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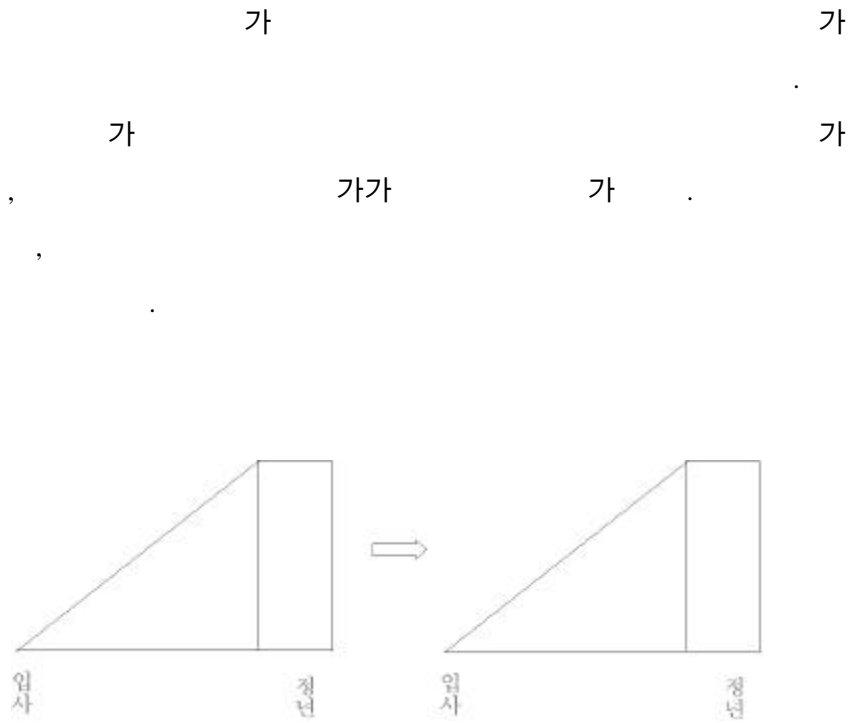
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[1] 退職一時金 制度

移行方式: 日本 事例

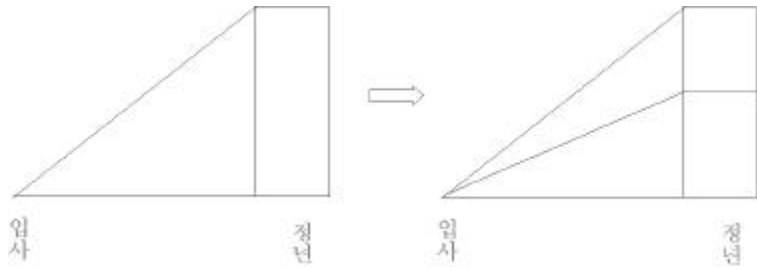
1. 全面移行



2. 部分移行

가

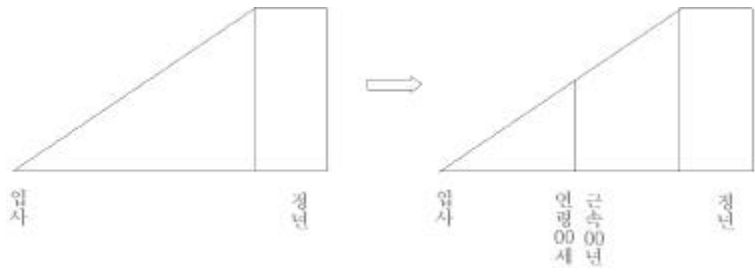
가. 橫的分割



나. 縱的分割

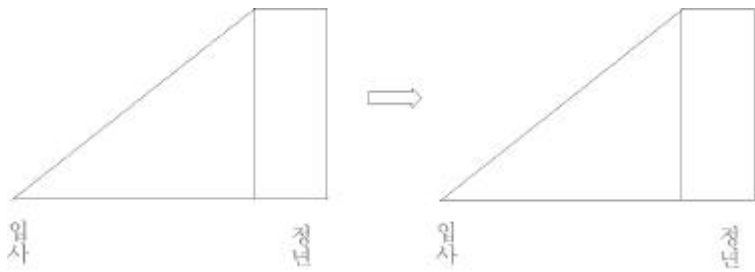
1) (1)

(1)



2) (2)

(2)



가 .

3. 別途新設

가

가

가

[2] 退職給與充當金 稅制 惠澤

1. 所得稅法」上 規程

○ 「 29 () “
가

”

○ 「 57 () “
29

1. 1

10 1

2.

100 50

가

1 2

가 .”

2. 法人稅法」上 規程

○ 「 13 () “

”

○ 「 13 」 18 () “

13

1

(16 8 損金不算入) 10 1 13

(16)

13 100 50

3

가 “