## **Tax Administration 2023**

Comparative Information on OECD and Other Advanced and Emerging Economies

The information in this document relates to Fiscal Year 2021 and is based on the OECD report *Tax Administration 2023: Comparative Information on OECD and Other Advanced and Emerging Economies* (TAS 2023), data for which has been provided by participating tax administrations through the International Survey on Revenue Administration (ISORA). The report provides internationally comparative data on aspects of tax systems and their administration in 58 OECD and other advanced and emerging economies. For the definitions of the terms used, please consult TAS 2023.



## Korea (KOR)

Collection and expenditure

Total net revenue collected (in millions of local currency)

335 209 430

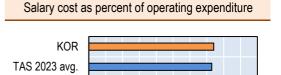
Total operating expenditure of the tax administration (in millions of local currency)

1 733 816

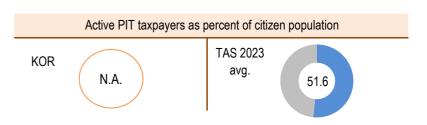
0 10 20 30 40 50 60 70 80 90 100

As a percent of total government revenue PIT CIT VAT SSC Other

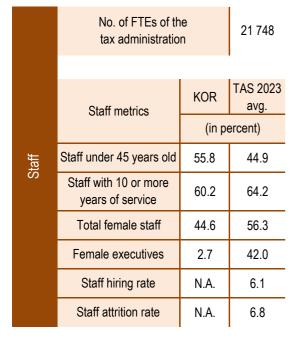
62.7 34.1 21.2 21.2 - 23.4

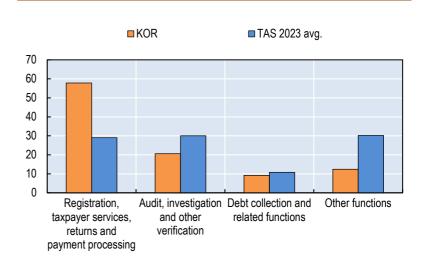


	Active taxpayers (in millions)		
ayer latior	PIT	CIT	VAT
Тахр	N.A.	0.91	7.46

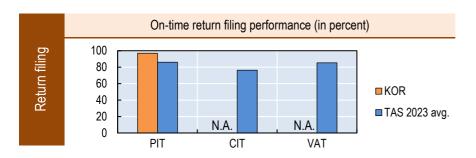


FTEs by function of the tax administration (in percent)





## Korea (KOR)



Returns filed electronically (in percent)			
	KOR	TAS 2023	
		avg.	
PIT	99.3	87.0	
CIT	99.6	94.9	
VAT	96.1	97.1	

Audits with adjustment as a percent of audits completed

KOR

N.A.

TAS 2023
avg.

62.1

Additional assessments through audits	KOR	TAS 2023 avg.
as a percent of tax collections	1.6	3.7

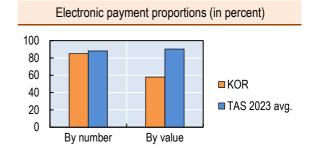
Estimated percentage of total PIT withheld by third parties and subsequently paid to the administration

KOR

N.A.

TAS 2023 avg.

81.3



Uo		KOR	TAS 2023 avg.
Debt	Total year-end arrears as a percent of total net revenue	5.3	31.8
	Collectable arrears as a percent of total year-end arrears	65.0	55.2

Caveat

Tax administrations operate in varied environments, and the way in which they each administer their taxation system differs in respect to their policy and legislative environment and their administrative practice and culture. As such, a standard approach to tax administration may be neither practical nor desirable in a particular instance. Therefore, TAS 2023 and the observations it makes need to be interpreted with this in mind. Care should be taken when considering a jurisdiction's practices to fully appreciate the complex factors that have shaped a particular approach. Similarly, regard needs to be had to the distinct challenges and priorities each administration is managing.

Legend	PIT: Personal income tax	SSC: Social security contributions
	CIT: Corporate income tax	FTEs: Full time employees
	VAT: Value added tax	N.A.: Data not available

Access the 2023 publication and data: <a href="https://oe.cd/TAS">https://oe.cd/TAS</a>

Disclaimer: <a href="http://oe.cd/disclaimer">http://oe.cd/disclaimer</a>

For more information Contact us by email: <a href="mailto:fta@oecd.org">fta@oecd.org</a>

Visit our public website: <a href="https://oe.cd/fta">https://oe.cd/fta</a>