	-	-	-	-
충남	Chungnam	20	-	-	-	-	-	3
광주	Gwangju	1	-	-	-	-	-	1
전북	Jeonbuk	3	-	-	-	-	-	-
전남	Jeonnam	14	-	-	1	-	1	1
대구	Daegu	12	-	-	1	-	-	7
경북	Gyeongbuk	29	-	-	2	-	1	5
부산	Busan	66	-	-	1	-	3	23
울산	Ulsan	8	-	-	-	-	-	1
경남	Gyeongnam	29	-	-	4	-	2	5
제주	Jeju	4	-	-	-	-	1	1

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

[A] 외국법인이란 외국에 본점 또는 주사무소를 둔 법인을 말함

[B] 2007. 12. 31일 현재 가동 법인수임

[C] 본점소재지 국가

[D] 국내 사업장 소재지

12-1-1. 외국법인 업태별 현황 (2/2)

Number of Foreign Corporations by Industry (2/2)

[단위 : 개]

In each

구분 Classification		소매업 Retail (8)	음식·숙박업 Food Services & Accommodation (9)	운수·창고·통신업 Transportation, Warehousing & Telecommunication (10)	금융·보험업 Finance & Insurance (11)	부동산업 Real Estate (12)	서비스업 Services (13)	보건업 Health Care (14)	기타업종 Others (15)
2005년	2005 Total	9	3	67	89	40	718	-	24
2006년	2006 Total	16	5	85	104	26	721	-	20
2007년	2007 Total [A] [B]	18	5	79	102	40	704	-	33
국가별	by Country [C]	18	5	79	102	40	704	-	33
미국	U.S.A	6	-	16	20	9	225	-	8
영국	UK	1	-	4	11	-	46	-	-
독일	Germany	-	-	2	3	3	36	-	-
프랑스	France	-	-	1	5	-	28	-	-
스위스	Switzerland	-	1	1	3	-	16	-	-
일본	Japan	8	3	4	9	11	138	-	3
홍콩	Hong Kong	-	-	5	19	2	34	-	1
싱가폴	Singapore	-	-	4	4	2	56	-	-
중국	China	1	-	11	7	-	15	-	5
호주	Australia	1	-	1	1	1	6	-	1
기타	Others	1	-	30	20	12	104	-	15
지역별	by Region of Establishment [D]	18	5	79	102	40	704	-	33
서울	Seoul	11	4	68	90	28	520	-	28
인천	Incheon	-	-	6	1	1	17	-	2
경기	Gyeonggi	4	-	-	4	2	64	-	1
강원	Gangwon	-	-	-	-	-	1	-	-
대전	Daejeon	-	-	-	1	1	5	-	-
충북	Chungbuk	-	-	-	-	-	-	-	-
충남	Chungnam	-	-	-	-	-	16	-	1
광주	Gwangju	-	-	-	-	-	-	-	-
전북	Jeonbuk	1	-	-	-	-	2	-	-
전남	Jeonnam	-	-	-	-	-	11	-	-
대구	Daegu	-	1	1	2	-	-	-	-
경북	Gyeongbuk	-	-	-	-	1	20	-	-
부산	Busan	1	-	4	4	5	24	-	1
울산	Ulsan	1	-	-	-	-	6	-	-
경남	Gyeongnam	-	-	-	-	1	17	-	-
제주	Jeju	-	-	-	-	1	1	-	-

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[2007년 12-1-1]

[A] A foreign corporation refers to a corporation whose headquarter or main office is in a foreign country

[B] Based on the number of corporations in operation as of Dec. 31, 2007

[C] The country of residence of headquarter or main office

[D] Location of business place in Korea

12-1-2. 외국법인 업태별 법인세 신고 현황 (1/2)

Number of Tax Return Filed by Foreign Corporations by Industry (1/2)

[단위 : 개]

In each

구 분 Classification		합계 Total (1=2+~+15)	농·임·어업 Agriculture, Forestry & Fishing (2)	광업 Mining (3)	제조업 Manufacturing (4)	전기·가스· 수도업 Utilities (5)	건설업 Construction (6)	도매업 Wholesale (7)
2005년	2005 Total	1,242	-	-	45	-	17	442
2006년	2006 Total	1,347	-	-	49	1	20	448
2007년	2007 Total [A] [B]	1,413	2	-	53	2	26	456
수입금액 규모별	by Size of Total Revenue	1,413	2	-	53	2	26	456
5억 이하	500 million won or less	736	2	-	34	-	12	243
10억 이하	1 billion won or less	153	-	-	5	-	3	48
20억 이하	2 billion won or less	152	-	-	4	-	6	45
50억 이하	5 billion won or less	124	-	-	2	-	2	48
100억 이하	10 billion won or less	75	-	-	2	-	-	30
200억 이하	20 billion won or less	46	-	-	4	-	1	15
500억 이하	50 billion won or less	46	-	-	1	1	1	14
1000억 이하	100 billion won or less	27	-	-	1	-	1	5
5000억 이하	500 billion won or less	35	-	-	-	1	-	8
5000억 초과	500 billion won over	19	-	-	-	-	-	-
자산규모별	by Size of Total Assets	1,413	2	-	53	2	26	456
5억 이하	500 million won or less	843	2	-	30	-	15	297
10억 이하	1 billion won or less	147	-	-	8	-	4	57
20억 이하	2 billion won or less	108	-	-	3	-	2	27
50억 이하	5 billion won or less	121	-	-	6	-	1	37
100억 이하	10 billion won or less	65	-	-	3	-	2	21
200억 이하	20 billion won or less	33	-	-	2	-	1	8
500억 이하	50 billion won or less	26	-	-	1	-	1	7
1000억 이하	100 billion won or less	17	-	-	-	1	-	-
5000억 이하	500 billion won or less	19	-	-	-	1	-	2
5000억 초과	500 billion won over	34	-	-	-	-	-	-
결산기별	by End of Business Year	1,413	2	-	53	2	26	456
1분기	1st Quarter	278	-	-	14	2	11	90
2분기	2nd Quarter	78	-	-	5	-	0	27
3분기	3rd Quarter	86	-	-	7	-	2	26
4분기	4th Quarter	971	2	-	27	-	13	313

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

[A] 외국법인이란 외국에 본점 또는 주사무소를 둔 법인을 말함

[B] 외국법인 중 2007년에 법인세를 신고한 법인 수를 기준으로 함

[A] A foreign corporation refers to a corporation whose headquarter or main office is in a foreign country

[B] Based on the number of corporations filed corporation tax return during 2007

12-1-2. 외국법인 업태별 법인세 신고 현황 (2/2)

Number of Tax Return Filed by Foreign Corporations by Industry (2/2)

[단위 : 개]

In each

구 분 Classification		소매업	음식·숙박업	운수·창고·통신업	금융·보험업	부동산업	서비스업	보건업	기타업종
		Retail	Food Services & Accommodation	Transportation, Warehousing & Telecommunication	Finance & Insurance	Real Estate	Services	Health Care	Others
		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
2005년	2005 Total	6	3	67	88	24	550	-	-
2006년	2006 Total	9	4	81	91	16	620	-	8
2007년	2007 Total [A] [B]	20	6	77	88	31	643	1	8
수입금액 규모별	by Size of Total Revenue	20	6	77	88	31	643	1	8
5억 이하	500 million won or less	15	4	24	13	17	367	-	5
10억 이하	1 billion won or less	2	1	1	4	6	83	-	-
20억 이하	2 billion won or less	3	1	3	4	3	82	1	-
50억 이하	5 billion won or less	-	-	4	7	3	58	-	-
100억 이하	10 billion won or less	-	-	5	3	2	30	-	3
200억 이하	20 billion won or less	-	-	11	6	-	9	-	-
500억 이하	50 billion won or less	-	-	8	9	-	12	-	-
1000억 이하	100 billion won or less	-	-	10	8	-	2	-	-
5000억 이하	500 billion won or less	-	-	11	15	-	-	-	-
5000억 초과	500 billion won over	-	-	-	19	-	-	-	-
자산규모별	by Size of Total Assets	20	6	77	88	31	643	1	8
5억 이하	500 million won or less	15	2	32	8	10	427	-	5
10억 이하	1 billion won or less	2	1	7	3	4	60	-	1
20억 이하	2 billion won or less	-	3	8	4	1	58	1	1
50억 이하	5 billion won or less	2	-	7	4	8	56	-	-
100억 이하	10 billion won or less	-	-	10	3	-	25	-	1
200억 이하	20 billion won or less	-	-	8	3	2	9	-	-
500억 이하	50 billion won or less	-	-	2	8	2	5	-	-
1000억 이하	100 billion won or less	-	-	2	11	1	2	-	-
5000억 이하	500 billion won or less	1	-	1	10	3	1	-	-
5000억 초과	500 billion won over	-	-	-	34	-	-	-	-
결산기별	by End of Business Year	20	6	77	88	31	643	1	8
1분기	1st Quarter	3	2	10	35	7	104	-	-
2분기	2nd Quarter	3	-	3	-	2	38	-	-
3분기	3rd Quarter	2	1	1	2	1	43	-	1
4분기	4th Quarter	12	3	63	51	21	458	1	7

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[2007년 12-1-2]

12-1-3. 외국법인 법인세 신고 현황 I (1/8)

Tax Return of Foreign Corporations I (1/8)

[단위 : 백만원]

In million won

구분 Classification	총 신고 법인수 Total Number of Returns [A][B]	결산서상당기순손실 Net Loss [C]			결산서상당기순이익 Net Income [C]		
		법인수 Number of Returns	수입금액 Total Revenue	당기순손실 Taxable Income	법인수 Number of Returns	수입금액 Total Revenue	당기순이익 Taxable Income
		(2)			(3)		
2005년 2005 Total	1,242	529	9,375,852	**	713	65,348,893	1,837,145
2006년 2006 Total	1,347	619	27,278,154	**	728	39,708,413	2,171,581
2007년 2007 Total	1,413	637	17,469,375	-358,712	776	54,370,372	2,258,965
법인소재지별 by Location of Corporation	1,413	637	17,469,375	-358,712	776	54,370,372	2,258,965
서울 Seoul	1,076	471	17,237,501	-321,931	605	53,508,512	1,995,939
인천 Incheon	34	17	1,971	-948	17	108,372	23,175
경기 Gyeonggi	166	95	39,697	-18,498	71	393,910	25,070
강원 Gangwon	2	-	-	-	2	129	-
대전 Daejeon	9	7	5,093	-3,829	2	7,025	126,566
충북 Chungbuk	1	-	-	-	1	1,000	48
충남 Chungnam	12	3	144,361	-456	9	46,414	9,173
광주 Gwangju	-	-	-	-	-	-	-
전북 Jeonbuk	2	1	2,014	-1,031	1	-	-
전남 Jeonnam	7	4	1,867	-1,018	3	43,402	1,348
대구 Daegu	6	5	2,390	-788	1	971	145
경북 Gyeongbuk	20	6	7,378	-2,786	14	19,362	6,850
부산 Busan	48	20	3,332	-4,058	28	125,608	26,987
울산 Ulsan	3	1	23,592	-2,857	2	1,781	969
경남 Gyeongnam	24	7	179	-512	17	110,949	42,304
제주 Jeju	3	-	-	-	3	2,937	391
업태별 by Industry [D]	1,413	637	17,469,375	-358,712	776	54,370,372	2,258,965
농·임·어업 Agriculture, Forestry & Fishing	2	1	-	28	1	286	-
광업 Mining	-	-	-	-	-	-	-
제조업 Manufacturing	53	29	41,229	-3,421	24	135,583	9,357
전기·가스·수도업 Utilities	2	1	144,361	-417	1	31,533	6,646
건설업 Construction	26	14	23,170	-4,321	12	134,673	16,945
도매업 Wholesale	456	236	723,125	-57,707	220	2,626,625	234,104
소매업 Retail	20	12	2,968	-1,504	8	4,177	126,407
음식·숙박업 Food Services & Accommodation	6	4	1,171	-1,136	2	1,563	1,079
운수·창고·통신업 Transportation, Warehousing & Telecommunication	77	27	768,370	-122,500	50	1,921,920	735,782
금융·보험업 Finance & Insurance	88	23	15,491,227	-99,898	65	48,480,962	938,612
부동산업 Real Estate	31	9	6,385	-3,777	22	25,737	6,203
서비스업 Services	643	280	266,986	-63,926	363	985,453	179,967
보건업 Health Care	1	-	-	-	1	1,443	48
기타 업종 Others	8	1	383	-76	7	20,417	3,815

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

[A] 외국법인이란 외국에 본점 또는 주사무소를 둔 법인을 말함

[B] 외국법인이 2007년에 법인세를 신고한 것을 기준으로 함

[C] 당기순이익은 법인세 신고시 제출한 표준손익계산서상 회사계상 금액임

[D] 업태분류는 법인세 신고서상 기재된 주업종으로 분류한 것으로 여러 업종을 겸업하는 경우 주업종에 실적이 포함됨

[A] A foreign corporation refers to a corporation whose headquarter or main office is in a foreign country

[B] Based on corporation tax returns filed during 2007

[C] Net income on the income statement submitted when filing corporation tax return

[D] Industry classification is based on the business category as reported on the corporation tax return. In case a taxpayer operates two or more categories of business, only the category of the main business is counted

12-1-3. 외국법인 법인세 신고 현황 I (2/8)

Tax Return of Foreign Corporations I (2/8)

[단위 : 백만원]

In million won

구분 Classification		세무조정 Tax Adjustment							
		익금산입 Inclusion of Gains		손금산입 Inclusion of Losses		기부금한도초과 Excessive Donation		기부금한도초과이월 Excessive Donation Carried Over	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(4)		(5)		(6)		(7)	
2005년	2005 Total	**	**	**	**	**	**	**	**
2006년	2006 Total	**	**	**	**	**	**	**	**
2007년	2007 Total	1,091	36,124,427	640	34,993,228	37	1,264	6	127
법인소재지별	by Location of Corporation	1,091	36,124,427	640	34,993,228	37	1,264	6	127
서울	Seoul	857	35,762,848	526	34,661,040	36	1,264	5	126
인천	Incheon	18	775	4	419	-	-	-	-
경기	Gyeonggi	121	303,471	58	286,887	1	-	-	-
강원	Gangwon	-	-	-	-	-	-	-	-
대전	Daejeon	5	1,054	3	139	-	-	-	-
충북	Chungbuk	1	109	1	103	-	-	-	-
충남	Chungnam	11	5,025	6	8,172	-	-	-	-
광주	Gwangju	-	-	-	-	-	-	-	-
전북	Jeonbuk	-	-	-	-	-	-	-	-
전남	Jeonnam	5	12,190	3	10,166	-	-	-	-
대구	Daegu	5	101	2	26	-	-	-	-
경북	Gyeongbuk	12	5,196	8	2,594	-	-	-	-
부산	Busan	38	32,956	20	18,208	-	-	1	-
울산	Ulsan	-	-	-	-	-	-	-	-
경남	Gyeongnam	15	606	8	5,419	-	-	-	-
제주	Jeju	3	96	1	55	-	-	-	-
업태별	by Industry [D]	1,091	36,124,427	640	34,993,228	37	1,264	6	127
농·임·어업	Agriculture, Forestry & Fishing	1	2	-	-	-	-	-	-
광업	Mining	-	-	-	-	-	-	-	-
제조업	Manufacturing	40	33,663	22	30,274	-	-	-	-
전기·가스·수도업	Utilities	2	3,829	2	8,036	-	-	-	-
건설업	Construction	21	5,888	11	8,111	-	-	1	1
도매업	Wholesale	342	1,046,488	200	907,127	7	1,150	2	15
소매업	Retail	15	312	3	21	1	3	-	-
음식·숙박업	Food Services & Accommodation	3	100	1	706	1	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	47	74,811	20	30,933	3	2	-	-
금융·보험업	Finance & Insurance	86	34,783,296	79	33,885,708	14	36	2	110
부동산업	Real Estate	27	20,030	15	14,194	1	45	-	-
서비스업	Services	502	154,732	282	107,647	9	28	1	1
보건업	Health Care	1	98	1	51	-	-	-	-
기타 업종	Others	4	1,178	4	420	1	-	-	-

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

12-1-3. 외국법인 법인세 신고 현황 I (3/8)

Tax Return of Foreign Corporations I (3/8)

[단위 : 백만원]

In million won

구분 Classification		각사업연도 소득금액 Income Amount of a Corporation for Each Business Year				과세표준계산 Account of Tax Base			
		적자법인 Corporations in Deficit		흑자법인 Corporations with Profit		이월결손금 Deficit Carried over		비과세소득 Non-taxable Income	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(8)		(9=2+3+4-5+6-7-8)		(10)		(11)	
2005년	2005 Total	**	-330,379	**	4,418,957	**	245,753	**	514,624
2006년	2006 Total	**	-590,023	**	1,954,641	**	65,978	**	587,580
2007년	2007 Total	586	-322,723	827	3,355,311	190	660,128	15	427,129
법인소재지별	by Location of Corporation	586	-322,723	827	3,355,311	190	660,128	15	427,129
서울	Seoul	427	-288,043	649	3,064,996	155	654,385	11	407,722
인천	Incheon	16	-926	18	23,510	3	158	2	14,751
경기	Gyeonggi	91	-15,103	75	38,259	19	2,305	-	-
강원	Gangwon	-	-	2	-	-	-	-	-
대전	Daejeon	7	-3,751	2	127,403	-	-	-	-
충북	Chungbuk	-	-	1	55	-	-	-	-
충남	Chungnam	3	-4,987	9	10,556	3	117	-	-
광주	Gwangju	-	-	-	-	-	-	-	-
전북	Jeonbuk	1	-1,031	1	-	-	-	-	-
전남	Jeonnam	4	-1,017	3	3,370	-	-	-	-
대구	Daegu	5	-751	1	184	-	-	-	-
경북	Gyeongbuk	6	-807	14	7,472	1	174	-	-
부산	Busan	18	-2,938	30	40,614	7	2,915	2	4,656
울산	Ulsan	1	-2,857	2	969	-	-	-	-
경남	Gyeongnam	7	-512	17	37,491	2	74	-	-
제주	Jeju	-	-	3	432	-	-	-	-
업태별	by Industry [D]	586	-322,723	827	3,355,311	190	660,128	15	427,129
농·임·어업	Agriculture, Forestry & Fishing	1	-29	1	3	1	3	-	-
광업	Mining	-	-	-	-	-	-	-	-
제조업	Manufacturing	28	-2,546	25	11,871	9	918	-	-
전기·가스·수도업	Utilities	1	-4,948	1	6,969	-	-	-	-
건설업	Construction	12	-3,097	14	13,496	5	864	-	-
도매업	Wholesale	219	-31,369	237	348,261	58	18,724	1	944
소매업	Retail	12	-1,489	8	126,686	2	101	-	-
음식·숙박업	Food Services & Accommodation	4	-1,133	2	470	1	70	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	23	-98,640	54	755,803	6	1,658	13	422,393
금융·보험업	Finance & Insurance	19	-122,609	69	1,858,838	27	622,350	-	-
부동산업	Real Estate	8	-3,641	23	11,949	4	213	1	3,792
서비스업	Services	258	-53,166	385	216,318	76	13,212	-	-
보건업	Health Care	-	-	1	95	-	-	-	-
기타 업종	Others	1	-56	7	4,552	1	2,015	-	-

생산부서 : 국제세원관리담당관실(조세희 397-1456)

[다음페이지 계속]

12-1-3. 외국법인 법인세 신고 현황 I (4/8)

Tax Return of Foreign Corporations I (4/8)

[단위 : 백만원]

In million won

구분 Classification		과세표준계산 Account of Tax Base						산출세액계산 Account of Calculated Tax Amount	
		소득공제 Income Deduction		선박표준이익		과세표준 Calculated Tax Amount		소계 Sub- Total	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(12)		(13)		(14=9-10-11-12+13)		(15=16+17)	
2005년	2005 Total	**	313,245	**	**	**	3,345,335	**	904,552
2006년	2006 Total	**	288,503	**	**	**	1,012,580	**	398,353
2007년	2007 Total	23	329,156	-	-	624	1,938,898	628	485,675
법인소재지별	by Location of Corporation	23	329,156	-	-	624	1,938,898	628	485,675
서울	Seoul	21	322,687	-	-	487	1,680,202	490	422,125
인천	Incheon	2	6,469	-	-	11	2,132	11	458
경기	Gyeonggi	-	-	-	-	61	35,954	61	8,525
강원	Gangwon	-	-	-	-	1	-	1	-
대전	Daejeon	-	-	-	-	2	127,403	3	31,827
충북	Chungbuk	-	-	-	-	1	55	1	7
충남	Chungnam	-	-	-	-	6	10,439	6	2,538
광주	Gwangju	-	-	-	-	-	-	-	-
전북	Jeonbuk	-	-	-	-	-	-	-	-
전남	Jeonnam	-	-	-	-	3	3,370	3	806
대구	Daegu	-	-	-	-	1	184	1	34
경북	Gyeongbuk	-	-	-	-	11	7,298	11	1,730
부산	Busan	-	-	-	-	23	33,043	23	8,058
울산	Ulsan	-	-	-	-	1	969	1	232
경남	Gyeongnam	-	-	-	-	13	37,417	13	9,252
제주	Jeju	-	-	-	-	3	432	3	83
업태별	by Industry [D]	23	329,156	-	-	624	1,938,898	628	485,675
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	-	-	-	-	-
광업	Mining	-	-	-	-	-	-	-	-
제조업	Manufacturing	-	-	-	-	15	10,953	15	2,624
전기·가스·수도업	Utilities	-	-	-	-	1	6,969	1	1,730
건설업	Construction	-	-	-	-	11	12,632	11	3,039
도매업	Wholesale	-	-	-	-	181	328,593	183	80,651
소매업	Retail	-	-	-	-	7	126,585	7	31,600
음식·숙박업	Food Services & Accommodation	-	-	-	-	1	400	1	88
운수·창고·통신업	Transportation, Warehousing & Telecommunication	23	329,156	-	-	17	2,596	17	586
금융·보험업	Finance & Insurance	-	-	-	-	50	1,236,488	50	314,662
부동산업	Real Estate	-	-	-	-	20	7,944	20	1,846
서비스업	Services	-	-	-	-	318	203,106	320	48,227
보건업	Health Care	-	-	-	-	1	95	1	12
기타 업종	Others	-	-	-	-	2	2,537	2	610

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

12-1-3. 외국법인 법인세 신고 현황 I (5/8)

Tax Return of Foreign Corporations I (5/8)

[단위 : 백만원]

In million won

구분 Classification		산출세액계산 Account of Calculated Tax Amount				공제감면세액 합계 Tax Credit and Exemption		가산세액 합계 Penalty Tax [E]	
		산출세액 Calculated Tax Amount		기타 산출세액 Others		법인수 Number of Returns		법인수 Number of Returns	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount				
		(16)		(17)		(18)		(19)	
2005년	2005 Total	**	904,552	**	**	**	2,574	**	185
2006년	2006 Total	**	398,353	**	**	**	3,675	**	140
2007년	2007 Total	624	479,364	20	6,311	61	14,263	88	70
법인소재지별	by Location of Corporation	624	479,364	20	6,311	61	14,263	88	70
서울	Seoul	487	415,831	15	6,295	43	3,540	63	53
인천	Incheon	11	458	-	-	2	163	-	-
경기	Gyeonggi	61	8,509	2	15	5	1,362	9	-
강원	Gangwon	1	-	-	-	-	-	-	-
대전	Daejeon	2	31,827	1	-	-	-	-	-
충북	Chungbuk	1	7	-	-	-	-	-	-
충남	Chungnam	6	2,538	-	-	-	-	-	-
광주	Gwangju	-	-	-	-	-	-	-	-
전북	Jeonbuk	-	-	-	-	-	-	-	-
전남	Jeonnam	3	806	-	-	1	109	-	-
대구	Daegu	1	34	-	-	1	1	2	5
경북	Gyeongbuk	11	1,730	-	-	-	-	3	11
부산	Busan	23	8,058	-	-	5	1	6	-
울산	Ulsan	1	232	-	-	1	232	-	-
경남	Gyeongnam	13	9,251	2	1	3	8,855	3	1
제주	Jeju	3	83	-	-	-	-	2	-
업태별	by Industry [D]	624	479,364	20	6,311	61	14,263	88	70
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	-	-	-	-	-
광업	Mining	-	-	-	-	-	-	-	-
제조업	Manufacturing	15	2,601	1	23	3	1,409	4	8
전기·가스·수도업	Utilities	1	1,730	-	-	-	-	-	-
건설업	Construction	11	3,039	-	-	-	-	4	24
도매업	Wholesale	181	80,635	6	17	23	91	31	9
소매업	Retail	7	31,600	-	-	1	-	4	-
음식·숙박업	Food Services & Accommodation	1	88	-	-	-	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	17	586	-	-	1	-	4	-
금융·보험업	Finance & Insurance	50	308,546	3	6,115	7	3,177	4	1
부동산업	Real Estate	20	1,845	-	-	-	-	-	-
서비스업	Services	318	48,072	10	156	26	9,586	37	28
보건업	Health Care	1	12	-	-	-	-	-	-
기타 업종	Others	2	610	-	-	-	-	-	-

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

[E] 가산세 등은 가산세액과 감면사후관리요건 불이행에 따른 감면분추가납부세액을 합한 금액임
 [E] Includes additional tax payment for excess exemption failed to fulfill requirements

12-1-3. 외국법인 법인세 신고 현황 I (6/8)

Tax Return of Foreign Corporations | (6/8)

[단위 : 백만원]

In million won

구분 Classification		총부담세액		기납부세액					
		Total Tax Payable		Sub- Total		Interim Prepayment		Occasional Assessment	
		법인수	금액	법인수	금액	법인수	금액	법인수	금액
		Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
		(20=15-18+19)		(21=22+~+26)		(22)		(23)	
2005년	2005 Total	**	902,163	**	261,278	**	**	**	**
2006년	2006 Total	**	394,818	**	332,783	**	**	**	**
2007년	2007 Total	658	471,482	882	464,860	540	172,216	1	-
법인소재지별	by Location of Corporation	658	471,482	882	464,860	540	172,216	1	-
서울	Seoul	509	418,639	689	418,349	427	158,650	-	-
인천	Incheon	11	295	18	149	11	147	-	-
경기	Gyeonggi	67	7,162	94	3,683	56	3,455	1	-
강원	Gangwon	1	1	-	-	-	-	-	-
대전	Daejeon	3	31,827	5	31,421	3	36	-	-
충북	Chungbuk	1	7	1	4	1	4	-	-
충남	Chungnam	6	2,538	9	3,778	5	3,598	-	-
광주	Gwangju	-	-	-	-	-	-	-	-
전북	Jeonbuk	-	-	-	-	-	-	-	-
전남	Jeonnam	3	698	2	1	-	-	-	-
대구	Daegu	3	32	3	6	1	6	-	-
경북	Gyeongbuk	11	1,735	11	942	9	940	-	-
부산	Busan	27	8,067	34	5,479	19	4,334	-	-
울산	Ulsan	-	-	-	-	-	-	-	-
경남	Gyeongnam	13	398	13	1,010	5	1,008	-	-
제주	Jeju	3	83	3	38	3	38	-	-
업태별	by Industry [D]	658	471,482	882	464,860	540	172,216	1	-
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	-	-	-	-	-
광업	Mining	-	-	-	-	-	-	-	-
제조업	Manufacturing	18	1,222	31	1,047	15	869	-	-
전기·가스·수도업	Utilities	1	1,730	2	3,233	2	3,053	-	-
건설업	Construction	11	3,063	14	320	9	221	-	-
도매업	Wholesale	201	80,570	269	34,429	163	33,233	-	-
소매업	Retail	10	31,600	10	31,430	6	48	-	-
음식·숙박업	Food Services & Accommodation	1	88	3	53	1	53	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	19	586	43	262	12	210	-	-
금융·보험업	Finance & Insurance	50	311,486	76	372,526	42	115,343	-	-
부동산업	Real Estate	20	1,846	23	1,404	17	423	-	-
서비스업	Services	324	38,669	406	19,809	270	18,418	1	-
보건업	Health Care	1	12	1	6	1	6	-	-
기타 업종	Others	2	610	4	341	2	339	-	-

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

12-1-3. 외국법인 법인세 신고 현황 I (7/8)

Tax Return of Foreign Corporations I (7/8)

[단위 : 백만원]

In million won

구분 Classification	기납부세액 Prepaid Tax Amount						감면분 추가납부세액 Repayment of Tax Exemption		
	원천징수 Withholding of Income		신고납부전가산세액 Additional Taxes before Payment by Reporting		기타 Others				
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	
	(24)		(25)		(26)		(27)		
2005년	2005 Total	**	**	**	**	**	**	**	**
2006년	2006 Total	**	**	**	**	**	**	**	**
2007년	2007 Total	741	292,637	1	7	-	-	41	69
법인소재지별	by Location of Corporation	741	292,637	1	7	-	-	41	69
서울	Seoul	581	259,691	1	7	-	-	25	59
인천	Incheon	13	3	-	-	-	-	1	-
경기	Gyeonggi	80	228	-	-	-	-	4	1
강원	Gangwon	-	-	-	-	-	-	-	-
대전	Daejeon	4	31,385	-	-	-	-	-	-
충북	Chungbuk	1	-	-	-	-	-	-	-
충남	Chungnam	7	180	-	-	-	-	2	2
광주	Gwangju	-	-	-	-	-	-	-	-
전북	Jeonbuk	-	-	-	-	-	-	-	-
전남	Jeonnam	2	1	-	-	-	-	1	3
대구	Daegu	3	-	-	-	-	-	-	-
경북	Gyeongbuk	9	2	-	-	-	-	7	4
부산	Busan	29	1,144	-	-	-	-	1	-
울산	Ulsan	-	-	-	-	-	-	-	-
경남	Gyeongnam	10	3	-	-	-	-	-	-
제주	Jeju	2	-	-	-	-	-	-	-
업태별	by Industry [D]	741	292,637	1	7	-	-	41	69
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	-	-	-	-	-
광업	Mining	-	-	-	-	-	-	-	-
제조업	Manufacturing	28	178	-	-	-	-	-	-
전기·가스·수도업	Utilities	2	180	-	-	-	-	-	-
건설업	Construction	12	99	-	-	-	-	2	19
도매업	Wholesale	240	1,188	1	7	-	-	14	14
소매업	Retail	9	31,382	-	-	-	-	-	-
음식·숙박업	Food Services & Accommodation	2	-	-	-	-	-	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	40	52	-	-	-	-	1	-
금융·보험업	Finance & Insurance	63	257,184	-	-	-	-	2	9
부동산업	Real Estate	19	981	-	-	-	-	-	-
서비스업	Services	322	1,391	-	-	-	-	21	27
보건업	Health Care	1	-	-	-	-	-	1	-
기타 업종	Others	3	2	-	-	-	-	-	-

생산부서 : 국제세원관리담당관실(조세희 397-1456)

[다음페이지 계속]

12-1-3. 외국법인 법인세 신고 현황 I (8/8)

Tax Return of Foreign Corporations I (8/8)

[단위 : 백만원]

In million won

구분 Classification		납부할세액계산 Account of Tax Amount to Be Paid							
		납부할세액 Tax Amount to Be Paid		공제 초과액 Over-deducted Amount		분납할세액 Amount to Be Paid in Installment		차감납부세액 Adjusted Tax Amount to Be Paid	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(28=20-21)		(29)		(30)		(31=28+29-30)	
2005년	2005 Total	**	640,885	**	137	**	317,191	**	323,831
2006년	2006 Total	**	62,035	**	197,205	**	111,913	**	147,327
2007년	2007 Total	567	218,084	399	211,394	214	100,914	567	117,170
법인소재지별	by Location of Corporation	567	218,084	399	211,394	214	100,914	567	117,170
서울	Seoul	444	207,333	305	206,984	182	98,205	444	109,128
인천	Incheon	11	185	8	40	2	73	11	111
경기	Gyeonggi	54	3,765	49	285	10	445	54	3,321
강원	Gangwon	1	-	-	-	-	-	1	-
대전	Daejeon	3	422	3	16	1	149	3	273
충북	Chungbuk	1	3	-	-	-	-	1	3
충남	Chungnam	5	879	5	2,118	4	431	5	448
광주	Gwangju	-	-	-	-	-	-	-	-
전북	Jeonbuk	-	-	-	-	-	-	-	-
전남	Jeonnam	3	701	1	1	3	345	3	356
대구	Daegu	3	27	2	-	1	13	3	14
경북	Gyeongbuk	9	803	3	6	2	108	9	695
부산	Busan	21	3,631	15	1,042	5	1,015	21	2,616
울산	Ulsan	-	-	-	-	-	-	-	-
경남	Gyeongnam	10	286	7	898	3	105	10	180
제주	Jeju	2	49	1	4	1	25	2	25
업태별	by Industry [D]	567	218,084	399	211,394	214	100,914	567	117,170
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	-	-	-	-	-
광업	Mining	-	-	-	-	-	-	-	-
제조업	Manufacturing	13	568	19	393	4	205	13	363
전기·가스·수도업	Utilities	1	430	1	1,933	1	215	1	215
건설업	Construction	9	2,834	7	72	3	580	9	2,254
도매업	Wholesale	176	46,884	123	730	60	20,687	176	26,197
소매업	Retail	9	173	5	4	1	6	9	167
음식·숙박업	Food Services & Accommodation	1	35	2	-	-	-	1	35
운수·창고·통신업	Transportation, Warehousing & Telecommunication	13	373	31	50	2	170	13	204
금융·보험업	Finance & Insurance	41	143,032	38	204,063	36	70,769	41	72,263
부동산업	Real Estate	18	1,452	6	1,010	3	149	18	1,303
서비스업	Services	283	22,025	165	3,138	103	8,087	283	13,938
보건업	Health Care	1	7	-	-	-	-	1	7
기타 업종	Others	2	271	2	1	1	46	2	224

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[2007년 12-1-3]

12-1-4. 외국법인 법인세 신고 현황 II (1/8)

Tax Return of Foreign Corporations II (1/8)

[단위 : 백만원]

In million won

구분 Classification	총 신고 법인수 Total Number of Returns [B]	결산서상당기순손실 Net Loss [C]			결산서상당기순이익 Net Income [C]		
		법인수 Number of Returns	수입금액 Total Revenue	당기순손실 Taxable Income	법인수 Number of Returns	수입금액 Total Revenue	당기순이익 Taxable Income
		(1=2+3)	(2)		(3)		
수입금액 규모별 by Size of Total Revenue	1,413	637	17,469,375	-358,712	776	54,370,372	2,258,965
5억 이하 500 million won or less	736	472	30,756	-67,721	264	44,600	138,703
10억 이하 1 billion won or less	153	41	29,201	-11,361	112	82,456	10,785
20억 이하 2 billion won or less	152	37	54,428	-18,151	115	166,727	28,538
50억 이하 5 billion won or less	124	30	98,173	-27,479	94	296,861	50,047
100억 이하 10 billion won or less	75	17	126,208	-19,911	58	418,913	70,871
200억 이하 20 billion won or less	46	12	181,512	-8,334	34	482,143	94,605
500억 이하 50 billion won or less	46	11	348,613	-11,853	35	1,061,595	295,983
1000억 이하 100 billion won or less	27	5	373,930	-60,379	22	1,580,002	103,149
5000억 이하 500 billion won or less	35	7	1,257,707	-83,268	28	5,870,825	1,067,221
5000억 초과 500 billion won over	19	5	14,968,847	-50,255	14	44,366,250	399,063
자산규모별 by Size of Total Assets	1,413	637	17,469,375	-358,712	776	54,370,372	2,258,965
5억 이하 500 million won or less	843	482	537,915	-77,350	361	451,870	99,939
10억 이하 1 billion won or less	147	48	123,800	-17,209	99	192,231	20,940
20억 이하 2 billion won or less	108	30	33,536	-17,734	78	623,158	227,889
50억 이하 5 billion won or less	121	36	306,205	-63,108	85	628,460	61,748
100억 이하 10 billion won or less	65	17	268,232	-71,674	48	1,102,895	339,143
200억 이하 20 billion won or less	33	9	494,709	-33,094	24	805,093	59,168
500억 이하 50 billion won or less	26	4	74,266	-5,091	22	1,072,476	100,655
1000억 이하 100 billion won or less	17	1	45,129	-1,613	16	992,441	125,212
5000억 이하 500 billion won or less	19	4	477,102	-18,052	15	1,784,608	426,723
5000억 초과 500 billion won over	34	6	15,108,481	-53,787	28	46,717,140	797,548
결산기별 by End of Business Year	1,413	637	17,469,375	-358,712	776	54,370,372	2,258,965
1분기 1st Quarter	278	118	1,221,959	-87,675	160	10,681,447	807,431
2분기 2nd Quarter	78	36	31,942	-7,176	42	229,638	31,339
3분기 3rd Quarter	86	44	162,989	-9,575	42	266,874	21,593
4분기 4th Quarter	971	439	16,052,485	-254,286	532	43,192,413	1,398,602

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

[A] 외국법인이란 외국에 본점 또는 주사무소를 둔 법인을 말함

[B] 외국법인이 2007년에 법인세를 신고한 것을 기준으로 함

[C] 당기순이익은 법인세 신고시 제출한 표준손익계산서상 회계상 금액임

12-1-4. 외국법인 법인세 신고 현황 II (2/8)

Tax Return of Foreign Corporations II (2/8)

[단위 : 백만원]

In million won

		세무조정 Tax Adjustment							
		익금산입 Inclusion of Gains		손금산입 Inclusion of Losses		기부금한도초과 Excessive Donation		기부금한도초과이월 Excessive Donation Carried Over	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(4)		(5)		(6)		(7)	
구분 Classification		1,091	36,124,427	640	34,993,228	37	1,264	6	127
수입금액 규모별 by Size of Total Revenue									
5억 이하 500 million won or less		456	97,606	168	44,681	4	20	-	-
10억 이하 1 billion won or less		147	10,034	91	6,132	6	2	-	-
20억 이하 2 billion won or less		143	36,438	96	25,754	4	3	-	-
50억 이하 5 billion won or less		120	71,350	101	43,518	3	45	1	-
100억 이하 10 billion won or less		73	83,819	53	46,987	3	4	1	1
200억 이하 20 billion won or less		37	89,136	32	48,266	-	-	-	-
500억 이하 50 billion won or less		41	250,391	35	210,926	1	1,129	-	-
1000억 이하 100 billion won or less		23	402,362	19	342,346	3	28	1	1
5000억 이하 500 billion won or less		32	2,611,444	26	2,466,196	6	8	1	15
5000억 초과 500 billion won over		19	32,471,847	19	31,758,422	7	25	2	110
자산규모별 by Size of Total Assets		1,091	36,124,427	640	34,993,228	37	1,264	6	127
5억 이하 500 million won or less		560	549,872	248	454,538	5	2	-	-
10억 이하 1 billion won or less		136	104,650	90	98,411	4	-	1	-
20억 이하 2 billion won or less		98	22,429	66	10,989	3	1	-	-
50억 이하 5 billion won or less		113	121,754	78	52,459	4	6	-	-
100억 이하 10 billion won or less		61	49,359	48	30,202	1	-	-	-
200억 이하 20 billion won or less		29	44,499	23	21,333	1	2	-	-
500억 이하 50 billion won or less		25	441,575	20	418,236	2	1,148	2	16
1000억 이하 100 billion won or less		17	74,016	16	63,831	5	74	1	1
5000억 이하 500 billion won or less		18	375,786	17	251,023	2	5	-	-
5000억 초과 500 billion won over		34	34,340,487	34	33,592,206	10	26	2	110
결산기별 by End of Business Year		1,091	36,124,427	640	34,993,228	37	1,264	6	127
1분기 1st Quarter		232	3,709,906	147	3,527,357	7	15	1	1
2분기 2nd Quarter		66	22,734	40	11,745	-	-	1	1
3분기 3rd Quarter		68	36,316	43	29,602	1	-	-	-
4분기 4th Quarter		725	32,355,471	410	31,424,524	29	1,249	4	125

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

[A] A foreign corporation refers to a corporation whose headquarter or main office is in a foreign country

[B] Based on corporation tax returns filed during 2007

[C] Net income is based on the income statement submitted for corporation tax return

12-1-4. 외국법인 법인세 신고 현황 II (3/8)

Tax Return of Foreign Corporations II (3/8)

[단위 : 백만원]

In million won

구분 Classification	각사업연도 소득금액 Income Amount of a Corporation for Each Business Year				과세표준계산 Account of Tax Base			
	적자법인 Corporations in Deficit		흑자법인 Corporations with Profit		이월결손금 Deficit Carried over		비과세소득 Non-taxable Income	
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	(8)		(9=2+3+4-5+6-7-8)		(10)		(11)	
수입금액 규모별 by Size of Total Revenue	586	-322,723	827	3,355,311	190	660,128	15	427,129
5억 이하 500 million won or less	452	-44,798	284	168,725	84	3,762	1	3,792
10억 이하 1 billion won or less	47	-10,299	106	13,627	19	1,021	-	-
20억 이하 2 billion won or less	33	-16,734	119	37,808	22	3,859	-	-
50억 이하 5 billion won or less	24	-21,360	100	71,806	18	3,371	1	864
100억 이하 10 billion won or less	6	-7,755	69	95,550	16	10,415	1	3,046
200억 이하 20 billion won or less	8	-4,410	38	131,551	4	5,899	3	32,265
500억 이하 50 billion won or less	3	-4,585	43	329,309	4	12,111	5	113,726
1000억 이하 100 billion won or less	4	-29,758	23	132,570	4	6,967	1	12,872
5000억 이하 500 billion won or less	7	-97,441	28	1,226,635	8	92,792	3	260,564
5000억 초과 500 billion won over	2	-85,582	17	1,147,730	11	519,931	-	-
자산규모별 by Size of Total Assets	586	-322,723	827	3,355,311	190	660,128	15	427,129
5억 이하 500 million won or less	452	-44,795	391	162,719	102	15,962	5	47,626
10억 이하 1 billion won or less	53	-11,582	94	21,552	22	2,309	-	-
20억 이하 2 billion won or less	25	-12,942	83	234,537	14	4,601	3	28,580
50억 이하 5 billion won or less	26	-27,670	95	95,612	17	4,509	1	12,872
100억 이하 10 billion won or less	14	-66,324	51	352,950	3	2,254	3	265,355
200억 이하 20 billion won or less	4	-32,699	29	81,940	4	4,297	-	-
500억 이하 50 billion won or less	2	-1,527	24	121,564	5	11,555	1	10,760
1000억 이하 100 billion won or less	1	-3,750	16	137,606	5	6,320	2	61,936
5000억 이하 500 billion won or less	5	-19,393	14	552,832	4	62,359	-	-
5000억 초과 500 billion won over	4	-102,041	30	1,593,999	14	545,962	-	-
결산기별 by End of Business Year	586	-322,723	827	3,355,311	190	660,128	15	427,129
1분기 1st Quarter	97	-52,483	181	954,802	38	20,453	2	1,808
2분기 2nd Quarter	33	-5,805	45	40,955	6	1,127	-	-
3분기 3rd Quarter	41	-8,796	45	27,529	7	874	-	-
4분기 4th Quarter	415	-255,639	556	2,332,025	139	637,674	13	425,321

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

12-1-4. 외국법인 법인세 신고 현황 II (4/8)

Tax Return of Foreign Corporations II (4/8)

[단위 : 백만원]

In million won

구분 Classification	과세표준계산 Account of Tax Base						산출세액계산 Account of Calculated Tax Amount	
	소득공제 Income Deduction		선박표준이익 선박표준이익		과세표준 Calculated Tax Amount		소계 Sub- Total	
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	(12)		(13)		(14=9-10-11-12+13)		(15=16+17)	
수입금액 규모별 by Size of Total Revenue	23	329,156	-	-	624	1,938,898	628	485,675
5억 이하 500 million won or less	2	243	-	-	167	160,928	169	39,638
10억 이하 1 billion won or less	-	-	-	-	95	12,606	95	2,409
20억 이하 2 billion won or less	1	1,106	-	-	107	32,843	107	7,116
50억 이하 5 billion won or less	1	2,489	-	-	92	65,082	93	15,224
100억 이하 10 billion won or less	3	18,040	-	-	55	64,049	56	15,475
200억 이하 20 billion won or less	4	20,580	-	-	30	72,807	30	17,860
500억 이하 50 billion won or less	2	49,474	-	-	33	153,998	33	38,141
1000억 이하 100 billion won or less	5	17,041	-	-	16	95,690	16	23,758
5000억 이하 500 billion won or less	5	220,183	-	-	19	653,096	19	163,110
5000억 초과 500 billion won over	-	-	-	-	10	627,799	10	163,944
자산규모별 by Size of Total Assets	23	329,156	-	-	624	1,938,898	628	485,675
5억 이하 500 million won or less	3	9,227	-	-	265	89,904	266	20,957
10억 이하 1 billion won or less	3	1,349	-	-	79	17,894	79	3,726
20억 이하 2 billion won or less	5	147,904	-	-	69	53,452	70	12,684
50억 이하 5 billion won or less	3	8,915	-	-	84	69,316	86	16,545
100억 이하 10 billion won or less	4	23,590	-	-	43	61,751	43	14,965
200억 이하 20 billion won or less	3	19,196	-	-	22	58,447	22	14,348
500억 이하 50 billion won or less	1	22,879	-	-	19	76,370	19	18,874
1000억 이하 100 billion won or less	-	-	-	-	10	69,350	10	17,218
5000억 이하 500 billion won or less	1	96,096	-	-	12	394,377	12	98,487
5000억 초과 500 billion won over	-	-	-	-	21	1,048,037	21	267,871
결산기별 by End of Business Year	23	329,156	-	-	624	1,938,898	628	485,675
1분기 1st Quarter	4	12,713	-	-	152	919,828	152	228,492
2분기 2nd Quarter	2	17,325	-	-	37	22,503	38	5,345
3분기 3rd Quarter	1	6,262	-	-	39	20,393	39	4,822
4분기 4th Quarter	16	292,856	-	-	396	976,174	399	247,016

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

12-1-4. 외국법인 법인세 신고 현황 II (5/8)

Tax Return of Foreign Corporations II (5/8)

[단위 : 백만원]

In million won

구분 Classification	산출세액계산 Account of Calculated Tax Amount				공제감면세액 합계 Tax Credit and Exemption		가산세액 합계 Penalty Tax	
	산출세액 Calculated Tax Amount		기타 산출세액 Others		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount				
	(16)		(17)		(18)		(19)	
수입금액 규모별 by Size of Total Revenue	624	479,364	20	6,311	61	14,263	88	70
5억 이하 500 million won or less	167	39,596	9	42	11	2	34	6
10억 이하 1 billion won or less	95	2,346	2	63	9	55	15	8
20억 이하 2 billion won or less	107	7,093	1	23	13	547	12	27
50억 이하 5 billion won or less	92	15,224	1	-	7	6	12	15
100억 이하 10 billion won or less	55	15,417	2	57	11	394	4	1
200억 이하 20 billion won or less	30	17,859	1	2	1	118	3	-
500억 이하 50 billion won or less	33	38,131	1	10	4	8,673	4	12
1000억 이하 100 billion won or less	16	23,758	-	-	1	1,291	1	-
5000억 이하 500 billion won or less	19	163,110	1	-	2	4	2	1
5000억 초과 500 billion won over	10	156,830	2	6,114	2	3,173	1	-
자산규모별 by Size of Total Assets	624	479,364	20	6,311	61	14,263	88	70
5억 이하 500 million won or less	265	20,857	9	100	21	502	49	32
10억 이하 1 billion won or less	79	3,722	1	5	10	14	11	8
20억 이하 2 billion won or less	69	12,683	2	1	7	8,811	9	7
50억 이하 5 billion won or less	84	16,469	3	76	10	299	8	9
100억 이하 10 billion won or less	43	14,960	1	5	6	169	3	-
200억 이하 20 billion won or less	22	14,348	-	-	-	-	2	1
500억 이하 50 billion won or less	19	18,865	1	10	2	1,291	4	12
1000억 이하 100 billion won or less	10	17,218	-	-	1	-	-	-
5000억 이하 500 billion won or less	12	98,485	1	2	-	-	-	-
5000억 초과 500 billion won over	21	261,757	2	6,114	4	3,177	2	1
결산기별 by End of Business Year	624	479,364	20	6,311	61	14,263	88	70
1분기 1st Quarter	152	228,466	3	26	11	308	17	7
2분기 2nd Quarter	37	5,293	1	52	4	1	5	6
3분기 3rd Quarter	39	4,822	-	-	5	109	7	1
4분기 4th Quarter	396	240,783	16	6,233	41	13,845	59	56

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

12-1-4. 외국법인 법인세 신고 현황 II (6/8)

Tax Return of Foreign Corporations II (6/8)

[단위 : 백만원]

In million won

구분 Classification	총부담세액		기납부세액					
	Total Tax Payable		소계		중간예납		수시부과	
	법인수	금액	법인수	금액	법인수	금액	법인수	금액
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
	(20=15-18+19)		(21=22+ ~ +26)		(22)		(23)	
수입금액 규모별 by Size of Total Revenue	658	471,482	882	464,860	540	172,216	1	-
5억 이하 500 million won or less	193	39,641	283	38,279	123	830	1	-
10억 이하 1 billion won or less	102	2,363	132	1,156	90	962	-	-
20억 이하 2 billion won or less	107	6,595	131	3,152	91	2,989	-	-
50억 이하 5 billion won or less	95	15,233	112	6,876	90	6,580	-	-
100억 이하 10 billion won or less	54	15,081	73	7,556	52	7,343	-	-
200억 이하 20 billion won or less	30	17,743	37	6,389	29	6,117	-	-
500억 이하 50 billion won or less	32	29,480	39	15,935	29	15,117	-	-
1000억 이하 100 billion won or less	16	22,467	23	14,890	14	9,499	-	-
5000억 이하 500 billion won or less	19	163,108	33	86,453	17	73,678	-	-
5000억 초과 500 billion won over	10	159,771	19	284,174	5	49,101	-	-
자산규모별 by Size of Total Assets	658	471,482	882	464,860	540	172,216	1	-
5억 이하 500 million won or less	287	20,487	381	12,121	210	6,783	1	-
10억 이하 1 billion won or less	84	3,720	122	1,645	81	1,618	-	-
20억 이하 2 billion won or less	72	3,880	92	1,585	57	1,542	-	-
50억 이하 5 billion won or less	87	16,255	107	8,218	78	7,686	-	-
100억 이하 10 billion won or less	44	14,796	62	6,665	42	6,503	-	-
200억 이하 20 billion won or less	22	14,349	28	6,987	22	6,452	-	-
500억 이하 50 billion won or less	19	17,595	22	9,980	16	9,082	-	-
1000억 이하 100 billion won or less	10	17,218	16	8,620	9	7,901	-	-
5000억 이하 500 billion won or less	12	98,487	18	60,394	9	26,205	-	-
5000억 초과 500 billion won over	21	264,695	34	348,645	16	98,444	-	-
결산기별 by End of Business Year	658	471,482	882	464,860	540	172,216	1	-
1분기 1st Quarter	155	228,191	200	136,777	137	113,909	-	-
2분기 2nd Quarter	40	5,350	52	1,645	35	1,583	-	-
3분기 3rd Quarter	42	4,714	48	2,538	28	1,417	-	-
4분기 4th Quarter	421	233,227	582	323,900	340	55,307	1	-

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

12-1-4. 외국법인 법인세 신고 현황 II (7/8)

Tax Return of Foreign Corporations II (7/8)

[단위 : 백만원]

In million won

구분 Classification	기납부세액 Prepaid Tax Amount						감면분 추가납부세액 Repayment of Tax Exemption	
	원천징수 Withholding of Income		신고납부전가산세액 Additional Taxes before Payment by Reporting		기타 Others			
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	(24)		(25)		(26)		(27)	
수입금액 규모별 by Size of Total Revenue	741	292,637	1	7	-	-	41	69
5억 이하 500 million won or less	216	37,449	-	-	-	-	6	1
10억 이하 1 billion won or less	111	194	-	-	-	-	-	-
20억 이하 2 billion won or less	112	163	-	-	-	-	5	1
50억 이하 5 billion won or less	94	289	1	7	-	-	11	13
100억 이하 10 billion won or less	67	212	-	-	-	-	7	11
200억 이하 20 billion won or less	34	273	-	-	-	-	4	14
500억 이하 50 billion won or less	35	818	-	-	-	-	4	19
1000억 이하 100 billion won or less	22	5,390	-	-	-	-	2	9
5000억 이하 500 billion won or less	31	12,776	-	-	-	-	2	1
5000억 초과 500 billion won over	19	235,073	-	-	-	-	-	-
자산규모별 by Size of Total Assets	741	292,637	1	7	-	-	41	69
5억 이하 500 million won or less	294	5,337	-	-	-	-	18	9
10억 이하 1 billion won or less	111	27	-	-	-	-	3	3
20억 이하 2 billion won or less	80	43	-	-	-	-	2	-
50억 이하 5 billion won or less	94	525	1	7	-	-	8	14
100억 이하 10 billion won or less	58	163	-	-	-	-	6	18
200억 이하 20 billion won or less	22	535	-	-	-	-	1	6
500억 이하 50 billion won or less	18	898	-	-	-	-	1	9
1000억 이하 100 billion won or less	14	719	-	-	-	-	1	9
5000억 이하 500 billion won or less	17	34,189	-	-	-	-	-	-
5000억 초과 500 billion won over	33	250,201	-	-	-	-	1	1
결산기별 by End of Business Year	741	292,637	1	7	-	-	41	69
1분기 1st Quarter	180	22,869	-	-	-	-	31	51
2분기 2nd Quarter	44	62	-	-	-	-	-	-
3분기 3rd Quarter	35	1,121	-	-	-	-	2	3
4분기 4th Quarter	482	268,585	1	7	-	-	8	14

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

12-1-4. 외국법인 법인세 신고 현황 II (8/8)

Tax Return of Foreign Corporations II (8/8)

[단위 : 백만원]

In million won

구분 Classification		납부할세액계산 Account of Tax Amount to Be Paid							
		납부할세액 Tax Amount to Be Paid		공제초과액 Over-deducted Amount		분납할세액 Amount to Be Paid in Installment		차감납부세액 Adjusted Tax Amount to Be Paid	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(28=20-21)		(29)		(30)		(31=28+29-30)	
수입금액 규모별	by Size of Total Revenue	567	218,084	399	211,394	214	100,914	567	117,170
5억 이하	500 million won or less	164	2,936	180	1,572	6	142	164	2,794
10억 이하	1 billion won or less	87	1,584	56	376	17	483	87	1,101
20억 이하	2 billion won or less	97	3,701	40	257	44	1,368	97	2,334
50억 이하	5 billion won or less	82	8,965	34	595	50	3,156	82	5,809
100억 이하	10 billion won or less	49	9,047	24	1,511	28	2,922	49	6,125
200억 이하	20 billion won or less	28	11,783	10	416	20	4,264	28	7,519
500억 이하	50 billion won or less	26	14,758	14	1,195	23	7,252	26	7,506
1000억 이하	100 billion won or less	12	12,352	11	4,766	8	5,407	12	6,946
5000억 이하	500 billion won or less	16	91,204	17	14,549	12	45,045	16	46,158
5000억 초과	500 billion won over	6	61,754	13	186,157	6	30,875	6	30,878
자산규모별	by Size of Total Assets	567	218,084	399	211,394	214	100,914	567	117,170
5억 이하	500 million won or less	253	9,780	192	1,404	35	2,480	253	7,300
10억 이하	1 billion won or less	73	2,387	57	308	27	821	73	1,566
20억 이하	2 billion won or less	55	2,691	41	396	26	927	55	1,764
50억 이하	5 billion won or less	76	9,568	36	1,517	42	3,680	76	5,888
100억 이하	10 billion won or less	39	9,089	24	940	26	3,321	39	5,767
200억 이하	20 billion won or less	20	7,715	8	348	16	3,324	20	4,392
500억 이하	50 billion won or less	17	8,071	6	447	11	2,530	17	5,541
1000억 이하	100 billion won or less	7	9,779	9	1,172	7	4,885	7	4,894
5000억 이하	500 billion won or less	11	41,924	8	3,832	8	20,408	11	21,516
5000억 초과	500 billion won over	16	117,080	18	201,030	16	58,538	16	58,542
결산기별	by End of Business Year	567	218,084	399	211,394	214	100,914	567	117,170
1분기	1st Quarter	138	103,328	78	11,864	62	48,348	138	54,980
2분기	2nd Quarter	34	3,917	19	212	16	1,481	34	2,437
3분기	3rd Quarter	36	2,940	21	760	9	1,037	36	1,902
4분기	4th Quarter	359	107,899	281	198,558	127	50,048	359	57,851

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[2007년 12-1-4]

12-2-1. 외국인투자법인 업태별 현황 (1/2)

Number of Foreign-Invested Corporations by Industry (1/2)

[단위 : 개]

In each

구 분 Classification		합계 Total (1=2+~+15)	농·임·어업 Agriculture, Forestry & Fishing (2)	광업 Mining (3)	제조업 Manufacturing (4)	전기·가스·수도업 Utilities (5)	건설업 Construction (6)	도매업 Wholesale (7)
2005년	2005 Total	5,085	6	4	1,538	16	47	1,834
2006년	2006 Total	6,573	13	3	2,089	15	73	2,257
2007년	2007 Total [A] [B]	6,569	12	3	2,038	19	73	2,283
국가별	by Country [C]	6,569	12	3	2,038	19	73	2,283
미국	U.S.A	1,463	1	2	428	9	11	409
영국	UK	199	1	-	48	-	2	48
독일	Germany	358	-	-	137	1	2	134
프랑스	France	174	-	-	48	-	3	62
스위스	Switzerland	241	-	-	56	2	3	74
일본	Japan	2,019	2	1	897	2	25	633
홍콩	Hong Kong	187	-	-	32	-	1	60
싱가폴	Singapore	211	-	-	32	-	3	68
중국	China	351	2	-	47	-	11	224
호주	Australia	55	-	-	14	-	1	13
기타	Others	1,311	6	-	299	5	11	558
지역별	by Region [D]	6,569	12	3	2,038	19	73	2,283
서울	Seoul	3,783	2	2	432	5	38	1,603
인천	Incheon	243	-	-	149	-	4	63
경기	Gyeonggi	1,318	1	-	686	1	16	391
강원	Gangwon	26	-	1	9	2	-	6
대전	Daejeon	54	-	-	27	-	1	9
충북	Chungbuk	98	1	-	84	-	2	6
충남	Chungnam	136	-	-	111	2	1	18
광주	Gwangju	70	-	-	59	-	1	4
전북	Jeonbuk	37	-	-	28	-	-	4
전남	Jeonnam	72	1	-	46	8	3	6
대구	Daegu	104	-	-	54	-	-	38
경북	Gyeongbuk	112	-	-	93	1	1	7
부산	Busan	255	6	-	68	-	2	98
울산	Ulsan	46	-	-	34	-	-	5
경남	Gyeongnam	194	-	-	154	-	2	21
제주	Jeju	21	1	-	4	-	2	4

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

[A] 2007. 12. 31. 현재 가동법인수임

[B] 외국인투자법인이란 외국인투자촉진법에 의한 법인으로 국세청에 외국인투자법인으로 등록된 법인임

[C] 투자국가

[D] 본점소재지

12-2-1. 외국인투자법인 업태별 현황 (2/2)

Number of Foreign-Invested Corporations by Industry (2/2)

[단위 : 개]

In each

구분 Classification		소매업 Retail (8)	음식·숙박업 Food Services & Accommodation (9)	운수·창고·통신업 Transportation, Warehousing & Telecommunication (10)	금융·보험업 Finance & Insurance (11)	부동산업 Real Estate (12)	서비스업 Services (13)	보건업 Health Care (14)	기타업종 Others (15)
2005년	2005 Total	42	76	197	214	44	1,011	-	56
2006년	2006 Total	58	87	251	275	78	1,305	3	66
2007년	2007 Total [A] [B]	46	84	271	274	138	1,296	3	29
국가별	by Country [C]	46	84	271	274	138	1,296	3	29
미국	U.S.A	14	11	37	77	33	424	3	4
영국	UK	1	3	11	22	2	60	-	1
독일	Germany	3	2	10	11	5	51	-	2
프랑스	France	1	3	5	10	1	39	-	2
스위스	Switzerland	1	3	12	16	9	64	-	1
일본	Japan	15	28	46	46	25	283	-	16
홍콩	Hong Kong	-	4	27	9	6	47	-	1
싱가폴	Singapore	-	2	26	13	11	56	-	-
중국	China	2	8	25	1	3	27	-	1
호주	Australia	-	1	2	5	5	13	-	1
기타	Others	9	19	70	64	38	232	-	-
지역별	by Region [D]	46	84	271	274	138	1,296	3	29
서울	Seoul	35	48	201	246	91	1,057	1	22
인천	Incheon	2	1	8	-	6	9	-	1
경기	Gyeonggi	7	6	17	6	20	162	2	3
강원	Gangwon	-	4	-	-	-	4	-	-
대전	Daejeon	-	-	-	9	2	6	-	-
충북	Chungbuk	-	-	-	2	-	3	-	-
충남	Chungnam	-	-	-	1	-	3	-	-
광주	Gwangju	-	1	1	2	1	1	-	-
전북	Jeonbuk	-	-	-	1	1	3	-	-
전남	Jeonnam	-	-	4	-	1	3	-	-
대구	Daegu	2	4	-	1	2	3	-	-
경북	Gyeongbuk	-	2	-	-	-	8	-	-
부산	Busan	-	10	33	5	8	23	-	2
울산	Ulsan	-	1	4	-	1	1	-	-
경남	Gyeongnam	-	2	3	1	3	7	-	1
제주	Jeju	-	5	-	-	2	3	-	-

생산부서 : 국제세원관리담당관실 (조세회 397-1456)

[2007년 12-2-1]

[A] Based on number of corporations in operation as of Dec. 31, 2007

[B] A foreign-invested corporation refers to a corporation established based on the foreign investment promotion Act and one registered as such with the NTS

[C] Refers to the country where investor resides

[D] Location of foreign-invested corporations in Korea

12-2-2. 외국인투자법인 업태별 법인세 신고 현황 (1/2)

Number of Tax Returns Filed by Foreign-Invested Corporations by Industry (1/2)

[단위 : 개]

In each

구 분 Classification		합계 Total (1=2+~+15)	농·임·어업 Agriculture, Forestry & Fishing (2)	광업 Mining (3)	제조업 Manufacturing (4)	전기·가스· 수도업 Utilities (5)	건설업 Construction (6)	도매업 Wholesale (7)
2005년	2005 Total	4,715	5	5	1,500	15	43	1,651
2006년	2006 Total	6,417	9	3	2,098	15	69	2,187
2007년	2007 Total [A]	6,489	12	3	2,081	16	73	2,224
수입금액 규모별	by Size of Total Revenue	6,489	12	3	2,081	16	73	2,224
5억 이하	500 million won or less	2,059	5	2	351	7	31	860
10억 이하	1 billion won or less	526	-	-	121	-	5	201
20억 이하	2 billion won or less	606	3	-	140	-	8	242
50억 이하	5 billion won or less	852	2	-	278	-	11	289
100억 이하	10 billion won or less	657	1	1	266	2	7	198
200억 이하	20 billion won or less	534	-	-	223	-	4	159
500억 이하	50 billion won or less	544	1	-	284	2	1	133
1000억 이하	100 billion won or less	265	-	-	144	-	1	61
5000억 이하	500 billion won or less	349	-	-	216	4	3	69
5000억 초과	500 billion won over	97	-	-	58	1	2	12
자산규모별	by Size of Total Assets	6,489	12	3	2,081	16	73	2,224
5억 이하	500 million won or less	1,899	5	2	241	7	24	948
10억 이하	1 billion won or less	622	-	-	134	-	9	249
20억 이하	2 billion won or less	663	2	-	190	-	9	239
50억 이하	5 billion won or less	945	4	-	331	-	11	292
100억 이하	10 billion won or less	637	-	1	288	-	5	187
200억 이하	20 billion won or less	496	-	-	242	-	4	126
500억 이하	50 billion won or less	551	-	-	288	2	2	101
1000억 이하	100 billion won or less	271	1	-	152	1	2	49
5000억 이하	500 billion won or less	296	-	-	160	4	5	30
5000억 초과	500 billion won over	109	-	-	55	2	2	3
자본규모별	by Size of Capital	6,489	12	3	2,081	16	73	2,224
5천만원 이하	50 million won or less	990	2	-	77	6	7	494
1억원 이하	100 million won or less	809	3	-	125	-	6	405
10억원 이하	1 billion won or less	2,534	5	3	775	1	41	937
100억원 이하	10 billion won or less	1,636	2	-	841	2	11	327
100억원 초과	10 billion won over	520	-	-	263	7	8	61
결산기별	by End of Business Year	6,489	12	3	2,081	16	73	2,224
1분기	1st Quarter	566	-	-	145	-	3	199
2분기	2nd Quarter	224	-	-	60	-	-	82
3분기	3rd Quarter	210	1	-	69	-	-	66
4분기	4th Quarter	5,489	11	3	1,807	16	70	1,877

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

[A] 외국인 투자법인 중 2007년에 법인세를 신고한 법인 수를 기준으로 함

12-2-2. 외국인투자법인 업태별 법인세 신고 현황 (2/2)

Number of Tax Returns Filed by Foreign-Invested Corporations by Industry (2/2)

[단위 : 개]

In each

구분 Classification		소매업 Retail (8)	음식·숙박업 Food Services & Accommodation (9)	운수·창고·통신업 Transportation, Warehousing & Telecommunication (10)	금융·보험업 Finance & Insurance (11)	부동산업 Real Estate (12)	서비스업 Services (13)	보건업 Health Care (14)	기타업종 Others (15)
2005년	2005 Total	36	71	187	212	39	901	-	50
2006년	2006 Total	54	88	243	275	73	1,237	3	63
2007년	2007 Total [A]	48	89	260	281	113	1,261	3	25
수입금액 규모별	by Size of Total Revenue	48	89	260	281	113	1,261	3	25
5억 이하	500 million won or less	18	37	71	76	72	519	1	9
10억 이하	1 billion won or less	3	10	16	22	3	142	2	1
20억 이하	2 billion won or less	5	8	24	24	7	141	-	4
50억 이하	5 billion won or less	4	6	45	26	4	185	-	2
100억 이하	10 billion won or less	6	4	35	34	9	94	-	
200억 이하	20 billion won or less	2	5	27	34	5	71	-	4
500억 이하	50 billion won or less	5	6	20	25	9	57	-	1
1000억 이하	100 billion won or less	2	4	9	10	1	30	-	3
5000억 이하	500 billion won or less		8	8	17	2	21	-	1
5000억 초과	500 billion won over	3	1	5	13	1	1	-	-
자산규모별	by Size of Total Assets	48	89	260	281	113	1,261	3	25
5억 이하	500 million won or less	17	26	60	41	30	492	1	5
10억 이하	1 billion won or less	7	13	20	14	8	164	-	4
20억 이하	2 billion won or less	3	11	33	14	10	151	1	-
50억 이하	5 billion won or less	7	8	58	27	11	189	1	6
100억 이하	10 billion won or less	4	4	26	20	11	91	-	-
200억 이하	20 billion won or less	3	2	23	25	8	62	-	1
500억 이하	50 billion won or less	3	4	22	54	11	60	-	4
1000억 이하	100 billion won or less	1	7	5	21	8	24	-	-
5000억 이하	500 billion won or less	1	9	7	36	13	26	-	5
5000억 초과	500 billion won over	2	5	6	29	3	2	-	-
자본규모별	by Size of Capital	48	89	260	281	113	1,261	3	25
5천만원 이하	50 million won or less	12	9	20	33	16	314	-	-
1억원 이하	100 million won or less	3	10	24	14	19	197	-	3
10억원 이하	1 billion won or less	13	35	152	54	42	463	3	10
100억원 이하	10 billion won or less	14	18	43	95	24	249	-	10
100억원 초과	10 billion won over	6	17	21	85	12	38	-	2
결산기별	by End of Business Year	48	89	260	281	113	1,261	3	25
1분기	1st Quarter	5	3	13	64	10	115	-	9
2분기	2nd Quarter	1	2	7	9	2	60	-	1
3분기	3rd Quarter	3	5	2	8	1	54	-	1
4분기	4th Quarter	39	79	238	200	100	1,032	3	14

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[2007년 12-2-2]

[A] Based on number of corporations filed corporation tax returns during 2007

12-2-3. 외국인투자법인 법인세 신고 현황 I (1/8)

Tax Return of Foreign-Invested Corporations by Industry I (1/8)

[단위 : 백만원]

In million won

구분 Classification		총 신고 법인수 Total Number of Returns [B]	결산서상당기순손실 Net Loss [C]			결산서상당기순이익 Net Income [C]		
			법인수 Number of Returns	수입금액 Total Revenue	당기순손실 Taxable Income	법인수 Number of Returns	수입금액 Total Revenue	당기순이익 Taxable Income
			(1=2+3)	(2)			(3)	
2005년	2005 Total	4,715	1,660	26,994,147	-2,227,595	3,055	256,184,032	19,947,819
2006년	2006 Total	6,417	2,523	37,123,813	-3,190,121	3,894	288,180,410	23,473,359
2007년	2007 Total	6,489	2,424	44,533,862	5,681,681	4,065	312,622,279	23,884,425
법인소재지별	by Location of Corporation	6,489	2,424	44,533,862	5,681,681	4,065	312,622,279	23,884,425
서울	Seoul	3,689	1,436	24,657,802	2,953,059	2,253	195,730,506	16,213,678
인천	Incheon	231	68	654,492	218,518	163	14,643,308	914,941
경기	Gyeonggi	1,314	490	8,188,346	1,027,920	824	27,145,586	1,971,199
강원	Gangwon	26	13	359,454	7,131	13	333,542	11,325
대전	Daejeon	51	20	157,709	38,079	31	2,214,979	199,026
충북	Chungbuk	103	31	987,607	366,462	72	3,897,707	277,608
충남	Chungnam	141	37	588,200	47,938	104	21,789,176	886,812
광주	Gwangju	74	19	395,390	49,146	55	3,290,025	165,453
전북	Jeonbuk	40	19	946,314	65,117	21	2,347,419	143,938
전남	Jeonnam	72	32	849,165	22,085	40	3,756,683	275,626
대구	Daegu	102	25	394,453	26,799	77	2,839,945	224,319
경북	Gyeongbuk	115	39	2,337,156	499,384	76	8,464,151	1,218,218
부산	Busan	258	109	572,882	99,464	149	5,309,178	419,926
울산	Ulsan	47	14	1,837,862	102,408	33	9,491,540	361,542
경남	Gyeongnam	201	64	1,490,323	142,558	137	11,184,249	598,409
제주	Jeju	25	8	116,707	15,613	17	184,285	2,405
업태별	by Industry [D]	6,489	2,424	44,533,862	5,681,681	4,065	312,622,279	23,884,425
농·임·어업	Agriculture, Forestry & Fishing	12	9	7,926	1,352	3	55,950	7,810
광업	Mining	3	-	-	-	3	6,533	585
제조업	Manufacturing	2,081	654	33,474,221	3,829,956	1,427	172,405,227	10,932,801
전기·가스·수도업	Utilities	16	6	-	87	10	1,476,102	145,150
건설업	Construction	73	27	28,218	11,669	46	6,729,314	434,792
도매업	Wholesale	2,224	858	3,165,034	382,672	1,366	34,613,424	1,677,614
소매업	Retail	48	26	877,466	93,645	22	5,059,831	81,488
음식·숙박업	Food Services & Accommodation	89	40	248,976	35,647	49	3,492,000	635,557
운수·창고·통신업	Transportation, Warehousing & Telecommunication	260	94	3,800,020	171,835	166	21,546,303	1,174,433
금융·보험업	Finance & Insurance	281	104	1,022,581	597,818	177	45,478,190	6,983,738
부동산업	Real Estate	113	78	271,747	139,499	35	11,730,199	361,419
서비스업	Services	1,261	515	1,499,385	388,761	746	9,704,762	1,427,204
보건업	Health Care	3	2	644	157	1	824	12
기타 업종	Others	25	11	137,644	28,583	14	323,620	21,822

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

[A] 2007년에 외국인 투자법인이 법인세를 신고한 것을 기준으로 함

[B] 외국인투자법인이란 외국인투자촉진법에 의한 법인으로 국세청에 외국인투자법인으로 등록된 법인임

[C] 당기순이익(당기순손실)은 법인세 신고시 제출한 표준손익계산서상 회사계상 금액임

[D] 업태분류는 법인세 신고서상 기재된 주업종으로 분류한 것으로 여러 업종을 겸업하는 경우 주업종에 실적이 포함됨

12-2-3. 외국인투자법인 법인세 신고 현황 I (2/8)

Tax Return of Foreign-Invested Corporations by Industry I (2/8)

[단위 : 백만원]

In million won

구분 Classification		세무조정 Tax Adjustment								
		익금산입 Inclusion of Gains		손금산입 Inclusion of Losses		기부금한도초과 Excessive Donation		기부금한도초과이월 Excessive Donation Carried Over		
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	
		(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
2005년	2005 Total	**	**	**	**	**	**	**	**	**
2006년	2006 Total	**	**	**	**	**	**	**	**	**
2007년	2007 Total	5,828	42,995,864	4,084	39,404,523	397	31,794	75	44,714	
법인소재지별	by Location of Corporation	5,828	42,995,864	4,084	39,404,523	397	31,794	75	44,714	
서울	Seoul	3,274	31,902,728	2,329	31,509,657	219	13,554	48	44,164	
인천	Incheon	212	2,703,440	152	2,539,375	13	2,701	2	2	
경기	Gyeonggi	1,206	3,453,854	841	2,174,721	64	2,231	9	165	
강원	Gangwon	19	20,787	11	11,785	2	3,432	1	-	
대전	Daejeon	45	248,227	33	113,590	4	123	1	-	
충북	Chungbuk	100	561,367	84	295,991	10	69	2	175	
충남	Chungnam	135	925,031	109	623,395	8	52	1	1	
광주	Gwangju	63	202,853	30	84,897	3	254	-	-	
전북	Jeonbuk	37	200,667	27	129,897	6	253	2	5	
전남	Jeonnam	59	230,493	35	173,112	7	1,397	1	-	
대구	Daegu	89	168,776	49	107,914	6	99	1	13	
경북	Gyeongbuk	108	915,026	85	446,709	15	6,871	2	25	
부산	Busan	227	528,944	115	486,241	12	98	-	-	
울산	Ulsan	46	256,475	38	153,921	6	175	2	61	
경남	Gyeongnam	190	670,131	137	550,843	20	352	2	100	
제주	Jeju	18	7,065	9	2,475	2	133	1	3	
업태별	by Industry [D]	5,828	42,995,864	4,084	39,404,523	397	31,794	75	44,714	
농·임·어업	Agriculture, Forestry & Fishing	9	15,948	4	11,372	-	-	-	-	
광업	Mining	2	296	1	292	-	-	-	-	
제조업	Manufacturing	1,983	14,933,806	1,555	11,208,770	174	20,057	29	567	
전기·가스·수도업	Utilities	11	199,157	9	277,437	2	11	1	-	
건설업	Construction	62	821,969	42	691,993	7	1,140	-	-	
도매업	Wholesale	1,930	3,161,268	1,184	2,151,714	87	3,875	15	750	
소매업	Retail	38	373,646	27	240,084	5	137	1	29	
음식·숙박업	Food Services & Accommodation	72	906,784	45	1,357,159	15	2,889	2	29	
운수·창고·통신업	Transportation, Warehousing & Telecommunication	238	1,766,874	172	1,786,786	12	209	4	37,988	
금융·보험업	Finance & Insurance	250	16,607,283	219	17,697,656	23	1,971	4	1,339	
부동산업	Real Estate	90	2,214,447	59	1,986,707	6	370	3	3,865	
서비스업	Services	1,117	1,885,782	748	1,885,813	62	1,111	15	143	
보건업	Health Care	3	22	2	11	1	2	-	-	
기타 업종	Others	23	108,582	17	108,729	3	22	1	4	

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

[A] Based on corporation tax returns filed during 2007

[B] A foreign-invested corporation refers to a corporation established based on the Foreign Investment Promotion Act and one registered as such with the NTS

[C] Net income (Net Loss) on the income statement submitted when filing corporation tax return

[D] Industry classification is based on the business category as reported on the corporation tax return. In case a taxpayer operates two or more categories of business, only the category of the main business is counted.

12-2-3. 외국인투자법인 법인세 신고 현황 I (3/8)

Tax Return of Foreign-Invested Corporations by Industry I (3/8)

[단위 : 백만원]

In million won

구분 Classification		각사업연도 소득금액 Income Amount of a Corporation for Each Business Year				과세표준계산 Account of Tax Base			
		적자법인 Corporations in Deficit		흑자법인 Corporations with Profit		이월결손금 Deficit Carried over		비과세소득 Non-taxable Income	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(8)		(9=3-2+4-5+6-7+8)		(10)		(11)	
2005년	2005 Total	**	-2,227,545	**	26,806,358	**	2,677,788	**	1,599
2006년	2006 Total	**	-3,190,121	**	25,878,427	**	4,558,641	**	36
2007년	2007 Total	2,317	-4,663,414	4,172	26,444,579	1,155	3,002,230	4	1,932
법인소재지별	by Location of Corporation	2,317	-4,663,414	4,172	26,444,579	1,155	3,002,230	4	1,932
서울	Seoul	1,382	-2,751,654	2,307	16,374,735	658	2,321,931	3	1,725
인천	Incheon	61	-236,856	170	1,100,043	39	18,943	-	-
경기	Gyeonggi	464	-606,503	850	2,830,982	222	134,684	-	-
강원	Gangwon	13	-8,699	13	25,327	6	13,254	-	-
대전	Daejeon	19	-15,940	32	311,646	14	9,820	-	-
충북	Chungbuk	30	-220,642	73	397,058	19	24,347	-	-
충남	Chungnam	34	-41,049	107	1,181,611	25	154,380	-	-
광주	Gwangju	18	-40,933	56	275,450	17	172,218	1	207
전북	Jeonbuk	19	-61,166	21	211,005	6	10,945	-	-
전남	Jeonnam	30	-19,012	42	331,329	9	12,593	-	-
대구	Daegu	21	-13,230	81	271,697	23	52,655	-	-
경북	Gyeongbuk	38	-292,810	77	1,486,808	21	47,629	-	-
부산	Busan	104	-89,928	154	453,190	48	6,826	-	-
울산	Ulsan	11	-68,456	36	430,258	14	13,762	-	-
경남	Gyeongnam	65	-185,318	136	760,709	24	7,585	-	-
제주	Jeju	8	-11,218	17	2,731	10	658	-	-
업태별	by Industry [D]	2,317	-4,663,414	4,172	26,444,579	1,155	3,002,230	4	1,932
농·임·어업	Agriculture, Forestry & Fishing	9	-1,354	3	12,388	1	381	-	-
광업	Mining	-	-	3	588	2	91	-	-
제조업	Manufacturing	620	-3,047,429	1,461	13,894,800	333	683,315	-	-
전기·가스·수도업	Utilities	7	-1,097	9	67,891	3	2,371	-	-
건설업	Construction	26	-11,231	47	565,470	21	4,170	-	-
도매업	Wholesale	812	-320,307	1,412	2,627,927	398	206,283	-	-
소매업	Retail	23	-77,031	25	198,542	9	9,763	-	-
음식·숙박업	Food Services & Accommodation	40	-27,982	49	180,376	20	19,267	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	86	-157,967	174	1,102,874	46	110,235	-	-
금융·보험업	Finance & Insurance	105	-483,254	176	5,779,435	57	1,830,220	4	1,932
부동산업	Real Estate	79	-145,874	34	592,040	12	33,667	-	-
서비스업	Services	497	-349,965	764	1,389,346	244	89,160	-	-
보건업	Health Care	1	-152	2	21	1	3	-	-
기타 업종	Others	12	-39,771	13	32,881	8	13,304	-	-

생산부서 : 국제세원관리담당관실(조세희 397-1456)

[다음페이지 계속]

12-2-3. 외국인투자법인 법인세 신고 현황 I (4/8)

Tax Return of Foreign-Invested Corporations by Industry I (4/8)

[단위 : 백만원]

In million won

구분 Classification		과세표준계산 Account of Tax Base						산출세액계산 Account of Calculated Tax Amount	
		소득공제 Income Deduction		선박표준이익 Ship Standard Income		과세표준 Calculated Tax Amount		소계 Sub- Total	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(12)		(13)		(14=9-10-11-12+13)		(15=16+17)	
2005년	2005 Total	**	657,484	**	**	**	22,469,487	**	6,041,798
2006년	2006 Total	**	534,127	**	**	**	20,785,623	**	5,251,797
2007년	2007 Total	44	379,682	7	7,300	3,316	23,068,035	3,330	5,736,155
법인소재지별	by Location of Corporation	44	379,682	7	7,300	3,316	23,068,035	3,330	5,736,155
서울	Seoul	40	321,275	6	7,205	1,805	13,737,009	1,812	3,418,206
인천	Incheon	-	-	-	-	141	1,081,100	141	268,917
경기	Gyeonggi	1	44,121	-	-	699	2,652,177	701	656,235
강원	Gangwon	-	-	-	-	10	12,073	10	2,927
대전	Daejeon	3	14,286	-	-	20	287,540	20	71,669
충북	Chungbuk	-	-	-	-	57	372,711	58	92,535
충남	Chungnam	-	-	-	-	90	1,027,231	91	255,830
광주	Gwangju	-	-	-	-	41	103,025	41	25,387
전북	Jeonbuk	-	-	-	-	17	200,060	17	49,876
전남	Jeonnam	-	-	-	-	37	318,736	37	79,287
대구	Daegu	-	-	-	-	66	219,042	66	54,309
경북	Gyeongbuk	-	-	-	-	61	1,439,179	62	359,148
부산	Busan	-	-	1	95	119	446,459	119	110,486
울산	Ulsan	-	-	-	-	26	416,496	27	103,857
경남	Gyeongnam	-	-	-	-	118	753,124	119	187,047
제주	Jeju	-	-	-	-	9	2,073	9	439
업태별	by Industry [D]	44	379,682	7	7,300	3,316	23,068,035	3,330	5,736,155
농·임·어업	Agriculture, Forestry & Fishing	-	-	-	-	2	12,007	2	2,985
광업	Mining	-	-	-	-	1	497	1	112
제조업	Manufacturing	-	-	-	-	1,232	13,211,485	1,243	3,291,361
전기·가스·수도업	Utilities	-	-	-	-	7	65,520	7	16,296
건설업	Construction	-	-	-	-	29	561,300	29	140,057
도매업	Wholesale	-	-	-	-	1,145	2,421,644	1,146	595,213
소매업	Retail	-	-	-	-	18	188,779	18	47,056
음식·숙박업	Food Services & Accommodation	-	-	-	-	30	161,109	30	39,975
운수·창고·통신업	Transportation, Warehousing & Telecommunication	-	-	7	7,300	142	999,939	142	248,530
금융·보험업	Finance & Insurance	41	336,305	-	-	98	3,610,978	99	901,649
부동산업	Real Estate	3	43,377	-	-	25	514,996	25	128,503
서비스업	Services	-	-	-	-	577	1,300,186	578	319,614
보건업	Health Care	-	-	-	-	1	18	1	2
기타 업종	Others	-	-	-	-	9	19,577	9	4,802

생산부서 : 국제세원관리담당관실 (조세회 397-1456)

[다음페이지 계속]

12-2-3. 외국인투자법인 법인세 신고 현황 I (5/8)

Tax Return of Foreign-Invested Corporations by Industry I (5/8)

[단위 : 백만원]

In million won

구분 Classification	산출세액계산 Account of Calculated Tax Amount				공제감면세액 합계 Tax Credit and Exemption		가산세액 합계 Penalty Tax [E]	
	산출세액 Calculated Tax Amount		기타 산출세액 Others					
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	(16)		(17)		(18)		(19)	
2005년 2005 Total	**	6,041,796	**	2	**	1,508,759	**	3,674
2006년 2006 Total	**	5,250,431	**	1,366	**	1,066,647	**	4,301
2007년 2007 Total	3,316	5,734,118	32	2,037	1,903	1,031,303	424	159
법인소재지별 by Location of Corporation	3,316	5,734,118	32	2,037	1,903	1,031,303	424	159
서울 Seoul	1,805	3,416,390	11	1,816	746	238,527	229	64
인천 Incheon	141	268,917	-	-	108	117,005	17	2
경기 Gyeonggi	699	656,170	5	64	513	159,348	78	69
강원 Gangwon	10	2,927	-	-	7	1,444	2	1
대전 Daejeon	20	71,669	-	-	15	27,587	1	-
충북 Chungbuk	57	92,527	1	7	51	11,534	7	8
충남 Chungnam	90	255,801	4	29	84	57,041	11	5
광주 Gwangju	41	25,370	1	17	35	12,050	7	1
전북 Jeonbuk	17	49,842	2	35	14	32,078	1	-
전남 Jeonnam	37	79,287	-	-	28	45,135	4	-
대구 Daegu	66	54,307	1	3	46	25,005	8	-
경북 Gyeongbuk	61	359,133	2	15	56	152,343	10	4
부산 Busan	119	110,486	-	-	75	45,107	29	4
울산 Ulsan	26	103,830	1	27	20	41,021	3	-
경남 Gyeongnam	118	187,023	4	24	102	66,053	12	1
제주 Jeju	9	439	-	-	3	25	5	-
업태별 by Industry [D]	3,316	5,734,118	32	2,037	1,903	1,031,303	424	159
농·임·어업 Agriculture, Forestry & Fishing	2	2,985	-	-	1	-	-	-
광업 Mining	1	112	-	-	1	15	-	-
제조업 Manufacturing	1,232	3,289,402	28	1,959	1,064	868,255	135	64
전기·가스·수도업 Utilities	7	16,296	-	-	5	4,317	-	-
건설업 Construction	29	140,057	-	-	21	4,775	4	-
도매업 Wholesale	1,145	595,190	1	23	496	28,019	172	30
소매업 Retail	18	47,056	-	-	8	4,257	3	-
음식·숙박업 Food Services & Accommodation	30	39,975	-	-	8	529	4	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	142	248,520	1	10	65	81,479	15	1
금융·보험업 Finance & Insurance	98	901,645	1	4	21	4,952	9	17
부동산업 Real Estate	25	128,503	-	-	4	882	7	1
서비스업 Services	577	319,573	1	41	205	33,145	73	46
보건업 Health Care	1	2	-	-	1	1	-	-
기타 업종 Others	9	4,802	-	-	3	677	2	-

생산부서 : 국제세원관리담당관실(조세희 397-1456)

[다음페이지 계속]

[E] 가산세 등은 가산세액과 감면사후관리요건 불이행에 따른 감면분 추가납부세액을 합한 금액임

[E] Includes additional tax payment for excess exemption failed to fulfill requirements

12-2-3. 외국인투자법인 법인세 신고 현황 I (6/8)

Tax Return of Foreign-Invested Corporations by Industry I (6/8)

[단위 : 백만원]

In million won

구분 Classification		총부담세액 Total Tax Payable		기납부세액 Prepaid Tax Amount					
				소계 Sub- Total		중간예납 Interim Prepayment		수시부과 Occasional Assessment	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(20=15-18+19)		(21=22+ ~ +26)		(22)		(23)	
2005년	2005 Total	**	4,536,713	**	1,886,444	**	**	**	**
2006년	2006 Total	**	4,189,451	**	2,158,356	**	**	**	**
2007년	2007 Total	3,401	4,705,010	5,139	2,471,079	2,927	1,762,394	1	62
법인소재지별	by Location of Corporation	3,401	4,705,010	5,139	2,471,079	2,927	1,762,394	1	62
서울	Seoul	1,892	3,179,742	2,855	1,784,037	1,605	1,146,848	-	-
인천	Incheon	145	151,914	193	45,983	123	35,953	-	-
경기	Gyeonggi	675	496,956	1,067	228,164	605	202,645	1	62
강원	Gangwon	10	1,485	17	1,266	5	970	-	-
대전	Daejeon	20	44,082	35	18,293	15	16,888	-	-
충북	Chungbuk	56	81,008	87	25,493	49	23,049	-	-
충남	Chungnam	89	198,794	129	114,651	78	109,350	-	-
광주	Gwangju	43	13,338	57	11,239	37	9,194	-	-
전북	Jeonbuk	17	17,799	30	5,184	19	4,577	-	-
전남	Jeonnam	36	34,153	52	10,869	34	9,699	-	-
대구	Daegu	65	29,305	83	15,541	58	14,152	-	-
경북	Gyeongbuk	67	206,808	103	111,887	51	105,781	-	-
부산	Busan	128	65,382	202	23,046	110	17,531	-	-
울산	Ulsan	27	62,836	43	25,185	24	21,746	-	-
경남	Gyeongnam	119	120,995	172	49,940	109	43,923	-	-
제주	Jeju	12	413	14	301	5	88	-	-
업태별	by Industry [D]	3,401	4,705,010	5,139	2,471,079	2,927	1,762,394	1	62
농·임·어업	Agriculture, Forestry & Fishing	2	2,984	7	461	2	458	-	-
광업	Mining	1	97	1	31	1	28	-	-
제조업	Manufacturing	1,196	2,423,170	1,825	1,129,414	1,079	1,028,133	1	62
전기·가스·수도업	Utilities	7	11,979	10	6,724	8	5,892	-	-
건설업	Construction	30	135,282	44	58,440	24	53,968	-	-
도매업	Wholesale	1,219	567,224	1,687	252,611	1,051	239,391	-	-
소매업	Retail	20	42,798	35	20,380	12	19,189	-	-
음식·숙박업	Food Services & Accommodation	33	39,446	57	27,320	29	22,797	-	-
운수·창고·통신업	Transportation, Warehousing & Telecommunication	149	167,052	223	98,185	128	82,747	-	-
금융·보험업	Finance & Insurance	102	896,714	168	603,193	85	194,969	-	-
부동산업	Real Estate	32	127,622	82	150,576	18	6,251	-	-
서비스업	Services	598	286,515	978	120,928	479	106,101	-	-
보건업	Health Care	1	2	2	2	1	1	-	-
기타 업종	Others	11	4,125	20	2,814	10	2,469	-	-

생산부서 : 국제세원관리담당관실 (조세회 397-1456)

[다음페이지 계속]

12-2-3. 외국인투자법인 법인세 신고 현황 I (7/8)

Tax Return of Foreign-Invested Corporations by Industry I (7/8)

[단위 : 백만원]

In million won

구분 Classification	기납부세액 Prepaid Tax Amount						감면분 추가납부세액 Repayment of Tax Exemption	
	원천징수 Withholding of Income		신고납부전가산세액 Additional Taxes before Payment by Reporting		기타 Others			
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	(24)		(25)		(26)		(27)	
2005년 2005 Total	**	**	**	**	**	**	**	**
2006년 2006 Total	**	**	**	**	**	**	**	**
2007년 2007 Total	4,801	708,520	2	4	2	99	36	1,366
법인소재지별 by Location of Corporation	4,801	708,520	2	4	2	99	36	1,366
서울 Seoul	2,676	637,169	-	-	1	20	12	392
인천 Incheon	178	10,030	-	-	-	-	2	32
경기 Gyeonggi	986	25,456	1	1	-	-	14	754
강원 Gangwon	16	296	-	-	-	-	-	-
대전 Daejeon	33	1,405	-	-	-	-	-	-
충북 Chungbuk	82	2,445	-	-	-	-	2	12
충남 Chungnam	128	5,218	1	3	1	79	-	-
광주 Gwangju	46	2,045	-	-	-	-	-	-
전북 Jeonbuk	28	607	-	-	-	-	1	26
전남 Jeonnam	46	1,170	-	-	-	-	-	-
대구 Daegu	70	1,389	-	-	-	-	-	-
경북 Gyeongbuk	100	6,105	-	-	-	-	1	8
부산 Busan	193	5,515	-	-	-	-	1	10
울산 Ulsan	42	3,440	-	-	-	-	-	-
경남 Gyeongnam	164	6,017	-	-	-	-	3	132
제주 Jeju	13	213	-	-	-	-	-	-
업태별 by Industry [D]	4,801	708,520	2	4	2	99	36	1,366
농·임·어업 Agriculture, Forestry & Fishing	7	3	-	-	-	-	-	-
광업 Mining	1	3	-	-	-	-	-	-
제조업 Manufacturing	1,768	101,139	1	1	1	79	28	962
전기·가스·수도업 Utilities	10	832	-	-	-	-	-	-
건설업 Construction	41	4,472	-	-	-	-	1	159
도매업 Wholesale	1,501	13,220	-	-	-	-	4	181
소매업 Retail	32	1,191	-	-	-	-	-	-
음식·숙박업 Food Services & Accommodation	54	4,523	-	-	-	-	-	-
운수·창고·통신업 Transportation, Warehousing & Telecommunication	209	15,438	-	-	-	-	-	-
금융·보험업 Finance & Insurance	153	408,224	-	-	-	-	1	33
부동산업 Real Estate	81	144,326	-	-	-	-	-	-
서비스업 Services	924	14,804	1	3	1	20	2	31
보건업 Health Care	2	-	-	-	-	-	-	-
기타 업종 Others	18	345	-	-	-	-	-	-

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

12-2-3. 외국인투자법인 법인세 신고 현황 I (8/8)

Tax Return of Foreign-Invested Corporations by Industry I (8/8)

[단위 : 백만원]

In million won

구분 Classification		납부할세액계산 Account of Tax Amount to Be Paid							
		납부할세액 Tax Amount to Be Paid		공제초과액 Over-deducted Amount		분납할세액 Amount to Be Paid in Installment		차감납부세액 Adjusted Tax Amount to Be Paid	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(28=20-21)		(29)		(30)		(31=28+29-30)	
2005년	2005 Total	**	2,650,269	**	211,914	**	1,412,129	**	1,450,054
2006년	2006 Total	**	2,031,095	**	346,439	**	1,168,515	**	1,209,019
2007년	2007 Total	2,936	2,478,816	2,391	243,518	1,722	1,227,215	2,936	1,251,601
법인소재지별	by Location of Corporation	2,936	2,478,816	2,391	243,518	1,722	1,227,215	2,936	1,251,601
서울	Seoul	1,638	1,589,030	1,330	192,934	963	786,607	1,638	802,423
인천	Incheon	128	108,624	75	2,661	73	53,913	128	54,711
경기	Gyeonggi	577	282,600	519	13,053	334	139,078	577	143,522
강원	Gangwon	8	536	12	317	2	246	8	291
대전	Daejeon	19	26,329	17	540	9	12,928	19	13,401
충북	Chungbuk	50	56,092	41	565	37	27,894	50	28,197
충남	Chungnam	76	103,622	55	19,478	57	51,543	76	52,079
광주	Gwangju	38	2,517	22	417	13	1,169	38	1,348
전북	Jeonbuk	15	14,139	17	1,498	10	7,067	15	7,072
전남	Jeonnam	32	23,705	20	421	20	11,793	32	11,911
대구	Daegu	59	14,497	27	733	21	7,209	59	7,289
경북	Gyeongbuk	58	98,557	47	3,628	42	49,070	58	49,488
부산	Busan	107	44,785	102	2,439	57	22,052	107	22,732
울산	Ulsan	24	40,443	20	2,793	15	20,163	24	20,280
경남	Gyeongnam	99	73,001	79	1,814	66	36,340	99	36,661
제주	Jeju	8	339	8	227	3	143	8	196
업태별	by Industry [D]	2,936	2,478,816	2,391	243,518	1,722	1,227,215	2,936	1,251,601
농·임·어업	Agriculture, Forestry & Fishing	2	2,523	5	-	1	1,260	2	1,263
광업	Mining	1	67	-	-	1	33	1	33
제조업	Manufacturing	1,025	1,355,147	834	60,429	732	674,382	1,025	680,765
전기·가스·수도업	Utilities	5	6,061	5	806	5	3,031	5	3,030
건설업	Construction	25	77,628	24	627	11	38,613	25	39,015
도매업	Wholesale	1,062	327,988	712	13,194	534	159,249	1,062	168,740
소매업	Retail	16	23,032	21	614	10	11,512	16	11,520
음식·숙박업	Food Services & Accommodation	27	13,175	35	1,049	15	6,263	27	6,912
운수·창고·통신업	Transportation, Warehousing & Telecommunication	123	87,561	102	18,694	73	43,094	123	44,467
금융·보험업	Finance & Insurance	87	387,374	85	93,821	68	192,997	87	194,377
부동산업	Real Estate	24	24,048	63	47,001	16	12,017	24	12,031
서비스업	Services	528	171,555	494	5,937	250	83,447	528	88,108
보건업	Health Care	1	-	1	-	-	-	1	-
기타 업종	Others	10	2,657	10	1,346	6	1,317	10	1,340

생산부서 : 국제세원관리담당관실 (조세회 397-1456)

[2007년 12-2-3]

12-2-4. 외국인투자법인 법인세 신고 현황 II (1/8)

Tax Return of Foreign-Invested Corporations by Industry II (1/8)

[단위 : 백만원]

In million won

구분 Classification	총 신고 법인수 Total Number of Returns [B]	결산서상당기순손실 Net Loss [C]			결산서상당기순이익 Net Income [C]		
		법인수 Number of Returns	수입금액 Total Revenue	당기순손실 Taxable Income	법인수 Number of Returns	수입금액 Total Revenue	당기순이익 Taxable Income
		(1=2+3)	(2)		(3)		
수입금액 규모별 by Size of Total Revenue	6,489	2,424	44,533,862	5,681,681	4,065	312,622,279	23,884,425
10억 이하 1 billion won or less	526	209	153,864	104,422	317	231,543	22,558
20억 이하 2 billion won or less	606	207	294,016	119,115	399	577,242	59,653
50억 이하 5 billion won or less	852	210	656,899	218,132	642	2,125,465	212,095
100억 이하 10 billion won or less	657	135	1,004,080	238,851	522	3,757,342	422,216
200억 이하 20 billion won or less	534	124	1,824,413	563,331	410	5,820,170	578,157
500억 이하 50 billion won or less	544	83	2,678,452	375,128	461	14,619,026	1,319,379
1000억 이하 100 billion won or less	265	40	2,872,920	360,495	225	16,249,052	1,517,300
5000억 이하 500 billion won or less	349	44	8,834,400	1,287,619	305	63,657,820	5,076,844
5000억 초과 500 billion won over	97	16	26,083,291	1,829,357	81	205,460,002	14,427,455
자산규모별 by Size of Total Assets	6,489	2,424	44,533,862	5,681,681	4,065	312,622,279	23,884,425
5억 이하 500 million won or less	1,899	1,088	249,856	136,911	811	416,036	104,813
10억 이하 1 billion won or less	622	269	203,722	65,412	353	607,015	108,728
20억 이하 2 billion won or less	663	228	425,345	90,763	435	1,200,480	70,380
50억 이하 5 billion won or less	945	292	940,988	223,192	653	3,494,866	245,422
100억 이하 10 billion won or less	637	183	1,298,214	268,982	454	4,916,823	361,599
200억 이하 20 billion won or less	496	101	1,628,265	252,480	395	8,537,242	584,304
500억 이하 50 billion won or less	551	133	3,762,835	581,982	418	18,713,446	1,498,844
1000억 이하 100 billion won or less	271	46	1,957,971	454,946	225	22,910,736	1,488,224
5000억 이하 500 billion won or less	296	62	8,112,211	1,361,300	234	54,200,188	3,924,506
5000억 초과 500 billion won over	109	22	25,954,455	2,245,713	87	197,625,447	15,497,605
결산기별 by End of Business Year	6,489	2,424	44,533,862	5,681,681	4,065	312,622,279	23,884,425
1분기 1st Quarter	566	175	1,798,712	287,262	391	44,236,293	1,920,158
2분기 2nd Quarter	224	85	538,093	173,183	139	4,821,170	391,973
3분기 3rd Quarter	210	58	825,956	292,096	152	5,851,526	663,657
4분기 4th Quarter	5,489	2,106	41,371,101	4,929,140	3,383	257,713,290	20,908,637

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

[A] 2007년에 외국인 투자법인이 법인세를 신고한 것을 기준으로 함

[B] 외국인투자법인이란 외국인투자촉진법에 의한 법인으로 국세청에 외국인투자법인으로 등록된 법인임

[C] 당기순이익(당기순손실)은 법인세 신고시 제출한 표준손익계산서상 회사계상 금액임

12-2-4. 외국인투자법인 법인세 신고 현황 II (2/8)

Tax Return of Foreign-Invested Corporations by Industry II (2/8)

[단위 : 백만원]

In million won

구분 Classification	세무조정 Tax Adjustment							
	익금산입 Inclusion of Gains		손금산입 Inclusion of Losses		기부금한도초과 Excessive Donation		기부금한도초과이월 Excessive Donation Carried Over	
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	(4)		(5)		(6)		(7)	
수입금액 규모별 by Size of Total Revenue	5,828	42,995,864	4,084	39,404,523	397	31,794	75	44,714
10억 이하 1 billion won or less	499	78,797	269	68,731	21	461	-	-
20억 이하 2 billion won or less	593	70,841	352	58,534	28	122	4	12
50억 이하 5 billion won or less	840	346,680	632	279,248	38	428	8	38
100억 이하 10 billion won or less	655	638,638	543	429,463	56	404	7	13
200억 이하 20 billion won or less	532	1,126,494	484	629,463	54	657	11	171
500억 이하 50 billion won or less	542	1,833,364	529	1,181,101	50	1,611	12	334
1000억 이하 100 billion won or less	265	2,283,720	259	1,806,302	27	1,973	13	477
5000억 이하 500 billion won or less	349	7,834,632	349	6,504,466	48	10,955	12	3,809
5000억 초과 500 billion won over	97	27,409,635	96	26,982,866	26	12,981	8	39,860
자산규모별 by Size of Total Assets	5,828	42,995,864	4,084	39,404,523	397	31,794	75	44,714
5억 이하 500 million won or less	1,357	54,446	468	70,428	30	467	1	1
10억 이하 1 billion won or less	566	50,474	349	137,365	32	460	2	3
20억 이하 2 billion won or less	639	82,011	394	44,157	34	250	4	5
50억 이하 5 billion won or less	927	311,831	669	214,439	41	357	7	136
100억 이하 10 billion won or less	631	463,019	542	277,774	57	573	5	65
200억 이하 20 billion won or less	492	728,576	471	416,507	42	606	12	82
500억 이하 50 billion won or less	545	2,274,579	529	1,498,129	54	2,308	9	341
1000억 이하 100 billion won or less	269	2,724,902	262	1,757,056	27	3,385	11	360
5000억 이하 500 billion won or less	293	6,977,246	292	5,281,538	46	8,437	17	3,867
5000억 초과 500 billion won over	109	29,328,780	108	29,707,130	34	14,951	7	39,854
결산기별 by End of Business Year	5,828	42,995,864	4,084	39,404,523	397	31,794	75	44,714
1분기 1st Quarter	541	5,342,941	437	4,123,987	47	1,910	13	449
2분기 2nd Quarter	217	798,940	160	475,449	10	2,878	-	-
3분기 3rd Quarter	201	1,012,302	167	734,565	15	210	2	52
4분기 4th Quarter	4,869	35,841,681	3,320	34,070,522	325	26,796	60	44,213

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

[A] Based on corporation tax returns filed during 2007

[B] A foreign-invested corporation refers to a corporation established based on the foreign investment promotion act and one registered as such with the NTS

[C] Net income(Net loss) is based on the income statement submitted for corporation tax return

12-2-4. 외국인투자법인 법인세 신고 현황 II (3/8)

Tax Return of Foreign-Invested Corporations by Industry II (3/8)

[단위 : 백만원]

In million won

구분 Classification	각사업연도 소득금액 Income Amount of a Corporation for Each Business Year				과세표준계산 Account of Tax Base			
	적자법인 Corporations in Deficit		흑자법인 Corporations with Profit		이월결손금 Deficit Carried over		비과세소득 Non-taxable Income	
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	(8)		(9=3-2+4-5+6-7+8)		(10)		(11)	
수입금액 규모별 by Size of Total Revenue	2,317	-4,663,414	4,172	26,444,579	1,155	3,002,230	4	1,932
10억 이하 1 billion won or less	204	-100,576	322	29,239	126	9,981	1	371
20억 이하 2 billion won or less	198	-124,313	408	77,269	136	17,416	-	-
50억 이하 5 billion won or less	183	-203,752	669	265,537	183	43,286	1	523
100억 이하 10 billion won or less	114	-168,356	543	561,287	135	71,209	1	207
200억 이하 20 billion won or less	105	-267,909	429	780,252	75	68,841	-	-
500억 이하 50 billion won or less	70	-206,921	474	1,804,712	82	176,076	-	-
1000억 이하 100 billion won or less	32	-275,148	233	1,910,867	32	169,309	-	-
5000억 이하 500 billion won or less	43	-1,039,214	306	6,165,750	29	238,994	-	-
5000억 초과 500 billion won over	16	-1,756,425	81	14,754,413	16	2,158,737	1	831
자산규모별 by Size of Total Assets	2,317	-4,663,414	4,172	26,444,579	1,155	3,002,230	4	1,932
5억 이하 500 million won or less	1,071	-120,983	828	73,369	388	40,841	-	-
10억 이하 1 billion won or less	263	-98,878	359	55,760	120	23,620	-	-
20억 이하 2 billion won or less	221	-83,969	442	101,687	141	17,507	-	-
50억 이하 5 billion won or less	265	-218,158	680	338,001	175	53,952	-	-
100억 이하 10 billion won or less	168	-217,728	469	496,098	105	42,512	-	-
200억 이하 20 billion won or less	89	-189,363	407	833,780	73	72,725	2	894
500억 이하 50 billion won or less	114	-405,049	437	2,100,329	70	111,595	-	-
1000억 이하 100 billion won or less	41	-189,359	230	2,193,506	31	115,894	1	207
5000억 이하 500 billion won or less	59	-925,967	237	5,189,450	33	317,167	-	-
5000억 초과 500 billion won over	26	-2,213,960	83	15,062,599	19	2,206,417	1	831
결산기별 by End of Business Year	2,317	-4,663,414	4,172	26,444,579	1,155	3,002,230	4	1,932
1분기 1st Quarter	165	-264,101	401	3,117,412	100	444,372	-	-
2분기 2nd Quarter	81	-144,359	143	689,517	31	29,833	-	-
3분기 3rd Quarter	55	-111,806	155	761,262	33	53,932	-	-
4분기 4th Quarter	2,016	-4,143,148	3,473	21,876,388	991	2,474,093	4	1,932

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

12-2-4. 외국인투자법인 법인세 신고 현황 II (4/8)

Tax Return of Foreign-Invested Corporations by Industry II (4/8)

[단위 : 백만원]

In million won

구분 Classification	과세표준계산 Account of Tax Base						산출세액계산 Account of Calculated Tax Amount		
	소득공제 Income Deduction		선박표준이익 선박표준이익		과세표준 Calculated Tax Amount		소계 Sub- Total		
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	
	(12)		(13)		(14=9-10-11-12+13)		(15=16+17)		
수입금액 규모별 by Size of Total Revenue	44	379,682	7	7,300	3,316	23,068,035	3,330	5,736,155	
10억 이하 1 billion won or less	1	623	-	-	228	18,264	230	3,077	
20억 이하 2 billion won or less	3	2,840	-	-	314	57,013	315	11,486	
50억 이하 5 billion won or less	4	7,541	-	-	560	214,187	561	47,631	
100억 이하 10 billion won or less	14	72,854	2	835	450	417,852	453	99,404	
200억 이하 20 billion won or less	10	71,356	1	69	373	640,124	373	155,650	
500억 이하 50 billion won or less	5	140,674	1	84	418	1,488,046	421	367,067	
1000억 이하 100 billion won or less	3	75,287	1	95	219	1,666,366	219	413,973	
5000억 이하 500 billion won or less	1	3,664	1	629	291	5,923,721	294	1,477,794	
5000억 초과 500 billion won over	-	-	1	5,588	70	12,600,433	71	3,150,786	
자산규모별 by Size of Total Assets	44	379,682	7	7,300	3,316	23,068,035	3,330	5,736,155	
5억 이하 500 million won or less	3	14,987	-	-	488	17,541	489	2,651	
10억 이하 1 billion won or less	1	2,177	-	-	270	29,963	271	5,418	
20억 이하 2 billion won or less	1	623	-	-	349	83,557	349	17,453	
50억 이하 5 billion won or less	4	13,053	-	-	570	270,996	571	61,525	
100억 이하 10 billion won or less	3	33,357	1	18	403	420,247	407	100,468	
200억 이하 20 billion won or less	5	14,502	-	-	355	745,659	355	182,237	
500억 이하 50 billion won or less	11	160,181	2	164	389	1,828,717	390	452,550	
1000억 이하 100 billion won or less	7	50,796	-	-	213	2,026,609	216	504,176	
5000억 이하 500 billion won or less	8	86,343	3	1,530	211	4,787,470	212	1,194,472	
5000억 초과 500 billion won over	1	3,663	1	5,588	68	12,857,276	70	3,215,205	
결산기별 by End of Business Year	44	379,682	7	7,300	3,316	23,068,035	3,330	5,736,155	
1분기 1st Quarter	2	33,151	2	87	336	2,639,976	337	656,395	
2분기 2nd Quarter	1	7,491	-	-	125	652,193	126	161,830	
3분기 3rd Quarter	2	8,817	-	-	126	698,513	126	173,238	
4분기 4th Quarter	39	330,223	5	7,213	2,729	19,077,353	2,741	4,744,693	

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

12-2-4. 외국인투자법인 법인세 신고 현황 II (5/8)

Tax Return of Foreign-Invested Corporations by Industry II (5/8)

[단위 : 백만원]

In million won

구분 Classification	산출세액계산 Account of Calculated Tax Amount				공제감면세액 합계 Tax Credit and Exemption		가산세액 합계 Penalty Tax	
	산출세액 Calculated Tax Amount		기타 산출세액 Others		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount				
	(16)		(17)		(18)		(19)	
수입금액 규모별 by Size of Total Revenue	3,316	5,734,118	32	2,037	1,903	1,031,303	424	159
10억 이하 1 billion won or less	228	3,053	2	24	90	113	49	6
20억 이하 2 billion won or less	314	11,444	1	41	157	1,044	60	5
50억 이하 5 billion won or less	560	47,618	1	13	322	5,717	61	23
100억 이하 10 billion won or less	450	99,353	4	50	260	11,546	31	2
200억 이하 20 billion won or less	373	155,639	3	11	242	21,722	22	12
500억 이하 50 billion won or less	418	367,027	4	41	294	63,405	26	6
1000억 이하 100 billion won or less	219	413,964	2	9	165	64,370	13	16
5000억 이하 500 billion won or less	291	1,477,465	11	330	223	216,354	19	26
5000억 초과 500 billion won over	70	3,149,268	4	1,518	62	646,957	5	16
자산규모별 by Size of Total Assets	3,316	5,734,118	32	2,037	1,903	1,031,303	424	159
5억 이하 500 million won or less	488	2,637	1	13	155	127	138	18
10억 이하 1 billion won or less	270	5,395	1	23	132	309	62	7
20억 이하 2 billion won or less	349	17,453	-	-	189	2,044	52	31
50억 이하 5 billion won or less	570	61,484	1	41	296	6,422	68	23
100억 이하 10 billion won or less	403	100,410	6	59	248	10,867	32	8
200억 이하 20 billion won or less	355	182,222	3	16	222	27,258	14	5
500억 이하 50 billion won or less	389	452,544	2	6	287	74,080	29	7
1000억 이하 100 billion won or less	213	504,115	6	60	158	72,299	10	15
5000억 이하 500 billion won or less	211	1,194,355	7	117	157	192,588	12	17
5000억 초과 500 billion won over	68	3,213,503	5	1,702	59	645,309	7	28
결산기별 by End of Business Year	3,316	5,734,118	32	2,037	1,903	1,031,303	424	159
1분기 1st Quarter	336	656,374	2	21	184	35,262	43	6
2분기 2nd Quarter	125	161,788	1	42	60	9,540	13	17
3분기 3rd Quarter	126	173,238	-	-	66	15,903	9	2
4분기 4th Quarter	2,729	4,742,718	29	1,974	1,593	970,598	359	134

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

12-2-4. 외국인투자법인 법인세 신고 현황 II (6/8)

Tax Return of Foreign-Invested Corporations by Industry II (6/8)

[단위 : 백만원]

In million won

구분 Classification	총부담세액		기납부세액					
	Total Tax Payable		소계		중간예납		수시부과	
	법인수	금액	법인수	금액	법인수	금액	법인수	금액
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
	(20=15-18+19)		(21=22+ ~ +26)		(22)		(23)	
수입금액 규모별 by Size of Total Revenue	3,401	4,705,010	5,139	2,471,079	2,927	1,762,394	1	62
10억 이하 1 billion won or less	259	2,970	425	1,958	208	1,198	-	-
20억 이하 2 billion won or less	329	10,447	524	4,919	281	4,229	-	-
50억 이하 5 billion won or less	552	41,937	809	20,658	486	17,710	-	-
100억 이하 10 billion won or less	439	87,860	621	36,444	402	32,470	-	-
200억 이하 20 billion won or less	358	133,940	522	60,081	355	53,306	-	-
500억 이하 50 billion won or less	398	303,668	532	132,574	375	121,249	-	-
1000억 이하 100 billion won or less	212	349,619	262	149,146	199	134,513	1	62
5000억 이하 500 billion won or less	288	1,261,466	347	565,607	274	515,505	-	-
5000억 초과 500 billion won over	71	2,503,845	96	1,493,092	60	879,833	-	-
자산규모별 by Size of Total Assets	3,401	4,705,010	5,139	2,471,079	2,927	1,762,394	1	62
5억 이하 500 million won or less	579	2,541	955	1,176	399	1,035	-	-
10억 이하 1 billion won or less	305	5,116	512	2,537	229	2,342	-	-
20억 이하 2 billion won or less	359	15,439	556	7,097	315	6,592	-	-
50억 이하 5 billion won or less	570	55,126	856	26,396	507	24,776	-	-
100억 이하 10 billion won or less	397	89,609	610	38,129	360	35,010	-	-
200억 이하 20 billion won or less	334	154,985	477	66,233	327	60,959	-	-
500억 이하 50 billion won or less	373	378,478	520	157,954	351	145,526	1	62
1000억 이하 100 billion won or less	206	431,892	263	177,516	182	162,588	-	-
5000억 이하 500 billion won or less	206	1,001,900	285	466,804	198	427,274	-	-
5000억 초과 500 billion won over	72	2,569,924	105	1,527,237	59	896,292	-	-
결산기별 by End of Business Year	3,401	4,705,010	5,139	2,471,079	2,927	1,762,394	1	62
1분기 1st Quarter	349	621,139	506	475,184	299	197,620	-	-
2분기 2nd Quarter	129	152,306	200	66,003	110	61,386	-	-
3분기 3rd Quarter	128	157,336	184	67,315	116	63,065	-	-
4분기 4th Quarter	2,795	3,774,229	4,249	1,862,577	2,402	1,440,323	1	62

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

12-2-4. 외국인투자법인 법인세 신고 현황 II (7/8)

Tax Return of Foreign-Invested Corporations by Industry II (7/8)

[단위 : 백만원]

In million won

구분 Classification	기납부세액 Prepaid Tax Amount						감면분 추가납부세액 Repayment of Tax Exemption	
	원천징수 Withholding of Income		신고납부전가산세액 Additional Taxes before Payment by Reporting		기타 Others		법인수 Number of Returns	금액 Amount
	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount		
	(24)		(25)		(26)		(27)	
수입금액 규모별 by Size of Total Revenue	4,801	708,520	2	4	2	99	36	1,366
10억 이하 1 billion won or less	380	759	-	-	-	-	-	-
20억 이하 2 billion won or less	469	691	-	-	-	-	1	2
50억 이하 5 billion won or less	770	2,948	-	-	-	-	-	-
100억 이하 10 billion won or less	594	3,973	-	-	-	-	2	19
200억 이하 20 billion won or less	509	6,755	-	-	1	20	2	49
500억 이하 50 billion won or less	528	11,325	-	-	-	-	6	105
1000억 이하 100 billion won or less	258	14,568	1	3	-	-	6	368
5000억 이하 500 billion won or less	344	50,023	1	1	1	79	10	400
5000억 초과 500 billion won over	95	613,259	-	-	-	-	9	423
자산규모별 by Size of Total Assets	4,801	708,520	2	4	2	99	36	1,366
5억 이하 500 million won or less	773	141	-	-	-	-	1	1
10억 이하 1 billion won or less	470	196	-	-	-	-	-	-
20억 이하 2 billion won or less	520	505	-	-	-	-	-	-
50억 이하 5 billion won or less	815	1,620	-	-	-	-	-	-
100억 이하 10 billion won or less	592	3,119	-	-	-	-	2	19
200억 이하 20 billion won or less	473	5,254	-	-	1	20	2	26
500억 이하 50 billion won or less	513	12,365	-	-	-	-	9	279
1000억 이하 100 billion won or less	263	14,848	1	1	1	79	6	343
5000억 이하 500 billion won or less	280	39,527	1	3	-	-	9	359
5000억 초과 500 billion won over	102	630,945	-	-	-	-	7	339
결산기별 by End of Business Year	4,801	708,520	2	4	2	99	36	1,366
1분기 1st Quarter	489	277,564	-	-	-	-	2	44
2분기 2nd Quarter	197	4,617	-	-	-	-	1	10
3분기 3rd Quarter	177	4,250	-	-	-	-	3	33
4분기 4th Quarter	3,938	422,089	2	4	2	99	30	1,279

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

12-2-4. 외국인투자법인 법인세 신고 현황 II (8/8)

Tax Return of Foreign-Invested Corporations by Industry II (8/8)

[단위 : 백만원]

In million won

구분 Classification		납부할세액계산 Account of Tax Amount to Be Paid							
		납부할세액 Tax Amount to Be Paid		공제 초과액 Over-deducted Amount		분납할세액 Amount to Be Paid in Installment		차감납부세액 Adjusted Tax Amount to Be Paid	
		법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount	법인수 Number of Returns	금액 Amount
		(28=20-21)		(29)		(30)		(31=28+29-30)	
수입금액 규모별	by Size of Total Revenue	2,936	2,478,816	2,391	243,518	1,722	1,227,215	2,936	1,251,601
10억 이하	1 billion won or less	216	1,850	234	838	19	366	216	1,484
20억 이하	2 billion won or less	284	6,791	260	1,262	82	2,149	284	4,642
50억 이하	5 billion won or less	469	24,558	350	3,279	254	10,247	469	14,310
100억 이하	10 billion won or less	385	55,851	243	4,416	275	24,794	385	31,057
200억 이하	20 billion won or less	301	83,532	221	9,624	257	40,666	301	42,866
500억 이하	50 billion won or less	351	182,178	183	10,978	319	89,539	351	92,639
1000억 이하	100 billion won or less	193	210,049	69	9,207	188	104,485	193	105,564
5000억 이하	500 billion won or less	263	720,891	84	24,632	254	359,524	263	361,367
5000억 초과	500 billion won over	59	1,187,651	37	176,475	56	593,188	59	594,463
자산규모별	by Size of Total Assets	2,936	2,478,816	2,391	243,518	1,722	1,227,215	2,936	1,251,601
5억 이하	500 million won or less	505	1,787	578	420	15	200	505	1,587
10억 이하	1 billion won or less	248	3,340	279	761	53	986	248	2,354
20억 이하	2 billion won or less	311	9,480	266	1,138	128	3,489	311	5,991
50억 이하	5 billion won or less	487	32,743	386	4,013	298	13,988	487	18,754
100억 이하	10 billion won or less	342	55,388	271	3,888	261	25,399	342	29,989
200억 이하	20 billion won or less	280	95,020	198	6,243	241	45,353	280	49,667
500억 이하	50 billion won or less	337	232,013	185	11,210	316	114,947	337	117,067
1000억 이하	100 billion won or less	185	263,601	79	8,882	180	131,561	185	132,040
5000억 이하	500 billion won or less	183	560,537	102	25,082	175	279,432	183	281,105
5000억 초과	500 billion won over	58	1,224,907	47	181,881	55	611,860	58	613,047
결산기별	by End of Business Year	2,936	2,478,816	2,391	243,518	1,722	1,227,215	2,936	1,251,601
1분기	1st Quarter	298	254,924	217	108,924	202	125,769	298	129,155
2분기	2nd Quarter	103	88,324	102	2,011	62	43,507	103	44,818
3분기	3rd Quarter	109	92,474	77	2,419	69	45,507	109	46,966
4분기	4th Quarter	2,426	2,043,094	1,995	130,164	1,389	1,012,432	2,426	1,030,662

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[2007년 12-2-4]

12-2-5. 외국인투자법인 감면 현황

Reduction and Exemption of Corporation Tax for Foreign-invested Corporations [A] [B]

[단위 : 백만원]

In million won

구분 Classification		2005년 2005 Year		2006년 2006 Year		2007년 2007 Year	
		법인수	감면금액	법인수	감면금액	법인수	감면금액
		Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
		(1)		(2)		(3)	
합계	Total	151	544,614	159 [C]	366,032	151	402,233
고도기술사업 및 산업지원서비스업 감면	Investment in high-tech industry and industrial support service	50	298,911	71	149,100	76	163,119
외국인투자지역내 외국인투자 감면	Investment in the Foreign Investment Zone	5	21,824	9	26,573	10	22,303
경제자유구역내 외국인투자 감면	Investment in the Free Economic Zone	1	10	1	440	1	74
경제자유구역내 개발사업시행자 감면	Designated undertaker of development project in the Free Economic Zone	-	-	1	1	-	-
제주투자진흥기구의 개발사업시행자 감면	Designated undertaker of development project in the Jeju Investment Promotion Zone	-	-	-	-	-	-
기업도시개발구역내 외국인투자 감면	Investment in the Enterprise City Development Zone	-	-	2	13,866	-	-
기업도시개발구역내 개발사업시행자 감면	Designated undertaker of development project in the Enterprise City Development Zone	-	-	-	-	-	-
기타 외국인 투자유치 감면	Other domestic investment by foreigners	-	-	-	-	-	-
외국인투자기업 증자 감면	Capital increase of foreign-invested domestic enterprise	95	223,869	76	176,052	64	216,737
지역별	by Region of Establishment	151	544,614	159	366,032	151	402,233
서울	Seoul	**	**	**	**	24	20,555
인천	Incheon	**	**	**	**	6	1,653
경기	Gyeonggi	**	**	**	**	54	74,536
강원	Gangwon	**	**	**	**	2	370
대전	Daejeon	**	**	**	**	1	6,500
충북	Chungbuk	**	**	**	**	3	1,039
충남	Chungnam	**	**	**	**	15	16,675
광주	Gwangju	**	**	**	**	-	-
전북	Jeonbuk	**	**	**	**	2	22,494
전남	Jeonnam	**	**	**	**	5	17,526
대구	Daegu	**	**	**	**	6	10,945
경북	Gyeongbuk	**	**	**	**	5	115,388
부산	Busan	**	**	**	**	10	34,221
울산	Ulsan	**	**	**	**	3	36,191
경남	Gyeongnam	**	**	**	**	15	44,138
제주	Jeju	**	**	**	**	-	-

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[2007년 12-2-5]

[A] 2007년에 법인세를 신고한 외국인 투자법인이 법인세를 감면받은 내용임

[B] 외국인투자법인이란 외국인투자촉진법에 의한 법인으로 국세청에 외국인투자법인으로 등록된 법인임

[C] 중복감면법인 1개 있음

[A] Based on reduction and exemption granted during 2007

[B] A foreign-invested corporation refers to a corporation established based on the foreign investment promotion Act and one registered as such with the NTS

[C] One foreign-invested corporation was granted two types of tax reduction and exemption

12-3-1. 외국인 종합소득세 확정신고 현황 (1/2)

Summary of Final Return of Global Income Tax of Foreigners (1/2)

[단위 : 백만원]

In million won

구분 Classification		2007년 합계 2007 Total [A] [C]		외부조정신고자 Adjustment by CPA or CPTA		자기조정신고자 Self-Adjustment	
		인원	금액	인원	금액	인원	금액
		Number of Taxpayers	Amount	Number of Taxpayers	Amount	Number of Taxpayers	Amount
		(1)		(2)		(3)	
총수입금액	Total Revenue [B]	11,965	2,002,376	2,696	1,139,220	254	45,955
필요경비(-)	Necessary Expenses	11,835	1,339,087	2,696	978,546	254	42,243
배당소득가산액(+)	Gross-up Amount	194	6,015	43	733	-	-
이월결손금(-)	Deficit Carried Over	219	3,598	151	3,001	14	251
결손소득(+)	Deficit	449	14,175	251	10,158	33	1,056
과세소득(=)	Taxable Income	11,516	679,881	2,445	168,565	221	4,518
소득공제(-)	Income Deduction	-	47,081	-	14,356	-	937
공제부족액(+)	Deduction Exceeding Taxable Income	-	3,370	-	1,164	-	164
실제소득공제	Not Income Deduction	-	43,711	-	13,192	-	773
과세표준(=)	Tax Base	10,909	636,170	2,253	155,373	184	3,745
산출세액	Calculated Tax Amount	10,875	136,004	2,252	38,151	182	544
세액공제(-)	Tax Credit	5,452	10,529	809	2,012	74	24
감면세액(-)	Tax Exemption	989	2,317	466	459	37	22
결정세액(=)	Determined Tax Amount	10,675	123,156	2,252	35,680	182	498
가산세(+)	Penalty Tax	1,009	644	426	128	29	8
추가납부세액(+)	Tax to be Paid additionally	2	-	-	-	-	-
총결정세액(=)	Total Determined Tax Amount	10,714	123,800	2,275	35,808	183	506
기납부세액(-)	Tax Prepaid	7,445	67,455	1,905	18,444	133	287
중간예납	Interim Prepayment	2,478	12,175	1,533	10,862	93	94
토지등매매차익예정신고	Tax Pre-Paid for Capital Gains	2	188	2	188	-	-
토지등매매차익예정고지	Tax Pre-Notified for Capital Gains	-	-	-	-	-	-
수시 부과세액	Tax Occasionally Assessed	6	49	1	5	-	-
원천징수세액	Tax withheld or collected	5,645	55,043	896	7,389	56	193
환급할세액(+)	Tax Refundable	2,888	2,769	338	1,009	32	37
차가감 납부할세액(=)	Adjusted Tax Amount	7,961	59,114	2,001	18,373	156	256
분납할 세액(-)	Tax Amount to be Paid in Installment	349	8,405	266	4,928	-	-
무납·과소 납부세액(-)	Tax Amount not Paid or Under Paid	1,541	5,446	268	1,162	33	58
자진납부한 세액	Tax Amount Voluntarily Paid	6,420	45,263	1,733	12,283	123	198

생산부서 : 국제세원관리담당관실 (조세회 397-1456)

[다음 페이지 계속]

[A] 2007년 귀속 종합소득세 신고를 기준으로 작성함

[B] 총수입금액의 인원은 신고 건수를 의미함

[C] 외국인이란 대한민국 국적을 가지지 아니한 자 또는 대한민국 국적을 보유하는 개인으로서 외국에 영주권이 있는 자

[A] Based on global income tax returns filed for the taxable year of 2007

[B] Taxpayers of Total Revenue are taxpayers who file Final Return of Global Income Tax

[C] A Foreigner refers to a person who is not a Korean national, or a person who is a Korean national with the right of permanent residence in a foreign country

12-3-1. 외국인 종합소득세 확정신고 현황 (2/2)

Summary of Final Return of Global Income Tax of Foreigners (2/2)

[단위 : 백만원]

In million won

구분 Classification		간편장부신고자 Simplified Adjustment		기준경비율신고자 Standard Expense Rate		단순경비율신고자 Simplified Expense Rate		비사업자신고자 Taxpayers With No Business Income[D]	
		인원 Number of Taxpayers	금액 Amount	인원 Number of Taxpayers	금액 Amount	인원 Number of Taxpayers	금액 Amount	인원 Number of Taxpayers	금액 Amount
		(4)	(5)	(6)	(7)				
총수입금액	Total Revenue [B]	1,677	169,590	554	56,631	3,921	144,569	2,863	446,408
필요경비(-)	Necessary Expenses	1,676	150,266	554	39,954	3,920	91,315	2,735	36,763
배당소득가산액(+)	Gross-up Amount	5	30	8	33	22	233	116	4,985
이월결손금(-)	Deficit Carried Over	51	296	2	40	-	-	1	8
결손소득(+)	Deficit	165	2,961	-	-	-	-	-	-
과세소득(=)	Taxable Income	1,512	22,019	554	16,670	3,921	53,487	2,863	414,622
소득공제(-)	Income Deduction	-	5,271	-	1,833	-	11,136	-	13,548
공제부족액(+)	Deduction Exceeding Taxable Income	-	758	-	147	-	282	-	855
실제소득공제	Not Income Deduction	-	4,513	-	1,686	-	10,854	-	12,693
과세표준(=)	Tax Base	1,213	17,506	476	14,984	3,920	42,633	2,863	401,929
산출세액	Calculated Tax Amount	1,209	2,677	476	3,104	3,918	6,690	2,838	84,838
세액공제(-)	Tax Credit	982	206	140	77	1,298	388	2,149	7,822
감면세액(-)	Tax Exemption	157	17	108	274	94	45	127	1,500
결정세액(=)	Determined Tax Amount	1,202	2,452	474	2,753	3,876	6,257	2,689	75,516
가산세(+)	Penalty Tax	60	14	341	422	119	37	34	35
추가납부세액(+)	Tax to be Paid additionally	1	-	-	-	-	-	1	-
총결정세액(=)	Total Determined Tax Amount	1,205	2,466	486	3,175	3,876	6,294	2,689	75,551
기납부세액(-)	Tax Prepaid	652	1,600	305	1,110	2,337	4,241	2,113	41,773
중간에납	Interim Prepayment	282	270	205	468	352	284	13	197
토지등매매차익예정신고	Tax Pre-Paid for Capital Gains	-	-	-	-	-	-	-	-
토지등매매차익예정고지	Tax Pre-Notified for Capital Gains	-	-	-	-	-	-	-	-
수시부과세액	Tax Occasionally Assessed	1	-	1	-	-	-	3	44
원천징수세액	Tax withheld or collected	402	1,330	126	642	2,061	3,957	2,104	41,532
환급할세액(+)	Tax Refundable	242	163	48	94	1,478	249	750	1,217
차가감 납부할세액(=)	Adjusted Tax Amount	1,008	1,029	447	2,159	2,400	2,302	1,949	34,995
분납할 세액(-)	Tax Amount to be Paid in Installment	4	69	11	413	13	147	55	2,848
무납·과소 납부세액(-)	Tax Amount not Paid or Under Paid	186	118	116	306	593	404	345	3,398
자진납부한 세액	Tax Amount Voluntarily Paid	822	842	331	1,440	1,807	1,751	1,604	28,749

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[2008년 신규]

[D] 단순경비율에 의한 신고자로 과세미달자는 제외함

[E] 비사업자는 사업소득 또는 부동산소득이 없이 종합소득세를 신고한 자이며, 과세미달자는 제외함

[D] Excluding those under tax threshold

[E] Taxpayers who file global income tax return with no business or real estate income(excluding those under tax threshold)

12-3-2. 외국인 종합소득세 주요항목 신고 현황 I

Global Income Tax Return of Foreigners I

[단위 : 백만원]

In million won

구분 Classification		신고인원 Number of Returns [A] [B] (1)	종합소득 금액 Taxable Income (2)	소득공제 Income Deduction (3)	과세표준 Tax Base (4=2-3)	산출세액 Calculated Tax Amount (5)	세액감면 및 공제 Tax Exemption and Credit (6)	결정세액 Determined Tax Amount (7=5-6)
2005년	2005 Total	8,691	386,961	30,928	356,033	74,593	6,808	67,785
2006년	2006 Total	10,835	499,925	38,147	461,778	96,939	7,611	89,328
2007년	2007 Total	13,945	682,334	46,164	636,170	136,005	12,849	123,156
납세자 주소지별	by Residence in Korea	13,945	682,334	46,164	636,170	136,005	12,849	123,156
서울	Seoul	6,802	479,714	24,284	455,430	96,295	8,655	87,640
인천	Incheon	938	19,187	2,352	16,835	3,666	218	3,448
경기	Gyeonggi	2,225	73,047	7,509	65,538	15,020	2,130	12,890
강원	Gangwon	249	4,986	788	4,198	933	96	837
대전	Daejeon	432	7,282	1,213	6,069	1,198	220	978
충북	Chungbuk	307	6,927	937	5,990	1,248	264	984
충남	Chungnam	258	5,581	970	4,611	975	54	923
광주	Gwangju	246	2,890	563	2,327	435	14	420
전북	Jeonbuk	264	4,140	679	3,461	811	184	626
전남	Jeonnam	84	2,183	237	1,946	457	99	358
대구	Daegu	379	7,528	1,130	6,398	1,321	66	1,255
경북	Gyeongbuk	304	9,543	1,023	8,520	1,644	109	1,535
부산	Busan	693	23,947	2,310	21,637	5,123	472	4,651
울산	Ulsan	204	15,656	672	14,984	3,017	57	2,960
경남	Gyeongnam	439	17,636	1,146	16,490	3,545	192	3,353
제주	Jeju	121	2,087	351	1,736	317	19	298

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[2007년 12-3-1]

[A] 2007년 귀속 종합소득세 신고자를 기준으로 작성함

[B] 외국인이란 대한민국 국적을 가지지 아니한 자 또는 대한민국 국적을 보유하는 개인으로서 외국에 영주권이 있는 자

[A] Based on global income tax returns filed for the taxable year of 2007

[B] A Foreigner refers to a person who is not a Korean national, or a person who is a Korean national with the right of permanent residence in a foreign country

12-3-3. 외국인 종합소득세 주요항목 신고 현황 II

Global Income Tax Return of Foreigners II

[단위 : 백만원]

In million won

구분 Classification	신고인원 Number of Returns [A] [B]	종합소득 금액 Taxable Income	소득공제 Income Deduction	과세 표준 Tax Base	산출세액 Calculated Tax Amount	세액감면 및 공제 Tax Exemption and Credit	결정세액 Determined Tax Amount
	(1)	(2)	(3)	(4=2-3)	(5)	(6)	(7=5-6)
종합소득 규모별 by Size of Taxable Income	13,945	682,334	46,164	636,170	136,005	12,849	123,156
0 이하 No Taxable Income or less [C]	788	-	-	-	-	-	-
1천만 이하 10 million won or less	6,772	26,081	12,185	13,896	1,136	88	1,048
2천만 이하 20 million won or less	1,916	27,043	6,148	20,895	1,989	220	1,769
4천만 이하 40 million won or less	1,350	38,686	6,190	32,496	4,318	557	3,761
6천만 이하 60 million won or less	722	35,464	4,265	31,199	4,937	420	4,517
8천만 이하 80 million won or less	522	36,313	3,285	33,028	6,041	470	5,571
1억 이하 100 million won or less	404	36,114	2,997	33,117	6,747	505	6,242
2억 이하 200 million won or less	864	119,670	7,219	112,451	28,314	1,593	26,721
3억 이하 300 million won or less	188	45,521	1,963	43,558	11,616	468	11,148
5억 이하 500 million won or less	227	87,607	1,005	86,602	18,638	861	17,777
5억 초과 500 million won over	192	229,835	907	228,928	52,269	7,667	44,602
과세표준 규모별 by Size of Tax Base	13,945	682,334	46,164	636,170	136,005	12,849	123,156
1천만 이하 10 million won or less	8,373	36,225	16,053	20,172	1,639	152	1,487
1.2천만 이하 12 million won or less	474	6,682	1,490	5,192	457	49	408
3천만 이하 30 million won or less	1,736	40,397	6,938	33,459	4,127	528	3,599
4천만 이하 40 million won or less	489	19,424	2,420	17,004	2,453	249	2,204
4.6천만 이하 46 million won or less	212	10,308	1,186	9,122	1,426	155	1,271
6천만 이하 60 million won or less	433	25,355	2,591	22,764	3,905	271	3,634
7천만 이하 70 million won or less	280	19,879	1,722	18,157	3,360	275	3,085
8천만 이하 80 million won or less	237	19,417	1,606	17,811	3,428	230	3,198
8.8천만 이하 88 million won or less	156	14,162	1,098	13,064	2,671	126	2,545
1억 이하 100 million won or less	201	20,295	1,485	18,810	4,083	481	3,602
2억 이하 200 million won or less	781	114,323	6,372	107,951	27,724	1,384	26,340
3억 이하 300 million won or less	163	41,251	1,503	39,748	10,601	455	10,146
5억 이하 500 million won or less	219	85,283	804	84,479	18,014	828	17,186
10억 이하 1 billion won or less	127	86,916	529	86,387	19,346	2,053	17,293
10억 초과 1 billion won over	64	142,417	367	142,050	32,771	5,613	27,158

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[2007년 12-3-2]

[A] 2007년 귀속 종합소득세 신고자를 기준으로 작성함

[B] 외국인이란 대한민국 국적을 가지지 아니한 자 또는 대한민국 국적을 보유하고 있는 자로서 외국에 영주권이 있는 자

[C] 종합소득금액이 (-)인 경우 0으로 계산

[A] Based on global income tax returns filed for the taxable year of 2007

[B] A Foreigner refers to a person who is not a Korean national, or a person who is a Korean national with the right of permanent residence in a foreign country

[C] The case where the taxable income amount is below "0" at 0 calculation

12-3-4. 외국인근로자 근로소득 연말정산 신고 현황 (1/2)

Year-end Tax Settlement of Wage and Salary Income of Foreign Employees (1/2) [A][B][C]

[단위 : 백만원]

In million won

구분 Classification	2006년 2006 Total		2007년 2007 Total		상위 10% Upper 10% Class	
	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
	(1)		(2)		(3)	
급여총계 Gross Wage and Salary Total	241,719	3,080,181	282,064	4,506,666	28,206	2,011,695
비과세소득 Non-taxable Income	-	-	191,588	683,065	23,142	203,352
국외근로수당 Overseas Allowance	-	-	1,759	9,574	575	6,578
야근근로수당 Night-shift Allowance	-	-	109,700	189,647	2,237	4,986
기타비과세수당 Other Non-taxable Income	-	-	132,625	483,844	21,780	191,788
과세대상근로소득 Taxable Wage and salary	-	1,544,556	280,445	3,823,601	28,206	1,808,343
근로소득공제 Deduction for Wage and salary Income	-	-	280,445	1,898,119	28,206	390,892
근로소득금액 Adjusted Wage and salary	-	-	193,818	1,925,482	28,206	1,417,451
소득공제 Income Deduction	-	-	193,818	482,472	28,206	168,109
인적공제 Personal Deduction	-	-	192,757	212,693	27,284	56,307
기본공제 Basic Deduction	-	-	192,754	201,668	27,284	46,385
추가공제 Additional Deduction	-	-	6,496	8,835	5,074	7,797
다자녀추가공제 Multiple Children Deduction	-	-	3,022	2,190	2,907	2,125
특별공제 Special Deduction	-	-	13,410	53,434	12,366	51,569
보험료 Insurance Premium Deduction	-	-	13,302	30,791	12,275	29,676
의료비 Medical Expense Deduction	-	-	2,107	4,930	1,820	4,624
교육비 Education Expense Deduction	-	-	2,608	9,517	2,475	9,268
주택자금 Housing Fund Deduction	-	-	440	1,404	421	1,377
기부금 Deduction for Donation	-	-	3,476	6,635	3,360	6,549
혼인·이사·장례비 Marriage · Moving · Funeral Deduction	-	-	153	157	70	75
표준공제 Standard Deduction	-	-	147,548	130,507	15,772	15,747
연금보험료공제 Deduction for Pension Contribution	-	-	109,337	58,595	20,022	27,195
퇴직연금소득공제 Retirement Pension Deduction	-	-	27	32	10	22
조특법상 소득공제 Deduction Under STTCL [D]	-	-	9,106	18,108	7,891	17,268
개인연금저축소득공제 Personal Pension Savings Deduction	-	-	398	217	391	214
연금저축소득공제 Pension Savings Deduction	-	-	1,371	3,065	1,319	3,016
투자조합출자소득공제 Investment Association Deduction	-	-	12	72	12	72
신용카드소득공제 Credit Card Usage Deduction	-	-	8,672	14,425	7,497	13,643
우리사주조합출연금 Employee Stock Ownership Plan Deduction	-	-	98	327	94	321
소기업소상공인공제 Small And Micro Business Deduction	-	-	2	2	2	2

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[다음페이지 계속]

- [A] 2007년도 귀속분 근로소득 연말정산 지급조서신고자의 신고실적을 기준으로 함(과세미달자 포함). 신규입사자 및 중도퇴사자의 급여가 다수 포함되어 있으므로 본 통계표상의 급여는 근로자의 급여수준에 대한 지표로 사용하기 곤란함
- [B] 2007년 귀속분 근로소득 연말정산 신고자를 기준으로 작성. 과세표준 미달자를 포함. 종합소득신고자는 제외
- [C] 외국인이란 대한민국 국적을 가지지 아니한 자 또는 대한민국 국적을 보유하고 있는 개인으로서 외국에 영주권이 있는 자
- [D] 조세특례제한법상 소득공제를 말함
- [E] 조세특례제한법상 세액감면을 말함

12-3-4. 외국인근로자 근로소득 연말정산 신고 현황 (2/2)

Year-end Tax Settlement of Wage and Salary Income of Foreign Employees (2/2) [A] [B] [C]

[단위 : 백만원]

In million won

구분 Classification		2006년 2006 Total		2007년 2007 Total		상위 10% Upper 10% Class	
		인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount	인원 Taxpayers	금액 Amount
		(1)		(2)		(3)	
과세표준	Tax Base	-	1,103,437	123,897	1,443,010	27,664	1,249,342
산출세액	Calculated Tax Amount	-	256,076	123,875	320,182	27,659	304,688
세액공제	Tax Credit	-	26,610	122,059	20,331	26,431	11,946
근로소득세액공제	Wage and Salary Income Credit	-	-	122,059	18,650	26,431	10,270
을근납세조합공제	Taxpayer Association Credit	-	-	2,361	1,498	2,134	1,493
주택차입금세액공제	Home Mortgage Interest Credit	-	-	1	1	1	1
기부정치자금세액공제	Political Donation Credit	-	-	86	7	85	7
외국납부세액공제	Foreign Tax Credit	-	-	27	175	26	175
세액감면	Tax Exemption	-	-	3,133	16,108	2,030	15,936
소득세법상세액감면	Exemption Under the Income Tax Law	-	-	286	514	110	483
소득세법상세액감면	Exemption Under the STTCL [E]	-	-	2,847	15,594	1,920	15,453
결정세액	Determined Tax Amount	-	229,466	121,008	283,743	25,826	276,806
기납부세액	Prepaid Tax	-	-	159,941	243,579	25,919	231,020
환급세액	Tax Refundable	-	-	123,079	37,921	17,545	30,056
납부할세액	Tax Payable	-	-	63,078	78,084	9,096	75,842

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[2008년 신규]

[A] Based on year-end settlement of wage and salary income for the taxable year of 2007(including persons under tax threshold). Figures in the table are not suitable for using as an index of salary level of employees due to inclusion of new entries and retirements during the years

[B] Based on year-end settlement of wage and salary income for the taxable year of 2007. Includes persons under tax threshold, and excludes persons that filed global income tax return

[C] A foreigner refers to a person who is not a Korean national, or a person who is a Korean national with the right of permanent residence in a foreign country

[D] Deduction under the Special Tax Treatment Control Law

[E] Exemption under the Special Tax Treatment Control Law

12-3-5. 외국인근로자 근로소득 연말정산 주요항목 신고 현황

Selected Items of Year-end Tax Settlement of Wage and Salary Income of Foreign Employees

[단위 : 백만원]

In million won

구분 Classification		근로자수 Number of Employees	총급여 Gross Wage & Salary	근로 소득금액 Taxable Income	소득공제 Income Deductions	과세표준 Tax Base	산출세액 Calculated Tax Amount	세액감면 및 공제 Tax Exemptions and Credits	결정세액 Determined Tax Amount
		(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)	(8=6-7)
2005년	2005 Total	218,865	2,835,166	1,485,863	354,239	1,131,624	200,414	26,289	174,150
2006년	2006 Total	241,719	3,080,181	1,544,556	441,119	1,103,437	256,076	26,610	229,466
2007년	2007 Total [A] [B]	282,064	3,823,601	1,925,482	482,472	1,443,010	320,182	36,439	283,743
원천 징수지별	by Employer Location	282,064	3,823,601	1,925,482	482,472	1,443,010	320,182	36,439	283,743
서울	Seoul	43,954	1,425,833	1,041,261	134,168	907,093	234,292	12,443	221,849
인천	Incheon	27,743	251,891	78,831	38,399	40,431	5,067	1,651	3,416
경기	Gyeonggi	97,948	979,742	363,905	143,153	220,752	37,633	11,158	26,475
강원	Gangwon	2,095	23,245	9,374	3,551	5,823	842	140	701
대전	Daejeon	3,608	49,729	23,778	7,163	16,614	2,797	867	1,930
충북	Chungbuk	10,086	96,000	32,925	14,020	18,905	3,052	753	2,299
충남	Chungnam	14,356	145,693	52,061	21,712	30,348	4,467	1,442	3,025
광주	Gwangju	4,698	43,064	13,858	6,667	7,191	850	416	435
전북	Jeonbuk	4,685	43,046	13,801	6,629	7,173	934	226	709
전남	Jeonnam	3,091	25,780	7,674	3,850	3,825	415	142	273
대구	Daegu	8,427	82,869	26,697	12,821	13,876	1,442	596	845
경북	Gyeongbuk	15,725	157,577	56,693	23,317	33,376	4,893	1,297	3,596
부산	Busan	13,700	176,893	85,218	22,298	62,921	12,052	1,895	10,157
울산	Ulsan	5,933	66,233	27,044	8,991	18,053	3,186	627	2,559
경남	Gyeongnam	24,857	245,904	89,190	34,157	55,033	8,068	2,717	5,351
제주	Jeju	1,158	10,102	3,172	1,576	1,596	192	69	123
과세표준 규모별	by Size of Tax Base	282,064	3,823,601	1,925,482	482,472	1,443,010	320,182	36,439	283,743
과세미달	Under tax threshold	158,167	748,871	95,758	95,758	-	-	-	-
1천만 이하	10 million won or less	106,770	1,499,647	524,977	270,691	254,286	20,343	11,146	9,197
1.2천만 이하	12 million won or less	2,190	59,420	33,636	9,672	23,964	2,103	985	1,118
3천만 이하	30 million won or less	6,749	253,449	166,169	39,712	126,456	15,423	4,742	10,681
4천만 이하	40 million won or less	1,632	91,833	68,474	11,751	56,723	8,174	1,775	6,399
4.6천만 이하	46 million won or less	819	53,429	41,339	6,152	35,187	5,463	1,050	4,413
6천만 이하	60 million won or less	1,339	101,630	81,150	10,680	70,470	12,297	2,450	9,846
7천만 이하	70 million won or less	729	65,081	53,444	6,189	47,255	9,006	1,461	7,545
8천만 이하	80 million won or less	556	55,385	46,221	4,699	41,523	8,294	1,355	6,939
8.8천만 이하	88 million won or less	345	38,014	32,146	3,186	28,959	6,099	810	5,289
1억 이하	100 million won or less	493	59,266	50,633	4,447	46,186	10,397	1,720	8,678
2억 이하	200 million won or less	1,446	240,013	211,384	15,584	195,799	51,612	6,166	45,446
3억 이하	300 million won or less	212	58,520	53,156	2,330	50,827	15,309	1,381	13,928
5억 이하	500 million won or less	298	127,353	117,558	1,001	116,557	37,308	1,238	36,070
10억 이하	1 billion won or less	216	156,557	146,245	472	145,773	48,493	108	48,385
10억 초과	1 billion won over	103	215,133	203,192	148	203,045	69,861	52	69,809

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[2007년 12-3-3]

[A] 외국인이란 대한민국 국적을 가지지 아니한 자 또는 대한민국 국적을 보유하는 개인으로서 외국에 영주권이 있는 자

[B] 총급여에는 비과세 급여가 포함되지 아니함

[A] A foreigner refers to a person who is not a Korean national, or a person who is a Korean national with the right of permanent residence in a foreign country

[B] Non-taxable wage and salary is not included in the gross wage and salary

12-4-1. 외국계기업 국내진출 현황

Number of Foreign Corporations and Foreign-Invested Corporations

[단위 : 개]

In each

구분 Classification	합계 Total (1=2+3+4)	외국인투자기업 Foreign-invested Corporation (2)	외국법인 Foreign Corporation	
			국내지점 Branch (3)	연락사무소 Liaison office (4)
2003년 2003 Total	7,211	4,678	1,381	1,152
2004년 2004 Total	7,525	4,889	1,400	1,236
2005년 2005 Total	7,895	5,085	1,485	1,325
2006년 2006 Total	9,628	6,573	1,592	1,463
2007년 2007 Total [A]	9,682	6,569	1,585	1,528
업태별 by Industry	9,682	6,569	1,585	1,528
농·임·어업 Agriculture, Forestry & Fishing	13	12	1	**
광업 Mining	3	3	-	**
제조업 Manufacturing	2,085	2,038	47	**
전기·가스·수도업 Utilities	19	19	-	**
건설업 Construction	104	73	31	**
도매업 Wholesale	2,808	2,283	525	**
소매업 Retail	64	46	18	**
음식·숙박업 Food Services & Accommodation	89	84	5	**
운수·창고·통신업 Transportation, Warehousing & Telecommunication	350	271	79	**
금융·보험업 Finance & Insurance	376	274	102	**
부동산업 Real Estate	178	138	40	**
서비스업 Services	2,000	1,296	704	**
보건업 Health Care	3	3	-	**
기타 Others	62	29	33	**
지역별 by Location of Corporation	9,682	6,569	1,585	1,528
서울 Seoul	6,079	3,783	1,140	1,156
인천 Incheon	311	243	43	25
경기 Gyeonggi	1,679	1,318	202	159
강원 Gangwon	33	26	4	3
대전 Daejeon	70	54	10	6
충북 Chungbuk	105	98	-	7
충남 Chungnam	168	136	20	12
광주 Gwangju	74	70	1	3
전북 Jeonbuk	41	37	3	1
전남 Jeonnam	97	72	14	11
대구 Daegu	120	104	12	4
경북 Gyeongbuk	149	112	29	8
부산 Busan	428	255	66	107
울산 Ulsan	58	46	8	4
경남 Gyeongnam	241	194	29	18
제주 Jeju	29	21	4	4

생산부서 : 국제세원관리담당관실(조세회 397-1456)

[2007년 12-4-1]

[A] 2007. 12. 31. 현재 가동법인수임

[B] **란은 통계 생산을 하지 않음

[A] Based on number of corporations in operation as of Dec. 31, 2007

[B] Statistics are not compiled for **

12-5-1. 이중과세방지협약 체결 현황

Income Tax Conventions for the Avoidance of Double Taxation [A]

체약국 Contracting State	체결일자 Date	체약국 Contracting State	체결일자 Date
시행국(71) Effective(71)			
1. 일본	Japan	'70.10.29	
3. 독일	Germany	'78.5.4	
5. 덴마크	Denmark	'79.1.7	
7. 미국	U.S.A.	'79.10.20	
9. 프랑스	France	'81.2.1	
11. 네덜란드	The Netherlands	'81.4.17	
13. 핀란드	Finland	'81.12.23	
15. 말레이시아	Malaysia	'83.1.2	
17. 호주	Australia	'84.1.1	
19. 방글라데시	Bangladesh	'84.8.22	
21. 스리랑카	Sri Lanka	'86.6.20	
23. 필리핀	The Philippines	'86.11.9	
25. 파키스탄	Pakistan	'87.10.20	
27. 인도네시아	Indonesia	'89.5.3	
29. 헝가리	Hungary	'90.4.1	
31. 아일랜드	Ireland	'91.12.27	
33. 이태리	Italy	'92.7.14	
35. 이집트	Egypt	'94.2.5	
37. 중국	China	'94.9.28	
39. 스페인	Spain	'94.11.21	
41. 피지	Fiji	'95.2.17	
43. 불가리아	Bulgaria	'95.6.22	
45. 남아프리카공화국	South Africa	'96.1.7	
47. 포르투갈	Portugal	'97.12.21	
49. 파푸아뉴기니	Papua New Guinea	'98.3.21	
51. 우즈베키스탄	Uzbekistan	'98.12.25	
53. 쿠웨이트	Kuwait	'00.6.13	
55. 우크라이나	Ukraine	'02.3.19	
57. 벨라루스	Belarus	'03.6.17	
59. 칠레	Chile	'03.7.25	
61. 아랍에미리트연방	U.A.E	'05.3.2	
63. 라오스	Laos	'06.2.9	
65. 슬로베니아	Slovenia	'06.3.2	
67. 크로아티아	Croatia	'06.9.15	
69. 베네수엘라	Venezuela	'07.1.15	
71. 아이슬란드	Iceland	'08.10.23	
서명국(7) Signed(7)			
1. 수단	Sudan	'04.9.9	
3. 이란	Iran	'06.7.6	
5. 카타르	Qatar	'07.3.27	
7. 라트비아	Latvia	'08.10.23	
가서명국(2) Initialed(2)			
1. 탄자니아	Tanzania	'99.4.1	
2. 태국	Thailand	'77.10.12	
4. 영국	United Kingdom	'78.5.13	
6. 벨지움	Belgium	'79.9.19	
8. 캐나다	Canada	'80.12.19	
10. 싱가포르	Singapore	'81.2.11	
12. 스위스	Switzerland	'81.4.22	
14. 스웨덴	Sweden	'82.9.9	
16. 뉴질랜드	New Zealand	'83.4.22	
18. 노르웨이	Norway	'84.3.1	
20. 터어키	Turkey	'84.3.27	
22. 인도	India	'86.8.31	
24. 룩셈부르크	Luxembourg	'86.12.26	
26. 오스트리아	Austria	'87.12.1	
28. 튀니지	Tunisia	'89.11.25	
30. 브라질	Brazil	'91.11.21	
32. 폴란드	Poland	'92.2.21	
34. 몽골	Mongolia	'93.6.6	
36. 베트남	Vietnam	'94.9.9	
38. 루마니아	Romania	'94.10.6	
40. 멕시코	Mexico	'95.2.11	
42. 체코	Czech	'95.3.3	
44. 러시아	Russia	'95.8.24	
46. 이스라엘	Israel	'97.12.13	
48. 몰타	Malta	'98.3.21	
50. 그리스	Greece	'98.7.10	
52. 카자흐스탄	Kazakhstan	'99.4.9	
54. 모로코	Morocco	'00.6.16	
56. 네팔	Nepal	'03.5.29	
58. 슬로바키아	Slovakia	'03.7.8	
60. 미얀마	Myanmar	'03.8.4	
62. 요르단	Jordan	'05.3.28	
64. 오만	Oman	'06.2.13	
66. 알제리	Algeria	'06.8.31	
68. 알바니아	Albania	'07.1.13	
70. 리투아니아	Lithuania	'07.7.14	
2. 나이지리아	Nigeria	'06.11.6	
4. 사우디아라비아	Saudi Arabia	'07.3.24	
6. 아제르바이잔	Azerbaijan	'08.5.15	
2. 에스토니아	Estonia	'99.12.10	

생산부서 : 국제협력담당관실(박재형 397-1402)

[2007년 12-5-1]

[A] 2008. 10. 31 현재
[A] As of Oct. 31, 2007

13

세무조사

13-1. 개인사업자 조사 실적

Result of Audits on Individual Taxpayers

[단위 : 백만원]

In million won

구분 Classification	확정신고 인원 Number of Returns [A]	조사인원 Number of Audits [B]	결정 수입금액 Determined Revenue after Audit	신고 소득금액 Total Income before Audit	결정 소득금액 Determined Income after Audit	부과세액 Assessed Tax Amount [C]
	(1)	(2)	(3)	(4)	(5)	(6)
2003년 2003 Total	2,010,363	4,522	4,179,919	**	746,470	202,573
2004년 2004 Total	2,114,527	4,370	4,402,520	**	742,248	211,782
2005년 2005 Total	2,235,905	3,989	6,715,682	**	887,412	229,786
2006년 2006 Total	2,279,497	4,049	10,148,827	1,240,974	1,862,174	456,339
2007년 2007 Total	2,736,478	4,090	11,576,063	1,182,516	1,964,895	577,460
지방청별 by RTO	2,736,478	4,090	11,576,063	1,182,516	1,964,895	577,460
서울청 Seoul	764,795	1,192	3,770,816	462,780	744,949	208,093
충부청 Jungbu	873,725	1,290	3,876,942	318,977	581,436	210,906
대전청 Daejeon	226,481	332	690,656	99,789	140,607	23,958
광주청 Gwangju	204,944	293	524,611	56,196	89,563	20,882
대구청 Daegu	238,369	349	1,012,226	99,567	160,337	38,175
부산청 Busan	428,164	634	1,700,812	145,207	248,003	75,446
수입금액 규모별 by Size of Total Revenue	2,736,478	4,090	11,576,063	1,182,516	1,964,895	577,460
1억 이하 100 million won or less	**	157	167,765	4,214	19,931	17,464
5억 이하 500 million won or less	**	1,152	574,442	83,155	152,176	60,439
10억 이하 1 billion won or less	**	1,130	1,199,943	175,579	289,270	78,108
50억 이하 5 billion won or less	**	1,351	4,702,460	523,419	887,543	263,874
50억 초과 5 billion won over	**	300	4,931,453	396,149	615,975	157,575

생산부서 : 조사기획과(최종환 397-1932)

[2007년 13-1]

[A] 당해년도 확정신고 인원을 말함

[B] 2007년도중에 조사 완료한 실적을 기준으로 작성함

[C] 부과세액은 소득세와 기타세를 포함한 것임

[D] **란은 통계 생산을 하지 않음

[A] Refers to the number of final return filed during each year

[B] Statistics compiled based on audits concluded in 2007

[C] Assessed tax amount is the sum of income tax and other taxes

[D] Statistics are not compiled for **

13-2. 양도소득세 조사 실적

Result of Audits on Capital Gains Tax

[단위 : 백만원]

In million won

구분 Classification		신고인원 Number of Returns [A] (1)	조사건수 Number of Audits [B] (1)	결정 양도가액 Assessed Transfer Price (3)	부과세액 Assessed Tax Amount (6)
2003년	2003 Total	**	7,167	**	144,484
2004년	2004 Total	**	9,626	**	311,237
2005년	2005 Total	**	7,787	**	210,415
2006년	2006 Total	623,770	7,056	3,988,587	189,771
2007년	2007 Total	451,882	6,000	4,337,727	251,533
지방청별	by RTO	451,882	6,000	4,337,727	251,533
서울청	Seoul	99,854	2,348	2,252,217	79,476
충부청	Jungbu	159,225	2,052	1,229,147	87,855
대전청	Daejeon	44,901	437	258,065	24,410
광주청	Gwangju	37,440	309	158,913	11,426
대구청	Daegu	40,595	303	193,551	22,558
부산청	Busan	69,867	551	245,834	25,808

생산부서 : 재산세과(신회철 397-1752)

[2007년 13-2]

[A] 2007년 귀속 양도소득세 신고인원임

[B] 2007년도 중에 조사 완료한 실적을 기준으로 작성

[C] **란은 통계 생산을 하지 않음

[A] Number of taxpayers who filed capital gains tax returns for the 2007 taxable year

[B] Statistics compiled based on audits concluded in 2007

[C] Statistics are not compiled for **

13-3. 법인사업자 조사 실적 (1/2)

Result of Audits on Corporations (1/2)

[단위 : 백만원]

In million won

구분 Classification		가동 법인수 Number of Operation [A]	조사 법인수 Number of Audits [B]	결정 수입금액 Determined Revenue after Audit	신고 소득금액 Determined Income before Audit	결정 소득금액 Determined Income after Audit	부과세액 Assessed Tax Amount [C]
		(1)	(2)	(3)	(4)	(5)	(6)
2003년	2003 Total	317,154	4,536	283,662,704	**	18,115,598	2,349,512
2004년	2004 Total	330,187	5,683	458,911,769	**	26,406,007	3,140,888
2005년	2005 Total	341,866	6,343	379,353,451	**	26,009,516	3,015,769
2006년	2006 Total	360,821	5,545	473,187,372	42,038,248	47,442,864	2,799,273
2007년	2007 Total	372,393	4,174	376,494,318	37,178,834	44,224,855	3,936,255
지방청별	by RTO	372,393	4,174	376,494,318	37,178,834	44,224,855	3,936,255
서울청	Seoul	136,579	1,521	222,915,675	18,099,893	22,848,765	2,339,199
충부청	Jungbu	98,815	1,001	102,358,110	16,602,462	17,937,241	957,383
대전청	Daejeon	30,632	351	8,233,820	498,704	694,221	171,912
광주청	Gwangju	32,231	337	6,482,214	240,870	359,477	71,643
대구청	Daegu	26,892	341	7,322,438	468,278	676,746	107,038
부산청	Busan	47,244	623	29,182,061	1,268,627	1,708,405	289,080

생산부서 : 조사기획과(심육기 397-1912)

[다음페이지 계속]

[A] 전년도 말 현재 가동법인을 말함

[B] 2007년도중에 조사 완료한 실적을 기준으로 함

[C] 부과세액은 법인세와 기타세를 포함한 것임

[D] **란은 통계 생산을 하지 않음

[A] Based on corporations in operation as of the end of previous year

[B] Statistics based on audits concluded in 2007

[C] Assessed tax amount is the sum of corporation tax and other taxes

[D] Statistics are not compiled for **

13-3. 법인사업자 조사 실적 (2/2)

Result of Audits on Corporations (2/2)

[단위 : 백만원]

In million won

구분 Classification	신고 법인수 Number of Returns [E]	조사 법인수 Number of Audits [B]	결정 수입금액 Determined Revenue after Audit	신고 소득금액 Determined Income before Audit	결정 소득금액 Determined Income after Audit	부과세액 Assessed Tax Amount [C]
	(1)	(2)	(3)	(4)	(5)	(6)
법인규모별 by Scale of Corporation	352,647	4,174	376,494,318	37,178,834	44,224,855	3,936,255
대법인 Large Corporation [F]	67,235	769	351,349,880	35,680,816	40,741,453	2,916,044
중소법인 Medium & Small Corporation	285,412	3,405	25,144,438	1,498,018	3,483,402	1,020,211
수입금액 규모별 by Size of Total Revenue	352,647	4,174	376,494,318	37,178,834	44,224,855	3,936,255
5억 이하 500 million won or less	166,714	150	26,505	46,049	459,566	114,851
10억 이하 1 billion won or less	47,462	141	108,720	48,370	122,535	38,549
20억 이하 2 billion won or less	48,500	474	692,664	48,175	135,041	52,919
50억 이하 5 billion won or less	49,375	1,165	4,211,658	189,116	495,453	149,723
100억 이하 10 billion won or less	20,673	660	4,665,761	295,823	655,014	213,379
200억 이하 20 billion won or less	10,297	455	6,440,541	421,559	913,148	287,796
500억 이하 50 billion won or less	5,895	549	16,463,783	1,022,637	1,530,841	358,065
1000억 이하 100 billion won or less	1,848	219	15,677,889	866,277	1,236,298	246,387
5000억 이하 500 billion won or less	1,483	265	55,277,334	3,670,861	4,620,487	666,094
5000억 초과 500 billion won over	400	96	272,929,463	30,569,967	34,056,472	1,808,492

생산부서 : 조사기획과(심육기 397-1912)

[2007년 13-3]

[E] 2006년에 법인세를 신고한 것을 기준으로 함

[F] 대법인은 총수입금액 300억원 이상 법인임

[E] Based on corporations tax returns filed during 2006

[F] Large corporation is a corporation with a total revenue of more than 30 billion won

13-4. 부가가치세 조사 실적

Result of Audits on Value Added Tax

[단위 : 백만원]

In million won

구분 Classification		조사인원 Number of Audits [A] (1)	적출과표 Deficiency in Tax Base (2)	부과세액 Assessed Tax Amount (3)	업체당 부과세액 Assessed Tax Amount per Audit (4=3/1)
2003년	2003 Total	4,400	14,715,223	544,099	124
2004년	2004 Total	6,847	23,875,653	1,051,905	154
2005년	2005 Total	7,825	22,768,355	860,931	110
2006년	2006 Total	5,791	16,857,353	459,658	79
2007년	2007 Total	5,038	18,952,561	733,203	146
지방청별	by RTO	5,038	18,952,561	733,203	146
서울청	Seoul	1,958	13,456,730	437,492	223
충부청	Jungbu	1,381	3,613,721	176,845	128
대전청	Daejeon	350	570,965	32,247	92
광주청	Gwangju	337	290,699	19,093	57
대구청	Daegu	371	368,827	17,937	48
부산청	Busan	641	651,619	49,589	77
납세자 종류별	by Type of Taxpayers	5,038	18,952,561	733,203	146
법인	Corporations	2,377	16,653,621	578,963	244
개인	Individuals	2,661	2,298,940	154,240	58

생산부서 : 조사기획과(최종환 397-1932)

[2007년 13-4]

[A] 2007년도중에 조사 완료한 실적을 기준으로 작성

[A] Statistics compiled based on audits concluded in 2007

13-5. 주류 유통과정 추적조사 실적

Result of Audits on Liquor Distributor

[단위 : 건, 백만원]

In case, In million won

구분 Classification		조사건수 Number of Audits (1)	적출금액 Deficiency in Delivered Amount (2)	부과세액 Assessed Tax Amount (3)	벌과금 Fine (4)	면허취소 Revocation of License (5)	면허정지 Suspension of License (6)
2003년	2003 Total	15	13,070	2,280	100	1	8
2004년	2004 Total	78	155,923	15,109	7,000	27	29
2005년	2005 Total	56	117,190	6,647	5,110	31	16
2006년	2006 Total	120	102,185	9,353	4,941	36	47
2007년	2007 Total [A]	103	70,253	7,366	3,086	24	55
지방청별	by RTO	103	70,253	7,366	3,086	24	55
서울청	Seoul	20	27,001	3,212	1,562	10	8
충부청	Jungbu	23	30,399	2,654	765	7	5
대전청	Daejeon	10	2,112	436	213	4	3
광주청	Gwangju	15	3,670	749	170	1	12
대구청	Daegu	17	1,734	157	81	2	9
부산청	Busan	18	5,337	158	295	-	18

생산부서 : 소비세과(김종환 397-1862)

[2007년 13-5]

[A] 2007년 주류 유통과정 조사실적을 기준으로 작성함

[A] Based on result of tax audit on liquor distributor during 2007

13-6. 주식변동 조사 실적

Result of Audits on Stock Transfer Status

[단위 : 백만원]

In million won

구분 Classification	2003년		2004년		2005년		2006년		2007년	
	조사건수	부과세액	조사건수	부과세액	조사건수	부과세액	조사건수	부과세액	조사건수	부과세액
	Number of Audits	Assessed Tax Amount	Number of Audits	Assessed Tax Amount	Number of Audits	Assessed Tax Amount	Number of Audits	Assessed Tax Amount	Number of Audits [A]	Assessed Tax Amount
	(1)		(2)		(3)		(4)		(5)	
지방청별 by RTO	732	253,657	661	321,190	313	266,602	288	481,971	287	401,681
서울청 Seoul	368	123,721	402	237,682	170	209,242	162	405,113	170	379,459
충부청 Jungbu	203	90,805	146	48,177	49	31,972	89	56,244	88	16,414
대전청 Daejeon	37	5,536	21	3,013	17	8,529	6	13,603	8	3,064
광주청 Gwangju	40	11,987	22	4,540	23	3,841	8	844	6	951
대구청 Daegu	23	10,002	27	13,912	24	8,072	12	3,620	6	576
부산청 Busan	61	11,606	43	13,866	30	4,946	11	2,547	9	1,217

생산부서 : 재산세과(정규직 397-1756)

[2007년 13-6]

[A] 2007년 중 주식변동조사 실시분을 기준으로 작성

[A] Based on the result of audits executed during 2007

13-7. 자료상 조사 실적

Result of Audits on Fraudulent Tax Invoice Traders

[단위 : 건]

In case

구분 Classification		합계 Total [A]		법인사업자 Corporations		개인사업자 Individuals	
		조사건수 Number of Audits	고발인원 Number of Accusation	조사건수 Number of Audits	고발인원 Number of Accusation	조사건수 Number of Audits	고발인원 Number of Accusation
		(1=2+3)		(2)		(3)	
2005년	2005 Total	5,488	3,725	**	1,957	**	1,768
2006년	2006 Total	2,256	1,836	1,263	1,042	993	794
2007년	2007 Total	2,280	1,702	1,404	1,053	876	649
지방청별	by RTO	2,280	1,702	1,404	1,053	876	649
서울청	Seoul	1,109	805	782	574	327	231
충부청	Jungbu	653	492	388	296	265	196
대전청	Daejeon	91	66	57	41	34	25
광주청	Gwangju	93	62	48	30	45	32
대구청	Daegu	173	143	56	48	117	95
부산청	Busan	161	134	73	64	88	70

생산부서 : 조사기획과(최종환 397-1932)

[2007년 13-7]

[A] 2007년중에 고발한 실적을 기준으로 작성

[B] **란은 통계생산을 하지 않음

[A] Based on accusations made in 2007

[B] Statistics are not compiled for **

13-8. 조세범칙 조사 실적

Result of Criminal Tax Investigations

[단위 : 백만원]

In million won

구분 Classification	처분유형 Result of Investigation					부과세액 Assessed Tax Amount [D]	벌과금 Fine
	계 Number of Investigations [A] (1=2+3+4+5)	통고처분 Pre-trial Penalty Notification (2)	불이행고발 [B] (3)	고발 [C] (4)	무혐의 Dismissal (5)		
2003년 2003 Total	172	6	1	163	2	396,985	602
2004년 2004 Total	347	28	10	298	11	1,026,218	2,873
2005년 2005 Total	327	39	11	266	11	904,502	4,336
2006년 2006 Total	399	41	7	321	30	529,878	5,575
2007년 2007 Total	554	96	21	413	24	832,667	22,326
지방청별 by RTO	554	96	21	413	24	832,667	22,326
서울청 Seoul	160	46	1	107	6	413,559	11,973
충부청 Jungbu	127	19	9	94	5	228,425	3,374
대전청 Daejeon	52	5	1	41	5	56,928	579
광주청 Gwangju	45	4	1	35	5	27,106	2,081
대구청 Daegu	50	10	6	32	2	28,293	1,714
부산청 Busan	120	12	3	104	1	78,356	2,605
납세자 종류별 by Type of Taxpayer	554	96	21	413	24	832,667	22,326
법인 Corporations	194	26	8	151	9	572,816	9,080
개인 Individuals	360	70	13	262	15	259,851	13,246

생산부서 : 조사기획과(천기성 397-1942)

[2007년 13-8]

[A] 2007년중에 조사 완료한 실적을 기준으로 작성

[B] 통고처분 불이행 고발

[C] 통고처분없이 직접 고발

[D] 부과세액은 모든 세목을 합한 것임

[A] Based on investigations concluded in 2007

[B] Accusation for non compliance of notification

[C] Recommendation for prosecution

[D] Assessed tax amount includes all type of taxes

13-9. 탈세제보자료 처리 실적

Examination of Tax Evasion Information

[단위 : 백만원]

In million won

구분 Classification	처리대상건수 Number of Cases to be Examined			처리건수 Number of Cases Examined				이월건수 Number of Cases Carried Forward (8=1-4)
	계 Total (1=2+3)	전년이월 Carried Over (2)	당년접수 Newly Accepted (3)	계 Total [A] (4=5+7)	과세건수 Number of Cases Assessed (5)	추징세액 Additional Tax including Penalty [B] (6)	불문건수 Number of Cases Dismissed (7)	
	2003년 2003 Total	7,400	1,012	6,388	6,269	3,329	342,004	
2004년 2004 Total	8,783	1,131	7,652	7,651	3,779	566,813	3,872	1,132
2005년 2005 Total	9,118	1,132	7,986	7,868	3,792	438,257	4,076	1,250
2006년 2006 Total	9,481	1,250	8,231	8,000	3,960	605,764	4,040	1,481
2007년 2007 Total	11,269	1,481	9,788	9,783	4,828	619,637	4,955	1,486
지방청별 by RTO	11,269	1,481	9,788	9,783	4,828	619,637	4,955	1,486
서울청 Seoul	4,171	615	3,556	3,512	1,570	237,769	1,942	659
충부청 Jungbu	3,287	508	2,779	2,864	1,529	235,388	1,335	423
대전청 Daejeon	947	83	864	832	371	59,654	461	115
광주청 Gwangju	626	62	564	559	285	10,966	274	67
대구청 Daegu	619	87	532	548	321	12,870	227	71
부산청 Busan	1,619	126	1,493	1,468	752	62,990	716	151
납세자 종류별 by Type of Taxpayer	11,269	1,481	9,788	9,783	4,828	619,637	4,955	1,486
법인 Corporations	3,431	578	2,853	2,854	1,354	423,857	1,500	577
개인 Individuals	7,838	903	6,935	6,929	3,474	195,780	3,455	909

생산부서 : 세원정보과(홍기범 397-1988)

[2007년 13-9]

[A] 2007년중에 처리 완료한 실적을 기준으로 작성

[B] 추징세액은 모든 세목을 합한 것임

[A] Based on Examinations concluded in 2007

[B] Tax amount includes all type of taxes

13-10. 탈세정보포상금 지급 현황

Reward for Tax Evasion Information

[단위 : 건, 백만원]

In case, in million won

구분 Classification		건수 Number of Cases (1)	지급액 Payment Amount (2)	건당 지급액 Payment per Case (3=2/1)
2003년	2003 Total	6	105	18
2004년	2004 Total	13	316	24
2005년	2005 Total	20	740	37
2006년	2006 Total	35	1,166	33
2007년	2007 Total [A]	44	1,927	44
지방청별	by RTO	44	1,927	44
서울청	Seoul	18	903	50
충부청	Jungbu	12	562	47
대전청	Daejeon	3	157	52
광주청	Gwangju	1	10	10
대구청	Daegu	6	156	26
부산청	Busan	4	139	35

생산부서 : 조사기획과(김국현 397-1902)

[2007년 13-10]

[A] 2007년도 탈세정보포상금 지급 실적을 기준으로 작성

[A] Based on payment for evasion information during 2007

14

기 타

Others

14-1-1. 과세전적부심사청구 처리 실적 (1/2)

Settlement of Pre-Assessment Review (1/2)

[단위 : 백만원]

In million won

구분 Classification		처리대상건수 Number of Cases to Be Settled			처리건수 Number of Cases Settled	
		소계 Sub-total (1=2+3)	전년이월 Carried Over (2)	당년접수 Requested (3)	소계 Sub-total (4=5+6+7)	채택 Accepted [A] (5)
		2003년	2003 Total	2,887	216	2,671
2004년	2004 Total	4,094	441	3,653	3,614	1,304
2005년	2005 Total	4,911	480	4,431	4,242	1,596
2006년	2006 Total	6,467	669	5,798	5,963	2,053
2007년	2007 Total	6,134	504	5,630	5,592	1,713
처리기관별	by Tax Office [B]	6,134	504	5,630	5,592	1,713
본청	NTS	263	38	225	204	96
서울청	Seoul RTO	2,493	208	2,285	2,294	632
중부청	Jungbu RTO	2,218	170	2,048	2,006	617
대전청	Daejeon RTO	324	30	294	302	98
광주청	Gwangju RTO	159	8	151	149	63
대구청	Daegu RTO	181	10	171	172	57
부산청	Busan RTO	496	40	456	465	150
세목별	by Type of Tax	6,134	504	5,630	5,592	1,713
종합소득세	Global Income Tax	1,154	83	1,071	1,082	386
법인세	Corporation Tax	699	81	618	629	234
부가가치세	Value Added Tax	2,035	189	1,846	1,903	478
양도소득세	Capital Gains Tax	1,296	82	1,214	1,130	371
상속세	Inheritance Tax	100	9	91	88	43
증여세	Gift Tax	709	57	652	628	174
기타	Others	141	3	138	132	27

생산부서 : 심사2과(박노길 397-1682)

[다음페이지 계속]

[A] 채택 건수에 직권시정분 포함

[B] 과세전 적부심사 결정을 한 기관을 기준으로 분류한 것임

[C] 과세전적부심사청구 처리 결과 감소하는 세액임

14-1-1. 과세전적부심사청구 처리 실적 (2/2)

Settlement of Pre-Assessment Review (2/2)

[단위 : 백만원]

In million won

구분 Classification	처리건수 Number of Cases Settled		처리세액 Amount of Tax Settled	감세액 Amount of Tax Decreased [C]	이월건수 Number of Cases Carried Forward
	불채택 Rejected	심의제외 Dismissed			
	(6)	(7)	(8)	(9)	(10=1-4)
2003년 2003 Total	1,449	125	803,336	348,392	441
2004년 2004 Total	2,135	175	1,128,828	345,683	480
2005년 2005 Total	2,375	271	1,308,431	409,519	669
2006년 2006 Total	3,508	402	1,172,025	306,450	504
2007년 2007 Total	3,434	445	1,559,018	370,413	542
처리기관별 by Tax Office	3,434	445	1,559,018	370,413	542
본청 NTS	99	9	931,896	278,203	59
서울청 Seoul RTO	1,474	188	321,172	38,907	199
충부청 Jungbu RTO	1,188	201	186,288	28,608	212
대전청 Daejeon RTO	183	21	32,430	4,892	22
광주청 Gwangju RTO	78	8	11,913	2,566	10
대구청 Daegu RTO	107	8	16,554	3,475	9
부산청 Busan RTO	305	10	58,765	13,762	31
세목별 by Type of Tax	3,434	445	1,559,018	370,413	542
종합소득세 Global Income Tax	596	100	142,807	42,923	72
법인세 Corporation Tax	356	39	808,108	148,526	70
부가가치세 Value Added Tax	1,272	153	227,699	66,967	132
양도소득세 Capital Gains Tax	686	73	120,299	27,628	166
상속세 Inheritance Tax	39	6	33,379	4,928	12
증여세 Gift Tax	405	49	171,798	39,699	81
기타 Others	80	25	54,928	39,742	9

생산부서 : 심사2과(박노길 397-1682)

[2007년 14-1-1]

[A] Includes the number of cases which are voluntarily withdrawn by tax offices

[B] Based on the tax office making the decision on a pre-assessment review

[C] Amount of tax decreased by the settlement

14-1-2. 이의신청 처리 실적 (1/2)

Settlement of Reconsideration Appeal (1/2) [A]

[단위 : 백만원]

In million won

구분 Classification		처리대상건수 Number of Cases to Be Settled			처리건수 Number of Cases Settled	
		소계 Sub-total (1=2+3)	전년이월 Carried Over (2)	당년접수 Requested (3)	소계 Sub-total (4=5+6+7)	각하 Dismissed [B] (5)
		2003년	2003 Total	9,060	977	8,083
2004년	2004 Total	9,805	999	8,806	8,963	758
2005년	2005 Total	7,980	842	7,138	7,488	1,007
2006년	2006 Total	6,835	492	6,343	6,486	946
2007년	2007 Total	6,044	349	5,695	5,616	723
과세관청별	by Tax Office [C]	6,044	349	5,695	5,616	723
서울청	Seoul RTO	2,904	174	2,730	2,692	400
충부청	Jungbu RTO	2,009	102	1,907	1,842	237
대전청	Daejeon RTO	305	19	286	283	31
광주청	Gwangju RTO	143	7	136	139	19
대구청	Daegu RTO	203	12	191	192	13
부산청	Busan RTO	480	35	445	468	23
세목별	by Type of Tax	6,044	349	5,695	5,616	723
종합소득세	Global Income Tax	1,389	109	1,280	1,248	174
법인세	Corporation Tax	495	41	454	447	36
부가가치세	Value Added Tax	1,906	90	1,816	1,811	146
양도소득세	Capital Gains Tax	912	56	856	824	112
상속세	Inheritance Tax	58	1	57	53	4
증여세	Gift Tax	319	25	294	291	22
기타	Others	965	27	938	942	229

생산부서 : 심사1과(이진곤 397-1662)

[다음페이지 계속]

[A] 이의신청은 세무서 또는 지방국세청에서 처리함

[B] 각하 건수에 직권시정분 포함

[C] 이의신청을 결정한 기관을 지방국세청 기준으로 분류한 것임

[D] 이의신청 처리 결과 감소하는 세액임

14-1-2. 이의신청 처리 실적 (2/2)

Settlement of Reconsideration Appeal (2/2) [A]

[단위 : 백만원]

In million won

구분 Classification	처리건수 Number of Cases Settled		처리세액 Amount of Tax Settled	감세액 Amount of Tax Decreased [D]	이월건수 Number of Cases Carried Forward
	기각 Rejected	경정 Accepted			
	(6)	(7)	(8)	(9)	(10=1-4)
2003년 2003 Total	4,269	2,993	777,822	116,662	999
2004년 2004 Total	4,512	3,693	969,495	144,246	842
2005년 2005 Total	4,041	2,440	1,093,130	169,562	492
2006년 2006 Total	3,658	1,882	703,704	61,765	349
2007년 2007 Total	3,686	1,207	1,170,917	97,524	428
과세관청별 by Tax Office	3,686	1,207	1,170,917	97,524	428
서울청 Seoul RTO	1,775	517	330,204	19,749	212
충부청 Jungbu RTO	1,183	422	681,321	63,469	167
대전청 Daejeon RTO	184	68	36,150	1,775	22
광주청 Gwangju RTO	90	30	23,153	2,795	4
대구청 Daegu RTO	133	46	25,719	1,535	11
부산청 Busan RTO	321	124	74,370	8,201	12
세목별 by Type of Tax	3,686	1,207	1,170,917	97,524	428
종합소득세 Global Income Tax	715	359	102,225	8,201	141
법인세 Corporation Tax	282	129	666,194	65,766	48
부가가치세 Value Added Tax	1,297	368	273,392	10,909	95
양도소득세 Capital Gains Tax	490	222	73,228	7,773	88
상속세 Inheritance Tax	25	24	9,327	2,570	5
증여세 Gift Tax	212	57	40,476	2,269	28
기타 Others	665	48	6,075	36	23

생산부서 : 심사1과(이진곤 397-1662)

[2007년 14-1-2]

[A] Reconsideration appeal is handled by district tax offices or regional tax offices

[B] Includes the number of cases which are voluntarily withdrawn by tax offices

[C] Aggregated at the regional tax office level

[D] Amount of tax decreased by the settlement

14-1-3. 심사청구 처리 실적 (1/2)

Settlement of Reexamination Appeal (1/2)^[A]

[단위 : 백만원]

In million won

구분 Classification		처리대상건수 Number of Cases to Be Settled			처리건수 Number of Cases Settled	
		소계 Sub-total (1=2+3)	전년이월 Carried Over (2)	당년접수 Requested (3)	소계 Sub-total (4=5+6+7)	각하 Dismissed ^[B] (5)
2003년	2003 Total	2,186	647	1,539	1,718	193
2004년	2004 Total	1,889	468	1,421	1,533	171
2005년	2005 Total	1,834	356	1,478	1,538	115
2006년	2006 Total	1,592	296	1,296	1,387	138
2007년	2007 Total	1,325	205	1,120	1,117	100
과세관청별	by Tax Office ^[C]	1,325	205	1,120	1,117	100
서울청	Seoul RTO	585	99	486	490	42
충부청	Jungbu RTO	467	71	396	390	34
대전청	Daejeon RTO	77	9	68	69	4
광주청	Gwangju RTO	26	4	22	22	2
대구청	Daegu RTO	60	7	53	49	5
부산청	Busan RTO	110	15	95	97	13
세목별	by Type of Tax	1,325	205	1,120	1,117	100
종합소득세	Global Income Tax	309	61	248	264	17
법인세	Corporation Tax	138	35	103	95	10
부가가치세	Value Added Tax	382	48	334	336	29
양도소득세	Capital Gains Tax	257	26	231	216	18
상속세	Inheritance Tax	18	8	10	15	1
증여세	Gift Tax	93	17	76	77	3
기타	Others	128	10	118	114	22

생산부서 : 심사1과(이진곤 397-1662)

[다음페이지 계속]

[A] 심사청구는 국세청에서 처리함

[B] 각하 건수에 직권시정분 포함

[C] 세액을 부과한 과세관청을 지방국세청 기준으로 분류한 것임

[D] 심사청구 처리 결과 감소하는 세액임

14-1-3. 심사청구 처리 실적 (2/2)

Settlement of Reexamination Appeal (2/2)^[A]

[단위 : 백만원]

In million won

		처리건수 Number of Cases Settled		처리세액 Amount of Tax Settled	감세액 Amount of Tax Decreased ^[D]	이월건수 Number of Cases Carried Forward
		기각 Rejected	경정 Accepted			
구분 Classification		(6)	(7)	(8)	(9)	(10=1-4)
2003년	2003 Total	1,006	519	397,731	75,390	468
2004년	2004 Total	770	592	283,396	56,755	356
2005년	2005 Total	767	656	224,585	46,014	296
2006년	2006 Total	805	444	223,794	63,911	205
2007년	2007 Total	750	267	279,675	21,441	208
과세관청별	by Tax Office	750	267	279,675	21,441	208
서울청	Seoul RTO	339	109	108,298	10,341	95
충부청	Jungbu RTO	243	113	127,493	5,977	77
대전청	Daejeon RTO	52	13	5,732	630	8
광주청	Gwangju RTO	15	5	5,129	1,481	4
대구청	Daegu RTO	33	11	9,184	1,110	11
부산청	Busan RTO	68	16	23,839	1,902	13
세목별	by Type of Tax	750	267	279,675	21,441	208
종합소득세	Global Income Tax	175	72	34,744	8,397	45
법인세	Corporation Tax	55	30	149,581	6,165	43
부가가치세	Value Added Tax	222	85	46,941	4,210	46
양도소득세	Capital Gains Tax	166	32	25,793	1,425	41
상속세	Inheritance Tax	9	5	5,273	313	3
증여세	Gift Tax	47	27	16,072	800	16
기타	Others	76	16	1,271	131	14

생산부서 : 심사1과(이진곤 397-1662)

[2007년 14-1-3]

[A] Reexamination appeal is handled by the National Tax Service

[B] Includes the number of cases which are voluntarily withdrawn by tax offices

[C] Aggregated at the regional tax office level

[D] Amount of tax decreased by the settlement

14-1-4. 행정소송사건 처리 실적 (1/2)

Settlement of Administrative Lawsuit (1/2)

[단위 : 건]

In case

구분 Classification	처리대상건수 Number of Cases to Be Settled			처리건수 Number of Cases Settled			
	계	전년이월	당년제기	계	취하	각하	국가승소
	Sub-total (1=2+3)	Carried Over (2)	Requested (3)	Sub-total (1=2+~+6)	Withdrawal (2)	Dismissed (3)	For Government (4)
2003년 2003 Total	3,175	1,915	1,260	1,126	344	29	636
2004년 2004 Total	3,114	2,049	1,065	1,166	341	34	633
2005년 2005 Total	3,245	1,948	1,297	1,259	412	36	643
2006년 2006 Total	3,351	1,986	1,365	1,285	395	30	687
2007년 2007 Total	3,676	2,066	1,610	1,537	459	33	803
지방청별 by RTO	3,676	2,066	1,610	1,537	459	33	803
서울청 Seoul RTO	1,699	990	709	719	137	11	408
충부청 Jungbu RTO	1,095	625	470	483	221	8	198
대전청 Daejeon RTO	213	110	103	96	29	9	45
광주청 Gwangju RTO	141	78	63	54	13	1	36
대구청 Daegu RTO	165	93	72	59	20	1	35
부산청 Busan RTO	363	170	193	126	39	3	81
세목별 by Type of Tax	3,676	2,066	1,610	1,537	459	33	803
종합소득세 Global Income Tax	612	376	236	328	103	8	166
법인세 Corporation Tax	504	352	152	195	70	1	92
부가가치세 Value Added Tax	1,103	498	605	367	101	6	193
양도소득세 Capital Gains Tax	669	377	292	304	75	9	184
상속세 Inheritance Tax	121	94	27	69	19	2	34
증여세 Gift Tax	346	216	130	149	45	3	69
기타 Others	321	153	168	125	46	4	65
소송가액별	3,676	2,066	1,610	1,537	459	33	803
2천만 미만 20 million won less	663	333	330	334	116	13	157
5천만 미만 50 million won less	558	312	246	279	75	7	154
1억 미만 100 million won less	511	282	229	230	85	3	113
3억 미만 300 million won less	796	442	354	339	97	5	187
10억 미만 1 billion won less	574	336	238	206	51	3	112
30억 미만 30 billion won less	344	198	146	99	28	0	51
50억 미만 50 billion won less	82	61	21	21	3	1	14
50억 이상 50 billion won or over	148	102	46	29	4	1	15

작성자 : 법무과(이태훈 397-1642)

[다음페이지 계속]

14-1-4. 행정소송사건 처리 실적 (2/2)

Settlement of Administrative Lawsuit (2/2)

[단위 : 건]

In case

구분 Classification	처리건수 Number of Cases Settled			계류건수 Number of Cases Pending [A]			
	국가일부패소 Partially Against Government	국가패소 Against Government	계 Sub-total	행정법원 Administrative Court	고등법원 High Court	대법원 Supreme Court	
	(5)	(6)	(1=2+3+4)	(2)	(3)	(4)	
2003년 2003 Total	40	77	2,049	1,210	578	261	
2004년 2004 Total	52	106	1,948	1,041	701	206	
2005년 2005 Total	49	119	1,986	1,109	646	231	
2006년 2006 Total	38	135	2,066	1,217	639	210	
2007년 2007 Total	34	208	2,139	1,418	457	264	
지방청별 by RTO	34	208	2,139	1,418	457	264	
서울청 Seoul RTO	24	139	980	589	247	144	
중부청 Jungbu RTO	5	51	612	456	105	51	
대전청 Daejeon RTO	3	10	117	70	27	20	
광주청 Gwangju RTO	2	2	87	39	32	16	
대구청 Daegu RTO	0	3	106	75	23	8	
부산청 Busan RTO	0	3	237	189	23	25	
세목별 by Type of Tax	34	208	2,139	1,418	457	264	
종합소득세 Global Income Tax	15	36	284	173	78	33	
법인세 Corporation Tax	4	28	309	140	89	80	
부가가치세 Value Added Tax	5	62	736	543	126	67	
양도소득세 Capital Gains Tax	4	32	365	259	71	35	
상속세 Inheritance Tax	4	10	52	26	14	12	
증여세 Gift Tax	2	30	197	123	50	24	
기타 Others	0	10	196	154	29	13	
소송가액별	34	208	2,139	1,418	457	264	
2천만 미만 20 million won less	3	45	329	238	77	14	
5천만 미만 50 million won less	6	37	279	209	47	23	
1억 미만 100 million won less	6	23	281	194	56	31	
3억 미만 300 million won less	9	41	457	302	100	55	
10억 미만 1 billion won less	4	36	368	236	80	52	
30억 미만 30 billion won less	6	14	245	152	49	44	
50억 미만 50 billion won less	0	3	61	29	18	14	
50억 이상 50 billion won or over	0	9	119	58	30	31	

작성자 : 법무과(이태훈 397-1642)

[2007년 14-1-4]

[A] 계류건수는 처리대상건수에서 처리건수를 차감한 것임

[A] Number of Cases Pending = Number of Cases to Be Settled - Number of Cases Settled

14-1-5. 국가가 원고인 민사소송사건 처리 실적 (1/2)

Settlement of Civil Lawsuits for NTS (NTS as Plaintiff) (1/2)

[단위 : 건]

In case

구분 Classification	처리대상건수 Number of Cases to Be Settled			처리건수 Number of Cases Settled			
	계	전년이월	당년제기	계	취하	각하	국가승소
	Sub-total (1=2+3)	Carried Over (2)	Requested (3)	Sub-total (1=2+~+6)	Withdrawal (2)	Dismissed (3)	For Government (4)
2003년 2003 Total	651	308	343	352	107	1	225
2004년 2004 Total	715	299	416	323	119	-	185
2005년 2005 Total	882	392	490	448	134	2	276
2006년 2006 Total	905	434	471	421	173	2	214
2007년 2007 Total	959	484	475	498	200	-	243
지방청별 by RTO	959	484	475	498	200	-	243
서울청 Seoul	270	141	129	121	43	-	56
충부청 Jungbu	354	189	165	192	74	-	91
대전청 Daejeon	69	40	29	38	16	-	22
광주청 Gwangju	55	27	28	32	13	-	18
대구청 Daegu	68	29	39	36	18	-	16
부산청 Busan	143	58	85	79	36	-	40
유형별 by Type	959	484	475	498	200	-	243
사해행위 Fraudulent Act	844	420	424	439	181	-	219
기타 Others	115	64	51	59	19	-	24

생산부서 : 법무과(이태훈 397-1642)

[다음페이지 계속]

14-1-5. 국가가 원고인 민사소송사건 처리 실적 (2/2)

Settlement of Civil Lawsuits for NTS (NTS as Plaintiff) (2/2)

[단위 : 건]

In case

구분 Classification	처리건수 Number of Cases Settled			계류건수 Number of Cases Pending [A]		
	국가일부패소 Partially Against Government	국가패소 Against Government	계 Sub-total	지방법원 District Court	고등법원 High Court	대법원 Supreme Court
	(5)	(6)	(1=2+3+4)	(2)	(3)	(4)
2003년 2003 Total	7	12	299	250	42	7
2004년 2004 Total	3	16	392	329	53	10
2005년 2005 Total	5	31	434	358	69	7
2006년 2006 Total	6	26	484	404	69	11
2007년 2007 Total	11	44	461	377	79	5
지방청별 by RTO	11	44	461	377	79	5
서울청 Seoul	3	19	149	119	29	1
충부청 Jungbu	6	21	162	139	21	2
대전청 Daejeon	-	-	31	19	11	1
광주청 Gwangju	-	1	23	21	2	-
대구청 Daegu	1	1	32	24	8	-
부산청 Busan	1	2	64	55	8	1
유형별 by Type	11	44	461	377	79	5
사해행위 Fraudulent Act	6	33	405	332	70	3
기타 Others	5	11	56	45	9	2

생산부서 : 법무과(이태훈 397-1642)

[2007년 14-1-5]

[A] 계류건수는 처리대상건수에서 처리건수를 차감한 것임

[A] Number of Cases Pending = Number of Cases to Be Settled - Number of Cases Settled

14-1-6. 국가가 피고인 민사소송사건 처리 실적 (1/2)

Settlement of Civil Lawsuits against NTS (NTS as Defendant) (1/2)

[단위 : 건]

In case

구분 Classification		처리대상건수 Number of Cases to Be Settled			처리건수 Number of Cases Settled			
		계	전년이월	당년제기	계	취하	각하	국가승소
		Sub-total (1=2+3)	Carried Over (2)	Requested (3)	Sub-total (1=2+~+6)	Withdrawal (2)	Dismissed (3)	For Government (4)
2003년	2003 Total	588	285	303	325	169	-	102
2004년	2004 Total	553	263	290	281	141	2	102
2005년	2005 Total	612	272	340	312	151	4	88
2006년	2006 Total	721	300	421	338	162	2	111
2007년	2007 Total	712	383	329	404	196	3	134
지방청별	by RTO	712	383	329	404	196	3	134
서울청	Seoul RTO	273	149	124	153	52	-	60
충부청	Jungbu RTO	213	114	99	126	60	2	38
대전청	Daejeon RTO	58	32	26	31	22	-	9
광주청	Gwangju RTO	42	26	16	31	21	1	8
대구청	Daegu RTO	41	18	23	17	14	-	3
부산청	Busan RTO	85	44	41	46	27	-	16

생산부서 : 법무과(이태훈 397-1642)

[다음페이지 계속]

14-1-6. 국가가 피고인 민사소송사건 처리 실적 (2/2)

Settlement of Civil Lawsuits against NTS (NTS as Defendant) (2/2)

[단위 : 건]

In case

구분 Classification		처리건수 Number of Cases Settled		계류건수 Number of Cases Pending [A]			
		국가일부패소 Partially Against Government	국가패소 Against Government	계 Sub-total	지방법원 District Court	고등법원 High Court	대법원 Supreme Court
		(5)	(6)	(1=2+3+4)	(2)	(3)	(4)
2003년	2003 Total	8	46	263	207	45	11
2004년	2004 Total	2	34	272	201	50	21
2005년	2005 Total	12	57	300	240	38	22
2006년	2006 Total	10	53	383	321	52	10
2007년	2007 Total	8	63	308	240	58	10
지방청별	by RTO	8	63	308	242	57	9
서울청	Seoul RTO	4	37	120	91	26	3
충부청	Jungbu RTO	3	23	87	70	15	2
대전청	Daejeon RTO	-	-	27	21	5	1
광주청	Gwangju RTO	-	1	11	9	2	-
대구청	Daegu RTO	-	-	24	20	3	1
부산청	Busan RTO	1	2	39	31	6	2

생산부서 : 법무과(이태훈 397-1642)

[2007년 14-1-6]

[A] 계류건수는 처리대상건수에서 처리건수를 차감한 것임

[A] Number of Cases Pending = Number of Cases to Be Settled - Number of Cases Settled

14-2-1. 고충민원 처리 실적

Settlement of Taxpayer's Grievance

[단위 : 건, 백만원]

In case, In million won

구분 Classification		처리대상건수 Number of Cases to Be Settled			처리건수 Number of Cases Settled			감세액 Amount of Tax Decreased (7)	이월건수 Number of Cases Carried Forward (8=1-4)
		계	전년이월	당년접수	계	시정	시정불가		
		Total (1=2+3)	Carried Over (2)	Newly Requested (3)	Total (4=5+6)	Accepted (5)	Rejected (6)		
2003년	2003 Total	11,266	527	10,739	10,731	6,740	3,991	87,421	535
2004년	2004 Total	20,033	563	19,470	18,951	12,875	6,076	103,841	1,082
2005년	2005 Total	26,055	1,082	24,973	25,259	16,921	8,338	87,044	796
2006년	2006 Total	27,686	798	26,890	27,060	17,913	9,147	63,837	626
2007년	2007 Total	19,477	626	18,851	18,925	12,611	6,314	52,272	552
본청	NTS	195	3	192	191	-	191	-	4
서울청	Seoul RTO	5,773	211	5,562	5,569	3,677	1,892	18,118	204
중부청	Jungbu RTO	6,620	203	6,417	6,425	4,198	2,227	20,299	195
대전청	Daejeon RTO	1,686	55	1,631	1,641	1,110	531	4,570	45
광주청	Gwangju RTO	1,438	27	1,411	1,430	1,033	397	1,987	8
대구청	Daegu RTO	818	15	803	809	613	196	1,458	9
부산청	Busan RTO	2,947	112	2,835	2,860	1,980	880	5,840	87

작성자 : 납세자보호과 (김종찬 397-1536)

[2007년 14-2-1]

14-2-2. 국세청고객만족센터 세무상담 실적

Number of Consultations by National Tax Consultation Center for Tax Affairs

[단위 : 건]

In case

구분 Classification		합계 Total [A] (1=2+3+4+5)	전화 Telephone (2)	서면 Letter / Tax (3)	인터넷 Internet (4)	방문 Walk-in (5)
2003년	2003 Total	1,393,047	1,293,964	5,453	90,619	3,011
2004년	2004 Total	1,556,211	1,425,810	6,150	112,474	11,777
2005년	2005 Total	1,762,633	1,623,057	6,478	121,773	11,325
2006년	2006 Total	1,773,116	1,642,127	6,885	113,684	10,420
2007년	2007 Total	1,787,878	1,674,596	7,472	95,869	9,941
1월	Jan.	239,466	225,216	712	12,614	924
2월	Feb.	125,992	117,249	482	7,516	745
3월	Mar.	135,046	125,012	666	8,474	894
4월	Apr.	133,494	124,755	686	7,115	938
5월	May	194,252	182,857	744	9,319	1,332
6월	Jun.	108,641	101,164	583	6,156	738
7월	Jul.	143,445	134,847	648	7,143	807
8월	Aug.	117,044	109,806	543	5,962	733
9월	Sep.	90,450	84,736	547	4,672	495
10월	Oct.	135,062	127,011	630	6,622	799
11월	Nov.	136,667	128,183	657	7,112	715
12월	Dec.	228,319	213,760	574	13,164	821

생산부서 : 국세청고객만족센터 업무지원팀 (이노희 3011-6002)

[2007년 14-2-2]

[A] 전화, 서면, 방문상담은 당해 연도에 처리한 건수이고, 인터넷상담은 당해연도에 접수한 건수임

[A] Numbers in columns Telephone, Letter/Fax, and Walk-in reflect the number of consultations during the year.

Numbers in column Internet reflect the number of cases requested during the year

14-2-3. 민원봉사실 민원증명 발급 실적 (1/2)

Tax Certificate Service by Service Center (1/2)

[단위 : 건]

In case

구분 Classification		합계 Total (1)	납세증명서 Tax Clearance Certificate (2)	사업자등록증명 Certificate of Business Registration (3)	휴·폐업사실증명 Certificate of Business Closing & Suspension (4)
2004년	2004 Total	3,642,078	1,062,245	948,364	667,524
2005년	2005 Total	3,457,966	1,021,195	776,295	566,160
2006년	2006 Total	3,203,769	892,916	576,050	459,750
2007년	2007 Total	3,117,053	769,678	462,789	402,844
1월	Jan.	276,751	63,954	46,794	53,273
2월	Feb.	266,309	61,401	34,339	36,573
3월	Mar.	286,509	72,894	44,558	40,760
4월	Apr.	270,559	73,698	40,969	37,029
5월	May	279,339	71,867	40,920	33,272
6월	Jun.	277,739	66,762	40,181	29,819
7월	Jul.	281,091	63,156	44,839	34,843
8월	Aug.	242,481	59,250	34,853	28,801
9월	Sep.	194,055	48,688	31,348	20,896
10월	Oct.	260,186	65,670	35,779	29,763
11월	Nov.	251,457	62,058	34,117	28,888
12월	Dec.	230,577	60,280	34,092	28,927
지방청별	by RTO	3,117,053	769,678	462,789	402,844
서울청	Seoul	970,568	206,565	131,292	126,620
충부청	Jungbu	1,001,333	273,999	159,796	132,784
대전청	Daejeon	254,508	62,471	40,323	31,785
광주청	Gwangju	223,356	61,245	32,153	28,999
대구청	Daegu	248,261	59,613	41,807	31,770
부산청	Busan	419,027	105,785	57,418	50,886

생산부서 : 납세자보호과(고광곤 397-1542)

[다음페이지 계속]

[A] 부가가치세과세표준증명, 표준재무제표증명, 부가가치세면세사업자수입금액증명 발급서비스는 2006.4월부터 시행함

[A] Certificate of VAT tax base and certificate of standard financial statement and Certificate of Income of a VAT-Exempt Business Entity launched in April, 2006

14-2-3. 민원봉사실 민원증명 발급 실적 (2/2)

Tax Certificate Service by Service Center (2/2)

[단위 : 건]

In case

구분 Classification		부가가치세 과세표준 증명 Certificate of VAT Tax Base [A] (5)	납세사실증명 Certificate of Tax Payment (6)	소득금액증명 Certificate of Income (7)	표준재무 제표 증명 Certificate of Standard Financial Statement [A] (8)	부가가치세 면세 사업자 수입금액 증명 Certificate of Income of a VAT-Exempt Business Entity [A] (9)
2004년	2004 Total	**	226,999	736,946	**	**
2005년	2005 Total	**	208,424	885,892	**	**
2006년	2006 Total	197,785	203,335	845,169	15,431	13,333
2007년	2007 Total	351,811	170,854	907,374	27,517	24,186
1월	Jan.	22,939	13,426	73,448	1,655	1,262
2월	Feb.	35,035	13,515	81,432	1,872	2,142
3월	Mar.	34,540	18,509	71,165	1,965	2,118
4월	Apr.	30,426	17,064	66,952	2,169	2,252
5월	May	34,545	17,747	76,164	2,332	2,492
6월	Jun.	28,260	17,171	90,510	2,705	2,331
7월	Jul.	26,596	14,814	92,108	2,687	2,048
8월	Aug.	29,609	12,885	72,549	2,612	1,922
9월	Sep.	23,379	9,361	56,621	2,170	1,592
10월	Oct.	31,735	12,735	79,483	2,777	2,244
11월	Nov.	30,154	12,517	79,127	2,543	2,053
12월	Dec.	24,593	11,110	67,815	2,030	1,730
지방청별	by RTO	351,811	170,854	907,374	27,517	24,186
서울청	Seoul	103,166	62,622	323,186	11,064	6,053
중부청	Jungbu	105,202	54,563	259,492	9,024	6,473
대전청	Daejeon	31,833	11,426	72,727	1,632	2,311
광주청	Gwangju	29,602	9,092	58,320	1,458	2,487
대구청	Daegu	30,624	12,523	67,942	1,738	2,244
부산청	Busan	51,384	20,628	125,707	2,601	4,618

생산부서 : 납세자보호과(고광공 397-1542)

[2007년 14-2-3]

[B] **란은 통계생산을 하지 않음

[B] Statistics are not compiled for **

14-2-4. 인터넷 민원증명 발급 실적 (1/2)

Tax Certificate Service Via On-line (Issuance and Viewing On Screen) (1/2)

[단위 : 건]

In case

구분 Classification		합계 Total [A] (1)	납세증명서 Tax Clearance Certificate (2)	사업자등록 증명 Certificate of Business Registration (3)	휴·폐업사실 증명 Certificate of Business Closing & Suspension (4)
2004년	2004 Total	1,967,909	795,899	453,417	28,384
2005년	2005 Total	3,710,707	1,346,534	813,258	52,303
2006년	2006 Total	4,378,130	1,436,821	760,305	53,719
2007년	2007 Total	5,601,784	1,739,062	887,763	78,941
1월	Jan.	357,484	111,048	63,690	6,756
2월	Feb.	362,664	114,596	56,535	5,569
3월	Mar.	520,384	136,849	74,502	5,589
4월	Apr.	497,546	156,360	80,523	6,293
5월	May	552,793	158,278	81,704	7,343
6월	Jun.	496,453	157,844	85,381	6,234
7월	Jul.	452,055	141,269	76,696	6,824
8월	Aug.	458,878	145,505	72,237	6,804
9월	Sep.	394,844	124,036	60,403	4,871
10월	Oct.	516,570	161,384	80,288	7,440
11월	Nov.	519,821	163,900	80,524	8,073
12월	Dec.	472,292	167,993	75,280	7,145
지방청별	by RTO	5,601,784	1,739,062	887,763	78,941
서울청	Seoul	1,537,654	430,336	239,438	23,098
중부청	Jungbu	1,855,816	541,323	269,841	23,144
대전청	Daejeon	499,538	175,477	88,840	5,872
광주청	Gwangju	493,526	203,272	90,413	8,917
대구청	Daegu	531,773	162,049	94,765	7,285
부산청	Busan	683,477	226,605	104,466	10,625

생산부서 : 납세자보호과(고광곤 397-1542)

[다음페이지 계속]

[A] 인터넷민원증명 발급서비스 2004.1월부터 시행함

[A] Hometax issuance of tax certificates launched in Jan. 2004

14-2-4. 인터넷 민원증명 발급 실적 (2/2)

Tax Certificate Service Via On-line (Issuance and Viewing On Screen) (2/2)

[단위 : 건]

In case

구분 Classification		부가가치세 과세표준 증명 Certificate of VAT Tax Base (5)	납세사실 증명 Certificate of Tax Payment (6)	소득금액 증명 Certificate of Income (7)	표준재무 제표 증명 Certificate of Standard Financial Statement (8)	부가가치세 면세 사업자 수입금액 증명 Certificate of Income of a VAT-Exempt Business Entity (9)
2004년	2004 Total	217,208	214,571	174,337	77,403	6,690
2005년	2005 Total	581,627	353,689	324,266	219,440	19,590
2006년	2006 Total	761,687	518,155	438,075	382,607	26,761
2007년	2007 Total	1,064,436	663,441	602,662	525,919	39,560
1월	Jan.	63,008	33,993	43,513	33,547	1,929
2월	Feb.	57,609	43,909	47,996	34,921	1,529
3월	Mar.	117,639	89,142	48,346	44,153	4,164
4월	Apr.	100,613	63,460	45,570	40,507	4,220
5월	May	98,768	102,519	54,071	45,503	4,607
6월	Jun.	108,369	56,815	38,412	39,449	3,949
7월	Jul.	76,423	44,539	51,497	51,566	3,241
8월	Aug.	69,081	52,815	55,536	53,746	3,154
9월	Sep.	84,462	36,246	42,100	40,182	2,544
10월	Oct.	103,938	46,861	60,124	52,891	3,644
11월	Nov.	99,170	52,000	60,982	51,429	3,743
12월	Dec.	85,356	41,142	54,515	38,025	2,836
지방청별	by RTO	1,064,436	663,441	602,662	525,919	39,560
서울청	Seoul	285,730	193,686	197,395	157,163	10,808
충부청	Jungbu	361,595	230,082	219,117	199,165	11,549
대전청	Daejeon	92,589	52,691	39,921	40,275	3,873
광주청	Gwangju	78,954	41,704	33,891	33,061	3,314
대구청	Daegu	112,463	62,452	45,374	43,444	3,941
부산청	Busan	133,105	82,826	66,964	52,811	6,075

생산부서 : 납세자보호과(고광곤 397-1542)

[2007년 14-2-4]

14-2-5. 상가임대차 확정일자 신청 현황

Fixed Date Application for Commercial Building Lease

[단위 : 건]

In each

구분 Classification		합계 Total (1)	신규사업자 Newly Registered Taxpayers [A] (2)	정정신청자 Correction Applicants [B] (3)	확정일자만 신청자 Taxpayers with a Fixed Date Application Only [C] (4)
2006년	2006 Total	133,695	62,300	41,357	30,038
2007년	2007 Total [D]	121,580	59,663	37,654	24,263
지역별	by Region	121,580	59,663	37,654	24,263
서울	Seoul	29,019	12,981	8,889	7,149
인천	Incheon	9,503	4,960	3,007	1,536
경기	Gyeonggi	23,646	10,269	6,527	6,850
강원	Gangwon	4,921	3,227	1,039	655
대전	Daejeon	4,934	2,732	1,462	740
충북	Chungbuk	2,893	1,316	1,048	529
충남	Chungnam	4,791	2,919	1,049	823
광주	Gwangju	4,305	2,043	1,636	626
전북	Jeonbuk	4,747	2,666	1,496	585
전남	Jeonnam	2,773	1,219	1,238	316
대구	Daegu	6,592	3,713	2,416	463
경북	Gyeongbuk	5,337	3,025	1,532	780
부산	Busan	8,765	4,315	3,237	1,213
울산	Ulsan	1,669	552	511	606
경남	Gyeongnam	7,323	3,619	2,458	1,246
제주	Jeju	362	107	109	146
분기별	by Quarter	121,580	59,663	37,654	24,263
1분기	1st Quarter	33,258	15,950	10,241	7,067
2분기	2nd Quarter	43,470	21,099	13,604	8,767
3분기	3rd Quarter	16,257	8,237	4,909	3,111
4분기	4th Quarter	28,595	14,377	8,900	5,318

생산부서 : 납세자보호과(이상원 397-1546)

[2007년 14-2-5]

[A] 신규사업자는 신규 사업자등록시 확정일자 부여된 건수임

[B] 정정신청자는 사업자등록 정정시 확정일자 부여된 건수임

[C] 확정일자만신청자는 사업자등록 전후 확정일자만 부여된 건수임

[D] 2007년중에 확정일자 부여된 건수임

[A] Taxpayers who applied for a fixed date upon business registration

[B] Applicants who applied for a fixed date upon business registration correction

[C] Applicants who applied for a fixed date only before and after business registration

[D] The number of fixed dates during 2007

14-2-6. 상가임대차 등록사항 등의 열람제공 실적

Data Provision on Registration of Commercial Building Lease

[단위 : 건]

In each

구분 Classification		합계 Total (1=2+3+4+5)	임대인 Leaseholder (2)	임차인 Lessee (3)	근저당설정권자 등 Mortagor (4)	기타 Others (5)
2006년	2006 Total	148,249	55,538	5,722	67,711	19,278
2007년	2007 Total [A]	158,865	52,178	5,793	82,086	18,808
지역별	by Region	158,865	52,178	5,793	82,086	18,808
서울	Seoul	32,399	16,081	792	13,540	1,986
인천	Incheon	10,025	3,171	489	5,115	1,250
경기	Gyeonggi	44,540	12,355	848	26,999	4,338
강원	Gangwon	3,200	896	177	1,762	365
대전	Daejeon	4,553	1,274	351	2,275	653
충북	Chungbuk	4,394	1,471	256	1,615	1,052
충남	Chungnam	4,529	1,040	321	2,531	637
광주	Gwangju	4,600	1,401	295	1,951	953
전북	Jeonbuk	5,233	1,930	420	1,810	1,073
전남	Jeonnam	4,467	1,116	117	2,065	1,169
대구	Daegu	10,902	3,313	338	6,695	556
경북	Gyeongbuk	9,928	2,570	336	5,855	1,167
부산	Busan	7,855	2,070	755	3,453	1,577
울산	Ulsan	3,334	1,850	93	968	423
경남	Gyeongnam	8,279	1,382	192	5,131	1,574
제주	Jeju	627	258	13	321	35
분기별	by Quarter	158,865	52,178	5,793	82,086	18,808
1분기	1st Quarter	37,677	12,749	1,548	18,768	4,612
2분기	2nd Quarter	56,401	19,391	1,918	28,160	6,932
3분기	3rd Quarter	23,315	7,372	857	12,547	2,539
4분기	4th Quarter	41,472	12,666	1,470	22,611	4,725

생산부서 : 납세자보호과(이상원 397-1546)

[2007년 14-2-6]

[A] 2007년중에 등록사항 등의 열람·제공된 건수임

[A] Based on data provision at request during 2007

14-3-1. 국세행정 전산화 현황

Computerization of National Tax Administration

[단위 : 대, 명]

In case, In person

구분 Classification		계 Total [A] (1=2+~+9)	본청 NTS (2)	서울청 Seoul (3)	중부청 Jungbu (4)	대전청 Daejeon (5)	광주청 Gwangju (6)	대구청 Daegu (7)	부산청 Busan (8)	기타 Other [B] (9)
전산장비 Computer Equipment										
2003년	2003 Total	28,046	2,513	8,092	5,868	2,352	2,705	2,585	3,931	**
2004년	2004 Total [C]	29,834	3,022	8,358	6,289	2,475	2,843	2,729	4,118	**
2005년	2005 Total	30,218	2,521	8,314	6,431	2,526	2,848	2,736	4,134	708
2006년	2006 Total	33,941	2,580	9,278	7,543	2,953	3,202	3,043	4,515	827
2007년	2007 Total	39,886	3,522	10,409	8,633	3,563	3,800	3,758	5,226	975
주전산기	Main Computer	3	3	-	-	-	-	-	-	-
중형컴퓨터	Server	908	318	135	136	71	73	70	90	15
개인용컴퓨터	Personal Computer	27,208	2,037	7,409	6,105	2,356	2,493	2,502	3,529	777
원격출력프린터	Remote Printer	191	3	46	50	19	20	23	30	-
개인프린터	Personal Pntiner	11,576	1,161	2,819	2,342	1,117	1,214	1,163	1,577	183
전산인력 Computer Expert										
2003년	2003 Total	903	212	208	160	59	72	76	110	6
2004년	2004 Total	903	209	211	162	58	71	75	111	6
2005년	2005 Total	873	207	197	150	59	71	72	109	8
2006년	2006 Total	879	220	196	144	60	70	72	109	8
2007년	2007 Total	851	207	192	143	59	68	70	105	7
전산직	Computer Specialist	329	164	39	33	20	21	21	25	6
세무직	General Tax Official	45	32	1	5	3	1	2	1	-
기능직	Technical Service Official	477	11	152	105	36	46	47	79	1

생산부서 : 전산기획담당관실(감중훈 2630-8212)

[2007년 14-3-1]

[A] 매년 12.31일 기준으로 작성

[B] 기타는 국세공무원교육원, 국세청고객만족센터, 기술연구소임

[C] **란은 본청에 포함됨

[A] Based on Dec. 31, each year

[B] Others are National Tax Officials Training Institute, National Tax Consultation Center and Technical Service Institute

[C] Figures are included in the NTS for **

14-3-2. 주요세목 전자신고 현황 (1/2)

Tax Returns Filed Electronically, by Type of Tax (1/2)

[단위 : 건]

In caes

구분 Classification		총신고건수 Number of Returns (1)	전자신고건수 Number of e-filings (2)	비율 Ratio (3=2/1)
부가가치세 Value Added Tax [A]				
2003년	2003 Total	9,318,429	3,150,491	33.8
2004년	2004 Total	9,296,963	5,606,540	60.3
2005년	2005 Total	9,548,093	7,198,253	75.4
2006년	2006 Total	9,737,879	7,684,730	78.9
2007년	2007 Total	10,531,788	7,910,377	75.1
2007년 1기 The 1st Period		5,187,857	3,910,399	75.4
서울청	Seoul RTO	1,358,212	1,032,001	76.0
충부청	Jungbu RTO	1,557,048	1,155,543	74.2
대전청	Daejeon RTO	494,823	385,815	78.0
광주청	Gwangju RTO	471,876	349,830	74.1
대구청	Daegu RTO	484,152	389,213	80.4
부산청	Busan RTO	821,746	597,997	72.8
2007년 2기 The 2nd Period		5,343,931	3,999,978	74.9
서울청	Seoul RTO	1,393,577	1,055,311	75.7
충부청	Jungbu RTO	1,620,636	1,208,459	74.6
대전청	Daejeon RTO	514,284	385,254	74.9
광주청	Gwangju RTO	479,714	353,191	73.6
대구청	Daegu RTO	495,193	378,989	76.5
부산청	Busan RTO	840,527	618,774	73.6
종합소득세 Global Income Tax [B]				
2003년	2003 Total	2,625,943	1,143,126	43.5
2004년	2004 Total	2,779,605	2,065,070	74.3
2005년	2005 Total	2,775,022	2,252,413	81.2
2006년	2006 Total	3,428,729	2,746,022	80.1
2007년	2007 Total	4,045,270	3,266,119	80.7
서울청	Seoul RTO	1,042,233	748,786	71.8
충부청	Jungbu RTO	1,200,766	937,726	78.1
대전청	Daejeon RTO	331,647	291,852	88.0
광주청	Gwangju RTO	373,704	349,854	93.6
대구청	Daegu RTO	363,353	327,693	90.2
부산청	Busan RTO	733,567	610,208	83.2

생산부서 : 정보개발2담당관실(황명희 2630-8512)

[다음페이지 계속]

[A] 부가가치세는 2007. 1기 및 2기 신고분임

[B] 종합소득세는 2007년 귀속분 2008. 5월 신고분으로, 총신고건수에는 추계신고자로서 과세미달자가 포함된 수치임

[A] Based on value added tax returns for 2007 taxable year

[B] Based on global tax returns for 2007 taxable year and includes the taxpayers under tax threshold

14-3-2. 주요세목 전자신고 현황 (2/2)

Tax Returns Filed Electronically, by Type of Tax (2/2)

[단위 : 건]

In caes

구분 Classification		총신고건수 Number of Returns (1)	전자신고건수 Number of e-filings (2)	비율 Ratio (3=2/1)
법인세 Corporation Tax [C]				
2003년	2003 Total	298,570	276,728	92.7
2004년	2004 Total	317,395	308,193	97.1
2005년	2005 Total	336,208	325,705	96.9
2006년	2006 Total	354,836	343,755	96.9
2007년	2007 Total	381,565	366,710	96.1
서울청	Seoul RTO	132,993	127,190	95.6
충부청	Jungbu RTO	103,041	99,392	96.5
대전청	Daejeon RTO	32,725	31,568	96.5
광주청	Gwangju RTO	34,147	33,047	96.8
대구청	Daegu RTO	28,728	27,736	96.5
부산청	Busan RTO	49,931	47,777	95.7
원천세 Withholding Tax [D]				
2003년	2003 Total	6,761,852	4,108,574	60.8
2004년	2004 Total	5,874,235	4,635,386	78.9
2005년	2005 Total	4,745,240	4,195,896	88.4
2006년	2006 Total	4,640,833	4,303,013	92.7
2007년	2007 Total	4,912,756	4,582,331	93.3
2007년 상반기	The 1st Half	2,541,131	2,343,085	92.2
서울청	Seoul RTO	834,093	756,056	90.6
충부청	Jungbu RTO	814,938	721,984	88.6
대전청	Daejeon RTO	178,804	176,181	98.5
광주청	Gwangju RTO	147,800	144,096	97.5
대구청	Daegu RTO	194,940	186,001	95.4
부산청	Busan RTO	370,556	358,767	96.8
2007년 하반기	The 2nd Half	2,371,625	2,239,246	94.4
서울청	Seoul RTO	773,753	722,077	93.3
충부청	Jungbu RTO	753,985	694,130	92.1
대전청	Daejeon RTO	175,184	173,581	99.1
광주청	Gwangju RTO	146,416	142,626	97.4
대구청	Daegu RTO	180,958	174,156	96.2
부산청	Busan RTO	341,329	332,676	97.5

생산부서 : 정보개발2담당관실(황명희 2630-8512)

[2007년 14-3-2]

[C] 법인세는 2007. 12월말 법인의 2008. 3월 신고분임

[D] 원천세는 2007. 1월부터 2007. 12월 신고분임

[C] Based on corporation tax returns for 2007 taxable year

[D] Based on withholding tax returns filed during 2007

14-3-3. 국세청 홈페이지 운영 실적

Operational Result of the NTS Homepage

[단위 : 명, 건]

In person, In case

구분 Classification	2003년	2004년	2005년	2006년	2007년
	Year 2003	Year 2004	Year 2005	Year 2006	Year 2007
	(1)	(2)	(3)	(4)	(5)
총방문객수 Number of Total Visitors	18,623,626	20,452,133	35,440,512	44,564,966	43,711,199
여론수렴건수 Number of Public Opinions Posted	14,003	10,948	12,659	9,283	9,538
탈세 고발 Information on Tax Evasion	2,402	3,844	3,090	3,087	2,219
자유게시판 Free Opinion	4,564	2,309	3,681	2,634	2,441
청장과와의대화 Conversation with Commissioner	2,171	1,328	1,871	1,603	2,411
정책제안/건의 Suggestion & Proposal	3,190	2,599	3,328	1,246	1,564
친절/불친절신고 Information on Official's Kindness & Unkindness	1,676	868	689	713	903
자료조회비율 Ratio of Taxpayer Visit	100.0	100.0	100.0	100.0	100.0
조회계산서비스 Tax Computation Service	37.3	40.0	66.4	80.2	78.1
세무자료실 Data Warehousing	12.7	12.9	10.3	7.0	9.8
신고 및 납부안내 Information on Tax Return & Payment	9.6	12.0	7.2	6.2	5.6
법령정보 Information on Tax Law & Regulation	6.1	5.9	4.9	2.2	1.0
기관안내 Information on NTS	7.5	7.1	2.6	1.3	1.0
공지사항 및 보도자료 Official Announcement	4.6	5.5	2.4	1.3	1.0
여론광장 Suggestion & Proposal	4.3	4.3	1.6	1.2	0.8
세법해설 Explanation on Tax Law	7.1	4.1	1.9	0.4	0.1
세무상담 및 사례 Q & A, FAQ	7.8	5.2	2.1	0.1	0.1
청소년세금교실 및 기타 Tax Information for Youth & other	3.0	3.0	0.6	0.1	2.5

생산부서 : 납세홍보과(김선주 397-1566)

[2007년 14-3-3]

14-3-4. 홈택스(Home Tax) 가입자 현황

Registered Taxpayers of Home Tax Service

[단위 : 명]

In person

구분 Classification		전체사업자수 Total Number of Business Taxpayers[A]	가입자 총계 Total Number of Registration	개인사업자 Individual Taxpayers[B]	법인사업자 Corporation Taxpayers [B]	기타 Other [C]	가입비율 Registration Rate
		(1)	(2=3+4)	(3)	(4)	(5)	(6=2/1)
2005년	2005 Total	5,024,715	2,626,020	2,306,169	319,851	1,295,186	52.3
2006년	2006 Total	5,126,115	2,903,380	2,568,159	335,221	1,950,083	56.6
2007년	2007 Total	5,335,319	3,189,241	2,833,655	355,586	2,728,333	59.8
지방청별	by RTO	5,335,319	3,189,241	2,833,655	355,586	2,728,333	59.8
서울	Seoul	1,324,578	760,571	657,781	102,790	716,047	57.4
충부	Jungbu	1,621,900	912,631	818,521	94,110	849,452	56.3
대전	Daejeon	521,380	291,062	258,974	32,088	224,947	55.8
광주	Gwangju	502,130	353,921	308,138	45,783	263,319	70.5
대구	Daegu	506,589	360,034	327,913	32,121	277,396	71.1
부산	Busan	858,742	511,022	462,328	48,694	397,172	59.5

생산부서 : 정보개발2담당관실(황명희 2630-8512)

[2007년 14-3-4]

[A] 전체사업자는 2007.12.31일 현재 가동중인 모든 사업자를 기준으로 작성

[B] 사업자는 사업장소재지를 기준으로 작성

[C] 기타는 비사업자로 주소지를 기준으로 작성

[A] Based on taxpayers in business as of Dec. 31, 2007

[B] Classified by place of business

[C] Classified by address

14-3-5. 연말정산간소화시스템 이용 현황

Number of Users of Year-end Tax Settlement System [A]

[단위 : 명, 건]

In person, In case

		이용인원 Users [B]			접속건수 Number of Contact [E] (4)
		합계 total (1=2+3)	근로자 Taxpayers [C] (2)	부양가족 Dependent [D] (3)	
구분 Classification					
2006년	2006 Total	4,739,823	3,394,396	1,345,427	11,004,180
2007년	2007 Total	8,069,038	5,246,634	2,822,404	17,913,984
납세자 주소지별	By Taxpayer's Residence	8,069,038	5,246,634	2,822,404	17,913,984
서울	Seoul	2,113,996	1,474,692	639,304	5,058,363
인천	Incheon	423,457	280,158	143,299	935,447
경기	Gyeonggi	2,105,257	1,359,486	745,771	4,623,644
강원	Gangwon	189,525	117,924	71,601	398,586
대전	Daejeon	291,184	179,260	111,924	640,032
충북	Chungbuk	196,294	122,614	73,680	412,888
충남	Chungnam	278,709	173,730	104,979	605,856
광주	Gwangju	223,174	133,349	89,825	447,799
전북	Jeonbuk	230,223	138,001	92,222	466,637
전남	Jeonnam	217,688	131,235	86,453	444,802
대구	Daegu	335,878	213,159	122,719	721,390
경북	Gyeongbuk	323,244	200,657	122,587	692,337
부산	Busan	455,335	301,648	153,687	979,757
울산	Ulsan	185,546	112,651	72,895	416,374
경남	Gyeongnam	431,662	267,035	164,627	927,312
제주	Jeju	67,866	41,035	26,831	142,760
연령별	by Age [F]	8,069,038	5,246,634	2,822,404	17,913,984
30세 미만	Under 30 years	1,299,863	1,177,825	122,038	3,773,170
30세 이상	30 years or more	3,533,766	2,242,313	1,291,453	8,120,046
40세 이상	40 years or more	2,318,091	1,135,968	1,182,123	4,040,438
50세 이상	50 years or more	652,612	471,933	180,679	1,499,805
60세 이상	60 years or more	264,706	218,595	46,111	480,525

생산부서 : 원천세과(장우정 397-1848)

[2007년 14-3-5]

[A] 2006. 12. 6일 부터 서비스 개시

[B] 연말정산 간소화 서비스를 이용한 인원

[C] 2008.2.11일(2007년 귀속분 연말정산 신고 마감일) 기준 서비스 이용한 근로자 인원

[D] 2008.2.11(2007년 귀속분 연말정산 신고마감일) 기준 서비스 이용한 부양가족 인원

[E] 시스템에 접속한 총 건수(중복접속 포함)

[F] 가입자 연령기준. 단, 부양가족은 근로자의 연령을 기준으로 작성함

[A] launched on Dec.6, 2006

[B] Number of Year-end tax settlement aid system users

[C] Number of registered taxpayers as of Feb.11, 2008

[D] Number of minor dependent

[E] Number of access to system

[F] Based on the age of registered taxpayers

14-3-6. e-mail을 통한 국세정보서비스 제공 실적

Information Service by e-mail

[단위 : 명, 건]

In person, In each

구분 Classification		뉴스레터 제공인원 Number of News Letter Reader (1)	주간평균 Weekly Average (2)	정책고객서비스 제공건수 Number of Policy Customer Relationship (3)
2003년	2003 Total	9,361,734	668,695	-
2004년	2004 Total	98,922,531	1,978,451	22
2005년	2005 Total	122,796,239	2,455,648	54
2006년	2006 Total	130,906,303	2,619,811	69
1월	Jan	12,995,836	2,599,167	2
2월	Feb	10,318,416	2,579,604	1
3월	Mar	10,433,946	2,608,487	10
4월	Apr	9,925,665	2,481,416	4
5월	May	12,677,156	2,535,431	13
6월	Jun	10,539,168	2,634,792	4
7월	Jul	13,138,505	2,627,701	5
8월	Aug	10,728,742	2,682,186	2
9월	Sep	10,688,283	2,672,071	7
10월	Oct	7,820,774	2,606,925	5
11월	Nov	10,725,578	2,681,395	11
12월	Dec	10,914,234	2,728,559	5
2007년	2007 Total	74,006,301	1,442,564	112
1월	Jan	12,180,237	2,436,047	3
2월	Feb	7,998,528	1,999,632	10
3월	Mar	6,853,645	1,713,411	12
4월	Apr	5,587,309	1,396,827	8
5월	May	7,519,798	1,503,960	20
6월	Jun	6,371,002	1,592,751	20
7월	Jul	5,606,217	1,121,243	8
8월	Aug	4,760,578	1,190,145	4
9월	Sep	3,789,478	1,263,159	2
10월	Oct	4,825,587	965,117	11
11월	Nov	4,094,161	1,023,540	5
12월	Dec	4,419,761	1,104,940	9

생산부서 : 납세홍보과(김선주 397-1566)

[2007년 14-3-6]

14-4-1. 조세지출 현황 (1/2)

Tax Expenditure (Exclusion, Deduction, Exemption) (1/2) [A]

[단위 : 억원]

In 100 million won

구분 Classification		2003년 Year 2003	2004년 Year 2004	2005년 Year 2005	2006년 Year 2006	2007년 Year 2007
		(1)	(2)	(3)	(4)	(5)
세목별	by Type of Tax	173,869	181,759	198,498	210,368	226,936
직접세	Direct Tax	123,311	131,485	149,236	152,315	166,470
소득세	Income Tax	64,291	73,982	80,360	91,114	104,144
법인세	Corporation Tax	58,698	56,948	68,408	60,810	61,925
상속·증여세	Inheritance·Gift Tax	322	555	468	391	401
간접세	Indirect Tax	50,558	50,274	49,262	58,053	60,466
부가가치세	Value Added Tax	32,628	31,735	30,784	38,033	40,083
교통세	Transportation Tax	10,319	12,416	12,511	12,126	12,359
특별소비세	Special Excise Tax	2,679	3,623	3,591	2,589	2,228
주세	Liquor Tax	440	424	531	458	453
인지세	Stamp Tax	466	433	454	516	494
증권거래세	Securities Transaction Tax	4,026	1,643	1,391	2,002	2,308
교육세	Education Tax [B]	**	**	**	2,329	2,541
지원방법별	by Type of Reduction & Exemption	173,869	181,759	198,498	210,368	226,936
직접세	Direct Tax	123,311	131,485	149,236	152,315	166,469
직접감면	Direct Reduction & Exemption	118,019	128,548	147,163	150,190	162,896
비과세	Exclusion	13,572	12,894	16,617	17,126	16,181
세액감면	Tax Reduction & Exemption	19,894	24,583	21,746	27,738	31,390
소득세·법인세	Income Tax & Corporation Tax	15,707	18,878	16,743	18,041	18,873
양도소득세	Capital Gains tax	4,187	5,705	5,003	9,697	12,517
세액공제	Tax Credit	29,412	30,897	39,264	34,673	35,989
소득공제	Income Deduction	36,712	43,174	51,252	54,427	67,246
저율과세	Taxation by Lower Rate	6,013	5,189	7,365	8,496	5,210
기타	Others	12,416	11,811	10,919	7,730	6,880
간접감면	Indirect Reduction & Exemption	5,292	2,937	2,073	2,125	3,573
간접세	Indirect Tax	50,558	50,274	49,262	58,053	60,467
부가가치세 영세율	Zero-rate Value Added Tax	14,758	15,554	15,199	20,506	21,101
부가가치세 면세	Exemption of Value Added Tax	4,766	5,016	4,304	4,289	5,518
특별소비세·교통세 면제	Exemption of Special Excise Tax & Transportation Tax	12,255	15,060	16,463	14,715	15,345
주세·증권거래세·인지세 면제	Exemption of Liquor Tax, Securities Transaction Tax & Stamp Tax	4,932	2,500	1,846	5,304	4,684
기타	Others	13,847	12,144	11,450	13,239	13,819

생산부서 : 법인세과(김정주 397-1822)

[다음페이지 계속]

자료출처 : 기획재정부 「조세지출보고서」 (2008. 11)

[A] 신고연도기준, 관세는 제외함

[B] 교육세는 2006년부터 산출함

[C] 2006년 구조조정 지원은 금융산업 지원과 통합하고, 국방부문 지원·일반행정 지원을 농어민 지원·설비투자 및 기타 지원으로 재분류함

14-4-1. 조세지출 현황 (2/2)

Tax Expenditure (Exclusion, Deduction, Exemption) (2/2) [A]

[단위 : 억원]

In 100 million won

구분 Classification		2003년	2004년	2005년	2006년	2007년
		Year 2003	Year 2004	Year 2005	Year 2006	Year 2007
		(1)	(2)	(3)	(4)	(5)
기능별	By Purpose of Tax Expenditure	173,869	181,759	198,498	210,368	226,936
중산층 지원	Support for Middle Class Taxpayers	78,738	83,457	88,961	103,876	117,103
저축 지원	for Savings	15,012	12,050	10,696	12,345	14,019
근로자 지원	for Wage & Salary Earners	36,517	40,988	46,611	48,457	53,925
농어민 지원	for Farmers & Fishermen	27,209	30,419	31,654	43,074	49,159
경제개발 지원	Support for Economic Development	62,119	66,913	74,382	69,637	70,398
중소기업 지원	for Small & Medium Size Company	20,955	18,881	14,885	19,090	20,347
설비투자 지원	for Facility Investment	16,318	23,590	33,569	27,243	24,331
연구 및 인력개발 지원	for R&D & Human Resources Development	13,950	12,564	13,224	12,852	16,136
SOC·공공투자 지원	for SOC and Public Investment	3,590	3,200	2,142	6,445	5,611
금융산업 지원	for Financial Industry	2,940	3,399	4,504	1,460	1,042
구조조정 지원	for Corporate Reorganization [C]	279	132	84	**	**
경쟁력 강화 지원	for Enhancement of Competitive Power	4,087	5,147	5,974	2,547	2,931
사회개발 지원	Support for Social Development	25,865	25,099	28,859	33,491	36,490
교육·문화·체육분야 지원	for Education, Culture & Athletics	4,120	2,394	2,261	2,321	1,393
환경분야 지원	for Environment	3,597	4,502	5,108	5,981	6,105
사회보장분야 지원	for Social Welfare	17,487	16,873	20,601	23,807	27,474
주택분야 지원	for Housing	661	1,330	889	1,382	1,518
국방부문 지원	Support for National Defence [C]	5,853	4,907	4,927	**	**
일반행정 지원	Support for General Administration [C]	451	399	472	**	**
기타 지원	Support for Others	843	984	897	3,364	2,945

생산부서 : 법인세과(김정주 397-1822)

[2007년 14-4-1]

Source : Ministry of Finance and Economy 「Report of Tax expenditure」 (2007. 11)

[A] Based on tax return of each year, customs duties is excluded

[B] Statistics not compiled for **

[C] From 2006, support for corporate reorganization is merged into support for financial industry, and support for national defence and general administration is reclassified as support for farmers & fishermen or facility investment or others

14-4-2. 세정지원 실적

Tax Assistance

[단위 : 백만원]

In million won

구분 Classification	합계 Total		납기연장 Extension of Payment Due Date		징수유예 Suspension of Tax Collection	
	건수 Number of cases	금액 Tax Amount	건수 Number of cases	금액 Tax Amount	건수 Number of cases	금액 Tax Amount
	(1)		(2)		(3)	
2003년 2003 Total	47,785	3,382,818	19,107	2,546,822	28,678	835,996
2004년 2004 Total	49,943	2,606,326	21,254	1,309,300	28,689	1,297,026
2005년 2005 Total	59,473	2,265,328	26,797	1,407,365	32,676	857,963
2006년 2006 Total	58,086	4,092,913	28,013	3,274,766	30,073	818,147
2007년 2007 Total	87,033	8,872,796	30,797	7,407,175	56,236	1,465,621
지방청별 by RTO	87,033	8,872,796	30,797	7,407,175	56,236	1,465,621
서울청 Seoul	3,159	2,853,035	719	2,537,698	2,440	315,337
충부청 Jungbu	4,423	2,387,121	931	1,943,510	3,492	443,611
대전청 Daejeon	13,465	950,454	4,601	739,018	8,864	211,436
광주청 Gwangju	8,089	843,498	2,793	702,514	5,296	140,984
대구청 Daegu	37,746	393,960	13,016	204,810	24,730	189,150
부산청 Busan	20,151	1,444,728	8,737	1,279,625	11,414	165,103
사유별 by Reason of Assistance	87,033	8,872,796	30,797	7,407,175	56,236	1,465,621
사업위기 등 Business Slowness or Other	83,440	8,847,669	30,427	7,393,711	53,013	1,453,958
재해 Casualty	3,593	25,127	370	13,464	3,223	11,663

생산부서 : 징세과(안덕수 397-1502)

[2007년 14-4-2]

[A] 2007년도 지원실적을 기준으로 작성함

[A] Based on tax assistance in 2007

14-4-3. 세무대리인 현황

Number of Tax Agents

[단위 : 명]

In person

구분 Classification		합계 Total [A] (1)	세무사 Certified Public Tax Accountants (2)	공인회계사 Certified Public Accountants (3)	변호사 Lawyers (4)
2003년	2003 Total	10,831	5,717	4,768	346
2004년	2004 Total	12,378	6,210	5,740	428
2005년	2005 Total	13,584	6,622	6,447	515
2006년	2006 Total	14,382	7,014	6,819	549
2007년	2007 Total	15,231	7,424	7,221	586
지역별	by Region	15,231	7,424	7,221	586
서울	Seoul	8,990	3,321	5,669	**
인천	Incheon	545	441	104	**
경기	Gyeonggi	1,647	1,254	393	**
강원	Gangwon	111	90	21	**
대전	Daejeon	243	180	63	**
충북	Chungbuk	140	98	42	**
충남	Chungnam	168	123	45	**
광주	Gwangju	286	189	97	**
전북	Jeonbuk	182	136	46	**
전남	Jeonnam	111	76	35	**
대구	Daegu	597	387	210	**
경북	Gyeongbuk	165	117	48	**
부산	Busan	937	636	301	**
울산	Ulsan	130	100	30	**
경남	Gyeongnam	316	219	97	**
제주	Jeju	77	57	20	**
성별	by Gender	15,231	7,424	7,221	586
남성	Male	14,096	7,034	6,517	545
여성	Female	1,135	390	704	41
연령별	by Age	15,231	7,424	7,221	586
30세미만	under 30 years	965	94	871	-
30세이상	30 years or more	5,473	1,660	3,596	217
40세이상	40 years or more	3,542	1,548	1,744	250
50세이상	50 years or more	2,720	2,189	444	87
60세이상	60 years or more	2,531	1,933	566	32

생산부서 : 소득세과(이병길 397-1748)

[2006년 14-4-3]

[A] 2007.12.31일 기준 세무대리인으로 개업한 자를 기준으로 작성

[A] Based on the number of tax agents in business as of Dec. 31, 2007

15

부 록

Appendix

15-1. 국세청 정원 현황

Tax Officials Quota, by Organization(Authorized)

[단위 : 명]

In person

구분 Classification		합계 Total[A] (1=2+~+7)	본청 NTS (2)	국세공무원 교육원 National Tax Officials Training Institute (3)	국세청 기술연구소 Technical Service Institute (4)	국세종합 상담센터 National Tax Consultation Center (5)	지방국세청 Regional Tax Office (6)	세무서 District Tax Office (7)
2003년	2003 Total	16,845	717	83	32	103	2,845	13,065
2004년	2004 Total	17,029	718	83	32	125	2,813	13,258
2005년	2005 Total	17,314	759	83	32	125	2,644	13,671
2006년	2006 Total	18,049	801	66	32	128	2,577	14,445
2007년	2007 Total	20,021	840	66	32	132	2,713	16,238
직급별	by Grade	20,021	840	66	32	132	2,713	16,238
정무·별정직	Political & Privileged Position	11	9	2	-	-	-	-
고위공무원단	Senior Civil Service	30	11	1	-	-	18	-
3급	Grade 3	14	8	-	-	-	6	-
4급	Grade 4	299	59	10	1	2	120	107
5급	Grade 5	1,063	168	18	3	7	222	645
6급	Grade 6	4,517	265	11	7	56	860	3,318
7급	Grade 7	4,453	186	8	5	55	829	3,370
8급	Grade 8	4,784	39	5	5	9	461	4,265
9급	Grade 9	3,198	15	-	-	-	8	3,175
연구·기능직	Technical Service Official	1,652	80	11	11	3	189	1,358

생산부서 : 창의혁신담당관(윤영석 397-1042)

[2007년 15-1]

[A] 매년 12월 31일 기준으로 작성함

[A] As of Dec. 31, each year

15-2. 국세공무원 현황 (1/3)

Number of National Tax Officials (1/3)

[단위 : 명]

In person

구분 Classification		계 Total [A] (1=2+~+8)	3급 이상 Grade 3 or over (2)	4급 Grade 4 (3)	5급 Grade 5 (4)	6급 Grade 6 (5)	7급 Grade 7 (6)	8급 Grade 8 (7)	9급 Grade 9 (8)
2003년	2003 Total	14,999	39	273	783	3,333	4,876	3,498	2,197
2004년	2004 Total	15,077	42	269	855	3,372	4,813	3,577	2,149
2005년	2005 Total	15,451	38	286	875	3,709	5,017	3,550	1,976
2006년	2006 Total	15,358	38	265	870	3,768	5,011	3,630	1,776
2007년	2007 Total	15,590	39	292	900	4,473	5,470	3,189	1,227
소속별	by Tax Office	15,590	39	292	900	4,473	5,470	3,189	1,227
본청	NTS	745	16	66	166	321	135	22	19
서울청	Seoul	4,770	9	79	252	1,206	1,616	1,116	492
중부청	Jungbu	3,703	6	60	169	962	1,189	811	506
대전청	Daejeon	1,256	1	20	59	364	495	242	75
광주청	Gwanggiu	1,389	1	19	59	416	593	284	17
대구청	Daegu	1,364	2	17	64	448	557	243	33
부산청	Busan	2,169	2	25	98	668	823	468	85
기타	Others [B]	194	2	6	33	88	62	3	-
성별	by Gender	15,590	39	292	900	4,473	5,470	3,189	1,227
남자	Male	12,000	39	287	851	4,019	4,378	1,825	601
여자	Female	3,590	-	5	49	454	1,092	1,364	626
연령별	by Age	15,590	39	292	900	4,473	5,470	3,189	1,227
25세 미만	under 25 years	109	-	-	-	-	3	2	104
25세 이상	25 years or more	1,620	-	-	7	1	494	378	740
30세 이상	30 years or more	3,105	-	-	23	78	1,079	1,546	379
35세 이상	35 years or more	3,543	-	16	29	680	1,671	1,143	4
40세 이상	40 years or more	2,725	-	20	37	1,052	1,496	120	-
45세 이상	45 years or more	1,920	11	24	113	1,251	521	-	-
50세 이상	50 years or more	2,111	22	139	498	1,256	196	-	-
55세 이상	55 years or more	457	6	93	193	155	10	-	-

생산부서 : 운영지원과(남동국 397-1382)

[다음 페이지 계속]

[A] 매년 12.31일 현원을 기준으로 작성(정무, 별정, 기록, 기능직 제외)

[B] 기타는 국세공무원교육원, 국세종합세무상담센터, 기술연구소임

[A] As of Dec. 31, each years (Excluding Political Privileged Position, Technical Service Official)

[B] Others are National Tax Officials Training Institute, National Tax Consultation Center and Technical Service Institute

15-2. 국세공무원 현황 (2/3)

Number of National Tax Officials (2/3)

[단위 : 명]

In person

구분 Classification		계 Total (1=2+~+8)	3급이상 Grade 3 or over (2)	4급 Grade 4 (3)	5급 Grade 5 (4)	6급 Grade 6 (5)	7급 Grade 7 (6)	8급 Grade 8 (7)	9급 Grade 9 (8)
전체	by Total Service Years	15,590	39	292	900	4,473	5,470	3,189	1,227
근무연수별									
1년 미만	Under 1 year	762	-	-	1	-	150	2	609
1년 이상	1 year or more	1,029	2	-	13	-	126	283	605
3년 이상	3 years or more	759	-	1	17	1	148	582	10
5년 이상	5 years or more	2,994	-	6	32	81	1,075	1,797	3
10년 이상	10 years or more	3,031	-	28	7	425	2,047	524	-
15년 이상	15 years or more	2,360	-	12	12	883	1,453	-	-
20년 이상	20 years or more	1,516	13	31	135	1,026	310	1	-
25년 이상	25 years or more	1,632	21	103	228	1,128	152	-	-
30년 이상	30 years or more	1,507	3	111	455	929	9	-	-
현직급	by Service Years under Current Grade	15,590	39	292	900	4,473	5,470	3,189	1,227
근무연수별									
1년 미만	Under 1 year	4,607	8	73	147	1,051	1,614	1,105	609
1년 이상	1 year or more	4,321	31	88	222	884	1,289	1,202	605
3년 이상	3 years or more	1,946	-	40	196	511	686	503	10
5년 이상	5 years or more	4,268	-	75	253	1,712	1,848	377	3
10년 이상	10 years or more	369	-	16	58	260	33	2	-
15년 이상	15 years or more	67	-	-	18	49	-	-	-
20년 이상	20 years or more	12	-	-	6	6	-	-	-
거주지별	by Residence	15,590	39	292	900	4,473	5,470	3,189	1,227
서울	Seoul	5,344	31	165	401	1,434	1,699	1,133	481
인천	Incheon	496	-	1	13	130	163	130	59
경기	Gyeonggi	2,965	7	73	201	939	939	580	226
강원	Gangwon	302	-	-	4	77	154	61	6
대전	Daejeon	753	-	10	51	233	281	134	44
충북	Chungbuk	283	1	3	7	73	113	61	25
충남	Chungnam	239	-	-	1	58	102	56	22
광주	Gwangju	807	-	9	41	244	303	160	50
전북	Jeonbuk	443	-	1	16	126	187	84	29
전남	Jeonnam	258	-	-	4	42	128	67	17
대구	Daegu	1,061	-	11	59	353	376	176	86
경북	Gyeongbuk	406	-	-	4	96	196	87	23
부산	Busan	1,438	-	17	86	489	514	253	79
울산	Ulsan	129	-	-	2	29	47	36	15
경남	Gyeongnam	542	-	1	9	123	217	135	57
제주	Jeju	124	-	1	1	27	51	36	8

생산부서 : 운영지원과(남동국 397-1382)

[다음 페이지에 계속]

15-2. 국세공무원 현황 (3/3)

Number of National Tax Officials (3/3)

[단위 : 명]

In person

구분 Classification	계 Total (1=2+~+8)	3급 이상	4급	5급	6급	7급	8급	9급
		Grade 3 and Over (2)	Grade 4 (3)	Grade 5 (4)	Grade 6 (5)	Grade 7 (6)	Grade 8 (7)	Grade 9 (8)
취득자격별 by Qualification								
공인회계사 C.P.A	51	-	2	2	-	46	-	1
세무사 Certified Tax Accountant	627	13	75	116	190	179	17	37
부기 Bookkeeping Ability	14,343	10	250	855	4,407	5,142	2,955	724
1급 grade 1	107	-	8	4	20	58	13	4
2급 grade 2	14,186	10	239	850	4,355	5,070	2,942	720
3급 grade 3	50	-	3	1	32	14	-	-
조사요원 Tax Examiner	12,659	-	166	773	4,285	4,806	2,464	165
국제조세전문요원 International Examiner	536	-	8	43	294	181	10	-
국제조사전문요원	223	-	-	10	120	82	11	-
조세범조사전문요원 Criminal Investigator	1,548	-	32	268	991	255	2	-
송무전문요원 Litigation Specialist	294	-	4	39	191	60	-	-
전산조사전문요원 Computer Investigation Specialist	544	-	-	17	253	245	29	-
국세상담요원 Consulation Specialist	198	-	-	1	103	76	18	-
P.C. P.C Ability	12,288	30	275	829	4,388	4,645	2,033	88
D/B D/B	1,286	-	17	35	534	563	137	-
S/S S/S	1,654	-	32	78	486	826	232	-
W/P W/P	9,348	30	226	716	3,368	3,256	1,664	88
외국어 Foreign Language Ability	3,787	11	82	180	951	1,501	977	85
1급 grade 1	613	8	43	57	97	234	147	27
2급 grade 2	1,465	2	24	57	270	651	422	39
3급 grade 3	1,709	1	15	66	584	616	408	19
주무요원 Qualified Section Chief	61	-	-	-	61	-	-	-
필수실무요원 Practice Expert	32	-	-	-	32	-	-	-

생산부서 : 운영지원과(남동국 397-1382)

[2007년 15-2]

15-3. 국세공무원 신규채용 현황

Newly Employed National Tax Officials

[단위 : 명]

In person

구분 Classification		계 Total [A] (1=2+3+4+5)	5급 이상 Grade 5 or Over (2)	7급 Grade 7 (3)	9급 Grade 9 (4)
2003년	2003 Total	392	10	66	316
2004년	2004 Total	450	15	91	344
2005년	2005 Total	711	11	55	645
2006년	2006 Total	420	9	89	322
2007년	2007 Total	793	8	152	633
임용구분별	by Type of Recruitment	793	8	152	633
공채	Open/Public Recruitment	791	7	151	633
특채	Special Recruitment	2	1	1	-
성별	by Gender	793	8	152	633
남자	Male	427	3	103	321
여자	Female	366	5	49	312
연령별	by Age	793	8	152	633
25세 미만	under 25 years	146	1	7	138
25세 이상	25 years or more	465	4	63	398
30세 이상	30 years or more	164	3	64	97
35세 이상	35 years or more	18	-	18	-
거주지별	by Residence	793	8	152	633
서울	Seoul	315	6	84	225
인천	Incheon	36	-	4	32
경기	Gyeonggi	122	1	23	98
강원	Gangwon	4	-	-	4
대전	Daejeon	31	-	1	30
충북	Chungbuk	16	-	-	16
충남	Chungnam	10	-	-	10
광주	Gwangju	39	-	12	27
전북	Jeonbuk	15	-	2	13
전남	Jeonnam	14	-	5	9
대구	Daegu	52	-	6	46
경북	Gyeongbuk	21	-	3	18
부산	Busan	56	-	8	48
울산	Ulsan	8	-	-	8
경남	Gyeongnam	50	1	3	46
제주	Jeju	4	-	1	3

생산부서 : 운영지원과(남동국 397-1382)

[2007년 15-3]

[A] 신규임용일 기준으로 작성

[A] Based on the time of recruitment

15-4. 국세공무원교육원 교육실시 현황

Training in the National Tax Officials Training Center

[단위 : 명]

In person

구분 Classification		2003년 Year 2003 (1)	2004년 Year 2004 (2)	2005년 Year 2005 (3)	2006년 Year 2006 (4)	2007년 Year 2007 (5)
합계	Total	25,225	20,145	20,442	16,050	26,640
기본교육	Basic Training	842	844	921	1,114	1,586
9급 신규자	for New Grade 9 Officials	247	328	350	447	1,426
7급 신규자	for New Grade 7 Officials	50	66	51	144	160
7급 승진예정자	for Candidate Grade 7 Officials	545	450	520	523	-
전문교육	Expertise Training	8,310	6,368	5,707	8,915	14,516
공통전문교육	Common Expertise Training [A]	2,768	2,077	-	-	-
선택전문교육	Optional Expertise Training [B]	3,565	3,137	-	-	-
사이버교육	Cyber Training	1,977	1,154	1,194	1,933	3,727
일반직무교육	General Work Training [C]	-	-	3,155	4,319	10,052
고급직무교육	Advanced Work Training [D]	-	-	1,358	2,663	737
정보화교육	Computer Skill Training	1,092	770	431	727	807
정신교육	Moral Training [E]	-	-	880	613	-
직장교육	On-site Training	13,582	11,000	11,151	4,666	8,839
기타교육	Other Training	1,399	1,163	1,352	15	892

생산부서 : 국세공무원교육원 운영과(김남영 031-250-2311)

[2007년 15-4]

[A] 공통전문교육은 2005년부터 폐지됨

[B] 선택전문교육은 2005년부터 폐지됨

[C] 일반직무교육은 2005년부터 신설됨

[D] 고급직무교육은 2005년부터 신설됨

[E] 정신교육은 2005년부터 신설

[A] Common technical training was abolished in 2005

[B] Optional technical training was abolished in 2005

[C] General work training was started in 2005

[D] Higher work training was started in 2005

[E] Moral training was started in 2005

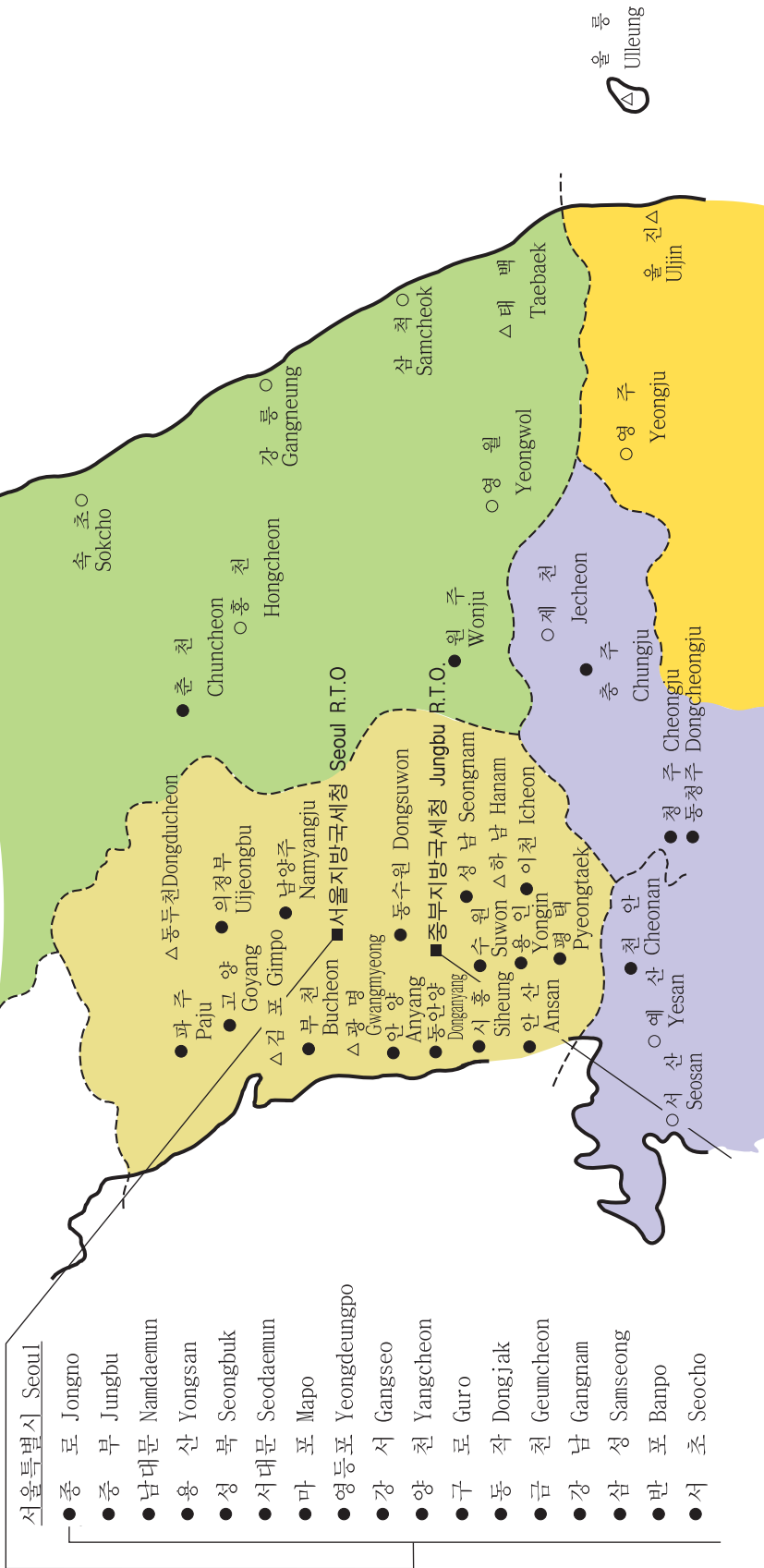
15-5. 지방국세청 관할세무서 분포

Geographical Jurisdiction of Regional Tax Offices and District Tax Offices

2007년 12월 31일 현재
As of Dec. 31, 2007

지방국세청 Regional Tax Office	세무서 District Tax Office		지서 Branch Office	
	계 Total	1급지 Class A		2급지 Class B
합계 Total	107	83	24	17
서울 Seoul	24	24	-	-
충부 Jungbu	26	21	5	5
대진 Daejeon	14	6	8	-
광주 Gwangju	14	10	4	4
대구 Daegu	13	7	6	4
부산 Busan	16	15	1	4

- 지방국세청 Regional Tax Office(R.T.O.)
- 1급지세무서 District Tax Office of Class A
- 2급지세무서 District Tax Office of Class B
- △ 지서 Branch Office



- 동대문 Dongdaemun
- 성 Seongdong
- 역 삼 Yeoksam
- 도 봉 Dobong
- 강 동 Gangdong
- 송 파 Songpa
- 노 원 Nowon

인천광역시 Incheon

- 인 천 Incheon
- 북인천 Bukincheon
- 서인천 Seoинcheon
- 남인천 Namincheon

광주광역시 Gwangju

- 광 주 Gwangju
- 북광주 Bukgwangju
- 서광주 Seogwangju

대전광역시 Daejeon

- 대 전 Daejeon
- 서대전 Seodaejeon

대구광역시 Daegu

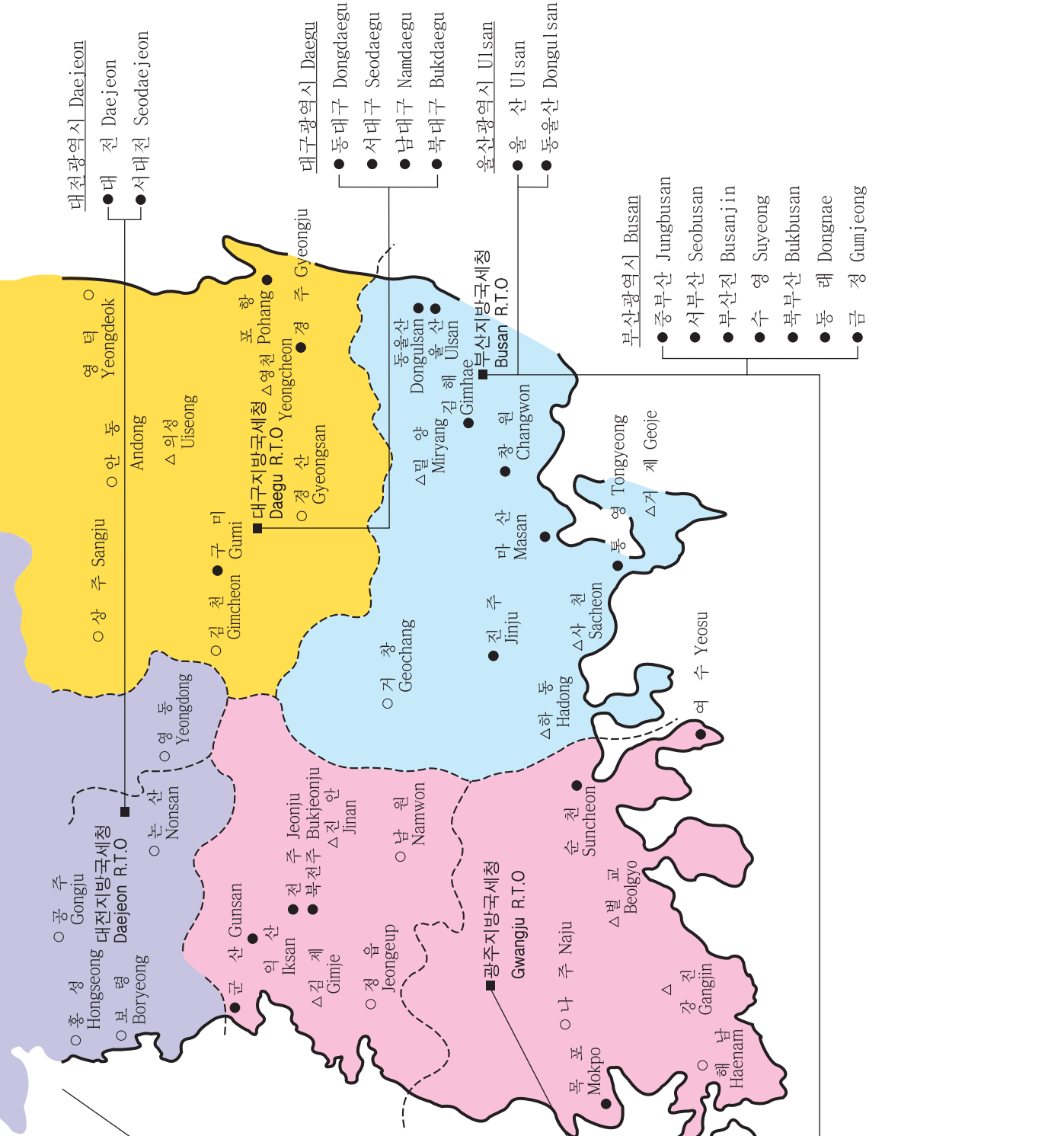
- 동대구 Dongdaegu
- 서대구 Seodaegu
- 남대구 Namdaegu
- 북대구 Bukdaegu

울산광역시 Ulsan

- 울 산 Ulsan
- 동울산 Dongulsan

부산광역시 Busan

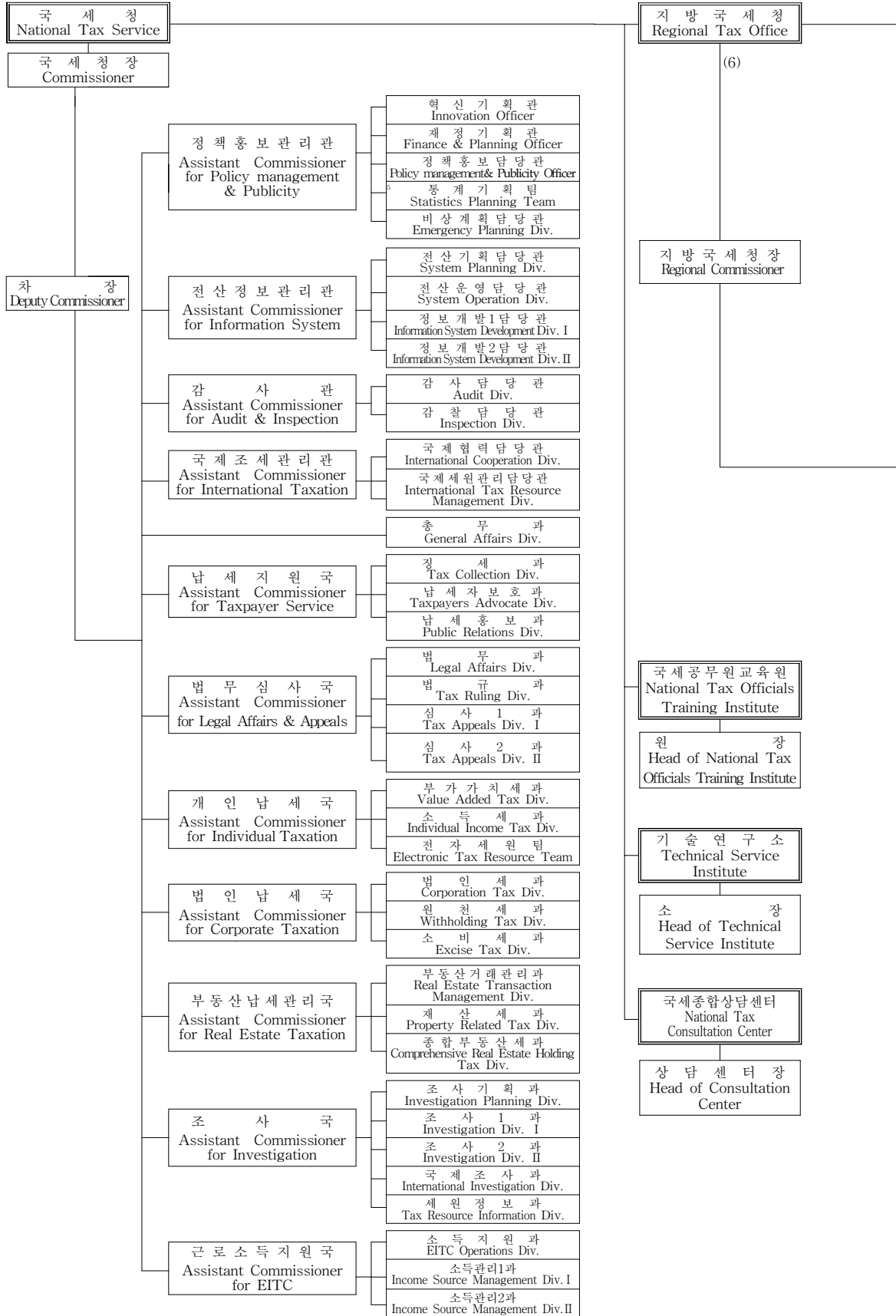
- 중부산 Jungbusan
- 서부산 Seobusan
- 부산진 Busanjin
- 수영 Suyeong
- 북부산 Bukbusan
- 동래 Dongnae
- 금정 Gumjeong



15-6. 국세청 기구도표

2007년 12월 31일 현재
As of Dec. 31, 2007

Organization Chart of the National Tax Service

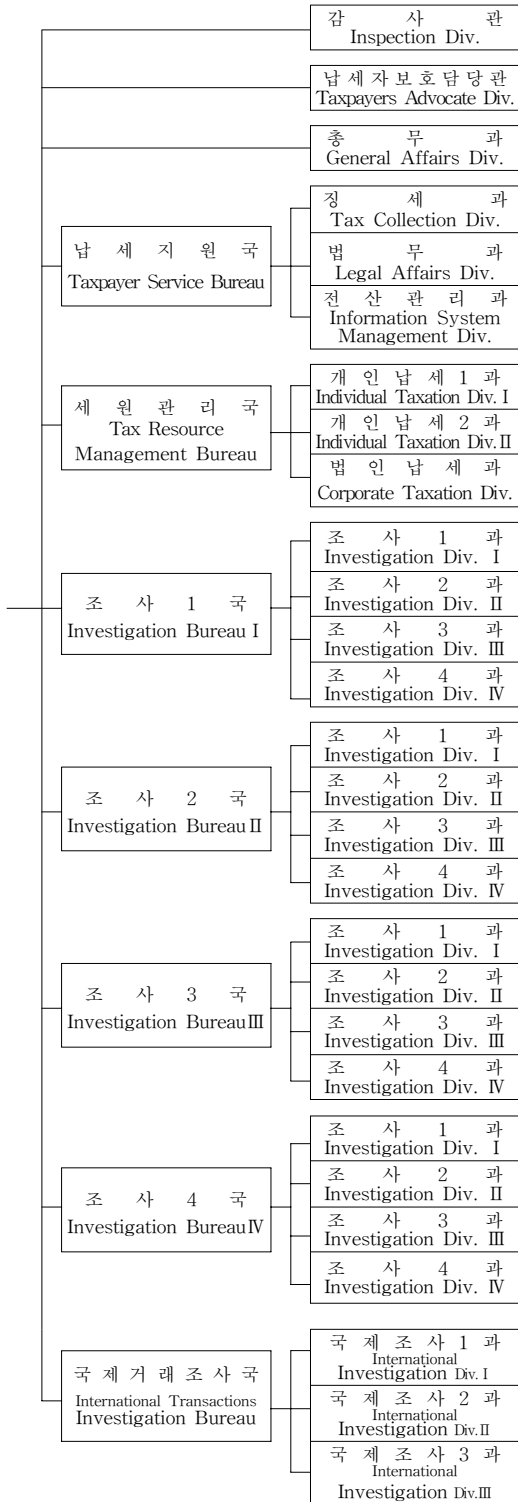


세무서
District Tax Office

지서
Branch Office

(107)

(17)



주 : 서울청은 법무 1. 2과

Note : Seoul R.T.O. consists of Legal Affairs Div I and Legal Affairs Div II

주 : 서울·중부·대전·광주·대구청의 조사1국은 조사3과까지, 부산청은 조사4과까지

Note : Investigation Bureau I of Seoul, Jungbu, Daejeon, Gwangju, Daegu R.T.O. consists of 3 Investigation Divisions, and Busan R.T.O. of 4 Investigation Divisions.

주 : 서울·대전·광주·대구청의 조사2국은 조사3과까지, 중부·부산청은 조사4과까지

Note : Investigation Bureau II of Seoul, Daejeon, Gwangju, Daegu R.T.O. consists of 3 Investigation Divisions, and Jungbu, and Busan R.T.O. of 4 Investigation Divisions

주 : 조사3국은 서울(4개과), 중부·부산청(3개과)에 한함
Note : Investigation Bureau III exists only in the Seoul(4 Div.), Jungbu and Busan(3 Div.) R.T.O.

주 : 조사4국은 서울청에 한함

Note : Only Seoul R.T.O. has Investigation Bureau IV.

주 : 국제거래조사국은 서울청에 한함

Note : Only Seoul R.T.O. has International Transactions Investigation Bureau

15-7. 국세청 세무관서 현황 (1/6)

NTS Offices (1/6)

세무서 명칭	Name	서코드 Codes	위치 Location	관할구역 Jurisdiction of District
국세청	National Tax Service		서울특별시	지방국세청(6개), 세무서(107개), 지서(17개)
서울지방국세청	Seoul RTO	100	서울특별시	서울특별시(24개 세무서)
종로세무서	Jongno	101	서울특별시	서울특별시 종로구
중부세무서	Jungbu	201	서울특별시	서울특별시 중구 중 명동1·2가, 충무로1·2·3·4·5가, 인현동1·2가, 예관동, 오장동, 남대문로2가, 초동, 을지로6·7가, 필동1·2·3가, 주자동, 남학동, 남산동1·2·3가, 예정동, 방산동, 쌍림동, 장충동1·2가, 목정동, 광희동1·2가, 황학동, 무학동, 흥인동, 신당동
남대문세무서	Namdaemun	104	서울특별시	서울특별시 중구 중 남대문로1·3·4·5가, 을지로1·2·3·4·5가, 주교동, 삼각동, 수하동, 장교동, 수표동, 저동1·2가, 입정동, 산림동, 무교동, 다동, 북창동, 남창동, 봉래동1·2가, 회현동1·2·3가, 소공동, 태평로1·2가, 서소문동, 정동, 순화동, 의주로1·2가, 중림동, 만리동1·2가, 충정로1가
용산세무서	Yongsan	106	서울특별시	서울특별시 용산구
성북세무서	Seongbuk	209	서울특별시	서울특별시 성북구
서대문세무서	Seodaemun	110	서울특별시	서울특별시 은평구, 서대문구
마포세무서	Mapo	105	서울특별시	서울특별시 마포구
영등포세무서	Yeongdeungpo	107	서울특별시	서울특별시 영등포구(대림동, 도림동 및 신길동을 제외한다)
강서세무서	Gangseo	109	서울특별시	서울특별시 강서구
양천세무서	Yangcheon	117	서울특별시	서울특별시 양천구
구로세무서	Guro	113	서울특별시	서울특별시 구로구
동작세무서	Donggak	108	서울특별시	서울특별시 동작구, 영등포구 중 대림동, 도림동, 신길동
금천세무서	Geumcheon	119	서울특별시	서울특별시 금천구, 관악구
강남세무서	Gangnam	211	서울특별시	서울특별시 강남구 중 신사동, 논현동, 압구정동, 청담동
삼성세무서	Samsung	120	서울특별시	서울특별시 강남구(신사동, 논현동, 압구정동, 청담동, 역삼동, 도곡동 및 포이동을 제외한다)
반포세무서	Banpo	114	서울특별시	서울특별시 서초구중 잠원동, 반포동, 방배동
서초세무서	Seocho	214	서울특별시	서울특별시 서초구(잠원동, 반포동 및 방배동을 제외한다)
역삼세무서	Yeoksam	220	서울특별시	서울특별시 강남구 역삼동, 도곡동, 포이동
성동세무서	Seongdong	206	서울특별시	서울특별시 성동구, 광진구
동대문세무서	Dongdaemun	204	서울특별시	서울특별시 동대문구, 중랑구
도봉세무서	Dobong	210	서울특별시	서울특별시 강북구, 도봉구(창동을 제외한다)
강동세무서	Gangdong	212	서울특별시	서울특별시 강동구
송파세무서	Songpa	215	서울특별시	서울특별시 송파구
노원세무서	Nowon	217	서울특별시	서울특별시 노원구, 도봉 구중 창동

생산부서 : 창의혁신담당관(윤영석 397-1042)

[다음 페이지에 계속]

[A] 2007.12.31일 기준으로 작성

[B] 총세무서수 : 1980년(103개), 1983년(108개), 1985년(111개), 1987년(113개), 1989년(117개), 1990년(122개), 1992년(128개), 1993년(130개), 1994년(134개), 1997년(136개), 1998년(134개), 2003년(99개), 2004년(104개), 2006년(107개), 2007.12.31일 현재 107개 서임

[A] Based on as of Dec. 31, 2007

[B] Number of district tax office : 103 in 1980, 108 in 1983, 111 in 1985, 113 in 1987, 117 in 1989, 122 in 1990, 128 in 1992, 130 in 1993, 134 in 1994, 136 in 1997, 134 in 1998, 99 in 2003, 104 in 2004, 107 in 2006, 107 in Dec. 31, 2007

15-7. 국세청 세무관서 현황 (2/6)

NTS Offices (2/6)

세무서 명칭	Name	서코드 Codes	위치 Location	관할구역 Jurisdiction of District
중부지방국세청	Jungbu RTO	200	수원시	인천광역시, 경기도, 강원도(26개 세무서 5개 지서)
인천세무서	Incheon	121	인천광역시	인천광역시 중구, 동구, 남구, 옹진군
북인천세무서	Bukincheon	122	인천광역시	인천광역시 계양구, 부평구
서인천세무서	Seoincheon	137	인천광역시	인천광역시 서구, 강화군, 경기도 김포시
김포지서	Gimpo BO	-	김포시	인천광역시 강화군, 경기도 김포시
남인천세무서	Namincheon	131	인천광역시	인천광역시 연수구, 남동구
부천세무서	Bucheon	130	부천시	경기도 부천시
안양세무서	Anyang	123	안양시	경기도 안양시 만안구, 군포시
안산세무서	Ansan	134	안산시	경기도 안산시
수원세무서	Suwon	124	수원시	경기도 수원시 권선구, 오산시, 화성시
동수원세무서	Dongsuwon	135	수원시	경기도 수원시 장안구, 팔달구, 영통구
평택세무서	Pyeongtaek	125	평택시	경기도 평택시, 안성시
성남세무서	Seongnam	129	성남시	경기도 성남시
이천세무서	Icheon	126	이천시	경기도 하남시, 이천시, 광주시, 여주군
하남지서	Hanam BO	-	하남시	경기도 하남시, 광주시 중 퇴촌면, 중부면, 남종면
의정부세무서	Uijeongbu	127	의정부시	경기도 의정부시, 동두천시, 양주시, 연천군, 포천시, 강원도 철원군
동두천지서	Dongducheon BO	-	동두천시	경기도 동두천시, 연천군
남양주세무서	Namyangju	132	구리시	경기도 구리시, 남양주시, 가평군, 양평군
고양세무서	Goyang	128	고양시	경기도 고양시
파주세무서	Paju	141	파주시	경기도 파주시
시흥세무서	Siheung	140	시흥시	경기도 시흥시, 광명시
광명지서	Gwangmyeong BO	-	광명시	경기도 광명시
동안양세무서	Donganyang	138	안양시	경기도 안양시 동안구, 과천시, 의왕시
용인세무서	Yeongin	142	용인시	경기도 용인시
춘천세무서	Chuncheon	221	춘천시	강원도 춘천시, 화천군, 양구군
홍천세무서	Hongcheon	223	홍천군	강원도 홍천군, 인제군
원주세무서	Wonju	224	원주시	강원도 원주시, 횡성군, 평창군 중 봉평면, 대화면, 방림면
영월세무서	Yeongwol	225	영월군	강원도 영월군, 정선군(임계면을 제외한다), 평창군(도암면, 진부면, 봉평면, 대화면, 방림면 및 용평면을 제외한다)
삼척세무서	Samcheok	222	삼척시	강원도 삼척시, 동해시, 태백시
태백지서	Taebaek BO	-	태백시	강원도 태백시
강릉세무서	Gangneung	226	강릉시	강원도 강릉시, 평창군 중 도암면, 진부면, 용평면, 정선군 중 임계면
속초세무서	Sokcho	227	속초시	강원도 속초시, 고성군, 양양군

15-7. 국세청 세무관서 현황 (3/6)

NTS Offices (3/6)

세무서 명칭	Name	서코드 Codes	위치 Location	관할구역 Jurisdiction of District
대전지방국세청	Daejeon RTO	300	대전광역시	대전광역시, 충청북도, 충청남도(14개 세무서)
대전세무서	Daejeon	305	대전광역시	대전광역시 동구, 중구, 대덕구 중 오정동, 대화동, 읍내동, 연축동, 신대동, 와동, 송촌동, 법동, 중리동, 비래동, 장동, 충청남도 금산군
서대전세무서	Seodaeyeon	314	대전광역시	대전광역시 서구, 유성구 대덕구 중 상서동, 평촌동, 덕암동, 신일동, 목상동, 문평동, 석봉동, 신탄진동, 이현동, 갈전동, 용호동, 부수동, 황호동, 삼정동, 미호동
청주세무서	Cheongju	301	청주시	충청북도 청주시 흥덕구, 진천군, 증평군
동청주세무서	Dongcheongju	317	청주시	충청북도 청주시 상당구, 청원군, 괴산군(소수면, 불정면, 장연면, 연풍면 및 감물면을 제외한다)
영동세무서	Yeongdong	302	영동군	충청북도 영동군, 옥천군, 보은군
충주세무서	Chungju	303	충주시	충청북도 충주시, 음성군, 괴산군 중 소수면, 불정면, 장연면, 연풍면, 감물면
제천세무서	Jecheon	304	제천시	충청북도 제천시, 단양군
공주세무서	Gongju	307	공주시	충청남도 공주시, 연기군
논산세무서	Nonsan	308	논산시	충청남도 논산시, 계룡시, 부여군
보령세무서	Boryeong	313	보령시	충청남도 보령시, 서천군
서산세무서	Seosan	316	서산시	충청남도 서산시, 태안군
홍성세무서	Hongseong	310	홍성군	충청남도 홍성군, 청양군
예산세무서	Yesan	311	예산군	충청남도 예산군, 당진군
천안세무서	Cheonan	312	천안시	충청남도 천안시, 아산시

생산부서 : 창의혁신담당관(윤영석 397-1042)

[다음 페이지 계속]

15-7. 국세청 세무관서 현황 (4/6)

NTS Offices (4/6)

세무서 명칭	Name	서코드 Codes	위치 Location	관할구역 Jurisdiction of District
광주지방국세청	Gwanggiu RTO	400	광주광역시	광주광역시, 전라북도, 전라남도(14개 세무서 4개 지서)
광주세무서	Gwangju	408	광주광역시	광주광역시 동구, 남구, 전라남도 곡성군, 화순군
북광주세무서	Bukwangju	409	광주광역시	광주광역시 북구, 전라남도 장성군, 담양군
서광주세무서	Seogwangju	410	광주광역시	광주광역시 서구, 광산구, 전라남도 영광군
군산세무서	Gunsan	401	군산시	전라북도 군산시
전주세무서	Jeonju	402	전주시	전라북도 전주시 완산구, 완주군
북전주세무서	Bukjeonju	418	전주시	전라북도 전주시 덕진구, 진안군, 무주군, 장수군중 천천면, 장계면, 계북면, 계남면
진안지서	Jinan BO	-	진안군	전라북도 진안군, 무주군, 장수군 중 천천면, 장계면, 계북면, 계남면
익산세무서	Iksan	403	익산시	전라북도 익산시, 김제시
김제지서	Gimje BO	-	김제시	전라북도 김제시
정읍세무서	Jeongeup	404	정읍시	전라북도 정읍시, 고창군, 부안군
남원세무서	Namwon	407	남원시	전라북도 남원시, 순창군, 임실군, 장수군(천천면, 장계면, 계북면 및 계남면을 제외한다)
목포세무서	Mokpo	411	목포시	전라남도 목포시, 무안군, 신안군, 영암군 중 삼호읍
나주세무서	Naju	412	나주시	전라남도 나주시, 영암군(삼호읍을 제외한다), 함평군
해남세무서	Haenam	415	해남군	전라남도 해남군, 완도군, 진도군, 강진군, 장흥군
강진지서	Gangjin BO	-	강진군	전라남도 강진군, 장흥군
순천세무서	Suncheon	416	순천시	전라남도 순천시, 광양시, 구례군, 보성군, 고흥군
별교지서	BeolgGyo BO	-	보성군	전라남도 보성군, 고흥군
여수세무서	Yeosu	417	여수시	전라남도 여수시

생산부서 : 창의혁신담당관(윤영석 397-1042)

[다음 페이지 계속]

15-7. 국세청 세무관서 현황 (5/6)

NTS Offices (5/6)

세무서 명칭	Name	서코드 Codes	위치 Location	관할구역 Jurisdiction of District
대구지방국세청	Daegu RTO	500	대구광역시	대구광역시, 경상북도(13개 세무서 4개 지서)
동대구세무서	Dongdaegu	502	대구광역시	대구광역시 동구, 수성구
서대구세무서	Seodaegu	503	대구광역시	대구광역시 서구, 달서구(월성동, 대천동, 월암동, 상인동, 도원동, 진천동, 대곡동, 유천동, 송현동 및 본동을 제외한다), 경상북도 고령군
남대구세무서	Namdaegu	514	대구광역시	대구광역시 남구, 달서구 중 월성동, 대천동, 월암동, 상인동, 도원동, 진천동, 대곡동, 유천동, 송현동, 본동, 달성군
북대구세무서	Bukdaegu	504	대구광역시	대구광역시 북구, 중구
경산세무서	Gyeongsan	515	경산시	경상북도 경산시, 청도군
경주세무서	Gyeongju	505	경주시	경상북도 경주시, 영천시
영천지서	Yeongcheon BO	-	영천시	경상북도 영천시
포항세무서	Pohang	506	포항시	경상북도 포항시, 울릉군
울릉지서	Ulleung BO	-	울릉군	경상북도 울릉군
영덕세무서	Yeongdeok	507	영덕군	경상북도 영덕군, 울진군
울진지서	Uijin BO	-	울진군	경상북도 울진군
안동세무서	Andong	508	안동시	경상북도 안동시, 영양군, 청송군, 의성군, 군위군
의성지서	Yeuseong BO	-	의성군	경상북도 의성군, 군위군
김천세무서	Gimcheon	510	김천시	경상북도 김천시, 성주군
구미세무서	Gumi	513	구미시	경상북도 구미시, 칠곡군
상주세무서	Sangju	511	상주시	경상북도 상주시, 문경시
영주세무서	Yeongju	512	영주시	경상북도 영주시, 봉화군, 예천군

생산부서 : 창의혁신담당관(윤영석 397-1042)

[다음 페이지 계속]

15-7. 국세청 세무관서 현황 (6/6)

NTS Offices (6/6)

세무서 명칭	Name	서코드 Codes	위치 Location	관할구역 Jurisdiction of District
부산지방국세청	Busan RTO	600	부산광역시	부산광역시, 울산광역시, 경상남도, 제주특별자치도(16개 세무서 4개 지서)
중부산세무서	Jungbusan	602	부산광역시	부산광역시 영도구, 중구
서부산세무서	Seobusan	603	부산광역시	부산광역시 서구, 사하구
부산진세무서	Busanjin	605	부산광역시	부산광역시 동구, 부산진구
수영세무서	Suyeong	617	부산광역시	부산광역시 남구, 수영구, 해운대구
북부산세무서	Bukbusan	606	부산광역시	부산광역시 북구, 사상구, 강서구
동래세무서	Dongrae	607	부산광역시	부산광역시 동래구, 연제구
금정세무서	Geumjeong	621	부산광역시	부산광역시 금정구, 기장군, 경상남도 양산시
울산세무서	Ulsan	610	울산광역시	울산광역시 남구, 울주군 중 온산읍·온양읍·청량면·웅촌면·서생면
동울산세무서	Dongulsan	620	울산광역시	울산광역시 중구, 동구, 북구, 울주군(온산읍, 온양읍, 청량면, 웅촌면, 서생면을 제외한다)
마산세무서	Masan	608	마산시	경상남도 마산시, 의령군, 함안군, 창녕군
창원세무서	Changwon	609	창원시	경상남도 창원시, 진해시
김해세무서	Gimhae	615	김해시	경상남도 김해시, 밀양시
밀양지서	Milyang BO	-	밀양시	경상남도 밀양시
거창세무서	Geochang	611	거창군	경상남도 거창군, 함양군, 합천군
통영세무서	Tongyeong	612	통영시	경상남도 거제시
거제지서	Geoje BO	-	거제군	경상남도 통영시, 거제시, 고성군
진주세무서	Jinju	613	진주시	경상남도 진주시, 사천시, 산청군, 남해군, 하동군
하동지서	Hadong BO	-	하동군	경상남도 남해군, 하동군
사천지서	Sacheon BO	-	사천시	경상남도 사천시
제주세무서	Jeju	616	제주시	제주특별자치도

생산부서 : 창의혁신담당관(윤영석 397-1042)

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■ 신규 통계표 대비표

2007년	2008년	2007년	2008년	2007년	2008년	2007년	2008년
1-1	1-1	3-2-6	3-1-3	5-1-1	5-1-1	6-2-3	6-2-3
1-2	1-2		3-1-4	5-1-2	5-1-2	신규	6-2-5
1-3	1-3	3-2-7	3-1-3	5-1-3	5-1-3	6-3-1	6-2-6
1-4	1-4		3-1-4	5-1-4	5-1-3	6-4-1	6-3-1
1-5	1-5	3-2-8	3-1-6		5-1-4	5-1-4	6-4-2
1-6	1-6	신규	3-2-2	5-1-5	5-1-4	6-4-3	6-3-3
1-7	1-7	신규	3-2-4	신규	5-1-5	6-5-1	6-4-1
1-8	1-8	신규	3-2-5	신규	5-1-6		6-4-4
2-1-1	2-1-1	3-3-1	3-3-1	5-2-1	5-2-1	6-5-2	6-4-2
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2-1-3	2-1-3	3-3-3	3-3-3	5-2-3	5-2-3	신규	6-4-5
2-1-4	2-1-4	3-4-1	3-2-3	5-2-4	5-2-3	6-6-1	6-4-6
2-2-1	2-2-1	3-4-2	3-2-3		5-2-4	7-1-1	7-1-1
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2-3-2	2-3-2	3-5-3	3-4-2	5-3-1	5-3-1	7-2-1	7-2-1
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2-4-2	2-4-2	4-1-2	4-1-2	신규	5-3-5	8-1-2	8-1-2
2-5-1	2-5-1	4-1-3	4-1-3	신규	5-3-6	8-1-3	8-1-3
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3-1-5	3-1-3	4-2-4	4-2-4	5-4-4	5-4-4	8-2-2	8-2-1
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3-2-1	3-1-3	4-2-5	4-2-5	5-5-2	5-5-2	8-2-4	8-2-3
3-2-2	3-1-4	4-2-6	4-2-6	5-5-3	5-5-3	신규	8-2-4
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	3-1-4	4-4-3	4-4-3		6-2-4	신규	8-3-5
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2007년	2008년	2007년	2008년	2007년	2008년	2007년	2008년
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신규	8-4-3	9-4-4	9-1-3	9-10-1	9-10-1	13-1	13-1
8-3-3	8-4-4	9-4-5	9-1-4	9-10-2	9-10-2	13-2	13-2
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신규	8-4-7	9-5-2	9-6-2	10-1-2	10-1-2	13-5	13-5
8-3-5	8-4-8	9-5-3	9-6-3	10-1-3	10-1-3	13-6	13-6
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8-4-3	8-1-9	9-6-3	9-5-4	10-3-4	10-3-4	14-1-2	14-1-2
8-5-1	8-5-1	9-6-4	9-5-4	10-4-1	10-4-1	14-1-3	14-1-3
8-5-2	8-5-2	9-6-5	9-5-5	10-4-2	10-4-2	14-1-4	14-1-4
8-6-1	8-6-1	9-6-6	9-5-5	11-1	11-1	14-1-5	14-1-5
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국 세 통 계 연 보

2008년 12월 일 인쇄
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