

Annex

1. List of training courses on rights under the ICESCR for judges (Jun. 2023 – Jun. 2025)

The courts of the Republic of Korea have enhanced the understanding of international human rights treaties among judges and staff members through various measures, such as publishing the *Theory and Practice of International Human Rights Law* in 2023 (following two-year of research project) and sharing it with judges, and conducting regular training in 2026.

Period	Title	Course Details
26 Jun. – 27 Jun. 2023	Gender, law, and courts	Specific characteristics of testimony by children and persons with disabilities; discussions on legislative reform following the Constitutional Court's decision of constitutional nonconformity regarding the offence of abortion
4 Mar. – 5 Mar. 2024	Juvenile protection trials	Practice and procedure of juvenile protection trials; practice in execution supervision cases and utilization of juvenile investigators
6 Mar. – 7 Mar. 2024	Family and child protection trials	Practice and procedure of family protection trials; Practice and procedure of child protection trials
11 Mar. – 13 Mar. 2024	Labor cases	Legal principles of precedents concerning rules of employment and collective agreements; employment of fixed-term employees; right to expect renewal; prohibition of discriminatory treatment
20 Mar. – 22 Mar. 2024	Litigation on intellectual property	Overview of intellectual property rights; trends and issues in copyright litigation; calculation of damages of intellectual property rights
27 Mar. – 29 Mar. 2024	Family trials	Practice in family litigation; child-centered family trials and utilization of psychology expert systems
9 May – 10 May 2024	Major issues of intellectual property litigation	Trends and issues under the <i>Unfair Competition Prevention and Trade Secret Protection Act</i> ; introduction to major judgments in trade secret infringement litigation
10 Jun. – 11 Jun. 2024	Gender, law, and courts	Specific characteristics of testimony by children and persons with disabilities; discussions on legislative reform following the Constitutional Court's decision of constitutional non-conformity regarding the crime of abortion

Period	Title	Course Details
11 Mar. – 12 Mar. 2025	Juvenile protection trials	Practice and procedure of juvenile protection trials; practice in execution supervision cases and utilization of juvenile investigators
13 Mar. – 14 Mar. 2025	Family and child protection trials	Practice and procedure of family protection trials; practice and procedure of child protection trials
17 Mar. – 19 Mar. 2025	Labor cases	Legal principles of precedents concerning rules of employment and collective agreements; employment of fixed-term employees; right to expect renewal; prohibition of discriminatory treatment
24 Mar. – 26 Mar. 2025	Litigation on intellectual property	Overview of intellectual property rights; trends and issues in copyright litigation; calculation of damages of intellectual property rights
31 Mar. – 2 April 2025	Family trials	Practice in family litigation; child-centered family trials and utilization of psychology expert systems
19 May – 20 May 2025	International human rights law and judges	Understanding of domestic and international human rights laws; enhancement of judges' human rights awareness
29 May – 30 May 2025	Major issues of intellectual property litigation	Trends and issues under the <i>Unfair Competition Prevention and Trade Secret Protection Act</i> ; introduction to major judgments in trade secret infringement litigation
9 Jun – 10 June 2025	Disability, law, and courts	Overview of rulings on disability, practice of psychiatric assessments in criminal proceedings, and approaches to drafting judgments in an accessible format for persons with disabilities
12 Jun 2025 – 13 June 2025	Gender, law, and courts	Specific characteristics of testimony by children and persons with disabilities; discussions on legislative reform following the Constitutional Court's decision of constitutional non-conformity regarding the crime of abortion

2. List of human rights training courses for prosecutors (Mar. 2023 to Mar. 2026)

Year	Course title	Period	Subject	Trainees
2023	Integrated training for newly-	May-	Gender equality	174

	appointed prosecutors	Oct.	Approaches for interviewing victims of sexual violence	
	Mandatory capacity-building course for less experienced prosecutors	Mar.-Nov.	Investigation into human trafficking	26
	Specialized training course for prosecutors responsible for child abuse and sexual violence	13-15 Mar.	Protection of sexual violence victims	58
	Leadership course for chief prosecutors	Apr.-May	Gender equality	28
	Leadership course for experienced prosecutors	15-19 May	Protection of minorities and the role of prosecutors	9
	Course to improve human rights sensitivity for prosecutors responsible for the disabled-related cases	1-2 Jun.	Viewing disability from a human rights perspective, protection of the rights of persons with developmental disabilities	22
	Course to improve human rights sensitivity for prosecutors responsible for foreigners, non-national residents, North Korean defectors cases	9-10 Nov.	North Korean defectors' perspective on human rights, understanding of human rights	19
	Capacity-building mandatory course for less experienced prosecutors	20-24 Nov.	Approaches for interviewing child victims of sexual violence and persons with developmental disabilities	7
2024	Course to improve human rights sensitivity	7-8 Mar.	North Korean defectors' perspective on human rights, understanding of persons with developmental disabilities	43
	Course for newly appointed department heads	11-15 Mar.	Gender equality and human rights	13
	Lifelong prosecutor training course	25-29 Mar.	Gender equality	7

	Specialized course for the criminal division (sexual violence and child abuse)	15-17 Apr.	Protection of victims in sexual violence cases	27
	Course for newly appointed department heads	2-5 Sept.	Gender equality and human rights	13
	Course to improve human rights sensitivity	5-6 Dec.	Understanding of persons with developmental disabilities, human rights through theatre	27
	Integrated training for newly-appointed prosecutors	1 May-18 Oct.	Gender equality and organizational culture, victim support	145
	Human rights training for prosecutors	22 Mar.	Practice and feedback for human rights-friendly investigations	8
	Human rights training for prosecutors	3 May	Practice and feedback for human rights-friendly investigations	11
	Human rights training for prosecutors	7 Oct.	Practice and feedback for human rights-friendly investigations	4
2025	Training course for prosecutor candidates	5 Mar.-18 Apr.	Case-based discussions on professional ethics	91
	Integrated training for newly-appointed prosecutors	8 May-24 Oct.	Case-based discussions on professional ethics	139
	Course to improve human rights sensitivity	6-7 Mar.	Understanding of persons with developmental disabilities	38
	Capacity-building course for prosecutors with decision-making authority	10-14 Mar.	Human rights protection in the course of investigation	12
	Specialized course for the criminal division (sexual violence and child abuse)	14-16 Apr.	Protection of victims of digital sexual crimes (e.g., removal of illegal content), protection of victims of sexual violence	26
	Specialized course for the criminal division (serious and violent crimes)	17-18 Apr.	Prevention of human trafficking and international criminal cooperation	24

	Capacity-building course for prosecutors with decision-making authority	1-5 Sept.	Human rights protection in the course of investigation	7
	Course for newly appointed department heads	8-12 Dec.	Gender equality and human rights, constitutional values and human rights-based investigations	21
	Human rights training for prosecutors	14 Mar.	Practice and feedback for human rights-friendly investigations	6
	Human rights training for prosecutors	4 Apr.	Practice and feedback for human rights-friendly investigations	6
2026	Course to improve human rights sensitivity	12–13 Mar.	Understanding of persons with developmental disabilities, understanding of human rights	23
	Course for newly appointed department heads	16–20 Mar.	Gender equality and human rights	23

3. Major rulings citing the rights under the ICESCR

No.	Court Name	Case No.	Date of Ruling	Case Name
1	Seoul Administrative Court	2024Guhap85038	3 November 2025	Revocation of disposition of imposing National Health Insurance premiums
2	Busan High Court	2023Na12763	5 September 2024	Confirmation of the correction of salary grades and claim for wages, etc.
3	Seoul Southern District Court	2023Gadan210186	16 August 2024	Wages
4	Uijeongbu District Court, Goyang Branch	2021Gahap72508	8 December 2023	Confirmation of the correction of salary grades and claim for wages, etc.
5	Seoul High Court	2023Na2003917	15 September 2023	Wages

○ Articles 9 and 12 of the Covenant

In its judgment delivered on 13 November 2025 (Case No. 2024Guhap85038), the Seoul Administrative Court, under the heading “Obligation to Respect International Law,” outlined the ratification and its purpose of the Covenant, as well as Articles 2 and 9 and General Comment No. 19 thereof. The Court stated that a rationality review is required when restricting rights guaranteed under the Covenant. It also found that imposing restrictions on insurance benefits when a self-employed foreigner is in arrears of one month or more, and limiting the extension of stay to six months or less, or denying such extension constitute a violation of Articles 9 and 12 of the Covenant.

4. Information on measures taken to implement the Committee’s previous concluding observations

The Ministry of Justice, as the ministry responsible for administering the ICESCR, reviewed relevant policies and implementation status and shared information through inter-ministerial meetings during the preparation of the fifth periodic report and the replies to the list of issues. It also held consultations with civil society organizations and the National Human Rights Commission of Korea (NHRCK), heard their views, and took them into account in drafting the report and reviewing related policies.

The NHRCK held a discussion with civil society organizations and human rights experts in November 2017 on the evaluation and implementation of the Committee’s fourth concluding observations, and, based on the outcomes, requested relevant ministries in July 2018 to implement the Committee’s observations. It has also participated in the reporting, implementation, and follow-up process by submitting its views to the Government during the preparation of the Republic of Korea’s fifth periodic report in 2023.

Information on previous concluding observations not mentioned in the list of issues is provided below:

○ Paragraph 18 (a) of the previous Concluding Observations

As of March 2026, two bills titled the *Act on the Protection of Human Rights and the Environment for Sustainable Business Management* have been introduced in the National Assembly.

○ Paragraph 18 (b)

The Government is implementing relevant policy measures under a dedicated chapter, “Strengthening Corporate Responsibility to Respect Human Rights,” in the Fourth National Action Plan for the Promotion and Protection of Human Rights (2023–2027), which addresses business and

human rights.

The Ministry of Justice has published and distributed guidance materials to encourage businesses to respect human rights in line with international standards, including the *Guidelines on Business and Human Rights* (2021), based on the *UN Guiding Principles on Business and Human Rights* and the *OECD Guidelines for Multinational Enterprises*, and the Korean version (2025) of the OHCHR's *Interpretive Guide on Access to Remedy in Cases of Business-Related Human Rights Abuse*.

In addition, it has organized various forums and seminars on Business and Human Rights to monitor international standards and policy trends, such as corporate responsibility to respect human rights and strengthened obligations on human rights due diligence, and to share good practices.

Year	Event
2020	1st Business and Human Rights Forum “International Trends in Human Rights Management, Corporate Practices, and the Role of Government”
2021	2nd Business and Human Rights Forum “Protect, Respect, and Remedy: Challenges of the UN Guiding Principles on Business and Human Rights in the ESG Era”
2022	Business and Human Rights Seminar “Domestic Implementation of Business and Human Rights in the Expansion of ESG Discourse”
2025	International Business and Human Rights Forum “Strengthening the Smart Mix to Promote Human Rights Due Diligence in Times of Crisis”
2026	Working-Level Consultation on Human Rights Management for Overseas Businesses

○ Paragraph 18 (d)

The Korean National Contact Point (NCP) amended its Operation Regulation in January 2024 to reflect the revisions to the *OECD Guidelines for Multinational Enterprises on Responsible Business Conduct* adopted in June 2023, as well as improvements to the mediation process.

From 2024 to 2025, the Korean NCP received seven complaints (specific instances), and four of them proceeded to mediation. The Chanel Korea case, concluded in December 2023, resulted in an agreement between the parties and marked a positive outcome.

In February 2025, the Korean NCP reflected the NHRCK's recommendation to improve the NCP

system, and in December 2025, it established an advisory body composed of representatives from business, labor, and civil society to enhance inclusiveness and strengthen engagement with stakeholders. It has also enhanced transparency and accessibility of NCP activities by publishing the meeting information on its website since June 2025 and improving the website for user convenience.

Since 2023, the NCP has co-hosted one to two seminars annually with relevant organizations on responsible business conduct to promote the Guidelines and its activities to businesses and stakeholders. It has also shared information through social media platforms such as Instagram and YouTube.

5. 2035 Greenhouse Gas Reduction Targets by Sector

(Unit: million tons CO₂ equivalent; figures in parentheses indicate reduction rate compared to 2018)

Category	Sector	2018	2024	2035 NDC			
				Δ53%		Δ61%	
				Emissions (Reduction vs. 2018)	Reduction (vs. 2024)	Emissions (Reduction vs. 2018)	Reduction (vs. 2024)
Net Emissions		742.3	651.4	348.9	Δ302.5	289.5	Δ361.9
Emissions	Power	283.0	218.3	88.3 (Δ68.8%)	Δ130.0	70.0 (Δ75.3%)	Δ148.3
	Industry	276.3	250.9	209.1 (Δ24.3%)	Δ41.8	190.6 (Δ31.0%)	Δ60.3
	Buildings	52.1	43.6	24.2 (Δ53.6%)	Δ19.4	22.8 (Δ56.2%)	Δ20.8
	Transport	98.8	97.5	39.3 (Δ60.2%)	Δ58.2	36.8 (Δ62.8%)	Δ60.7
	Refrigerants	23.1	35.0	27.4 (+18.6%)	Δ7.6	25.5 (+10.4%)	Δ9.5
	Agriculture & Fisheries	27.6	25.6	20.0 (Δ27.5%)	Δ5.6	19.5 (Δ29.3%)	Δ6.1
	Waste	19.4	17.5	9.2 (Δ52.6%)	Δ8.3	9.0 (Δ53.6%)	Δ8.5
	Fugitive Emissions	3.7	3.2	2.6 (Δ29.7%)	Δ0.6	2.4 (Δ35.1%)	Δ0.8
	Hydrogen	0	0	8.1	+8.1	6.5	+6.5
Absorption & Removal	Sinks	-41.6	-40.2	-38.3	+1.9	-39.3	+0.9
	CCUS	0	0	-11.2	Δ11.2	-20.3	Δ20.3
	International	0	0	-29.8	Δ29.8	-34.0	Δ34.0

	Reduction						
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6. Types of Projects Supporting Vulnerable Groups and Regions

No.	Project Type		Details	Target Groups & Areas
1	Heat-Reflective Paint Application for Vulnerable Households and Facilities		- Improvement of indoor thermal conditions in response to heatwaves - Application of heat-reflective paint to rooftops, roofs, and exterior walls	Individual vulnerable households, facilities used by vulnerable groups
2	Installation of Rest Shelters for Outdoor Workers	Rural-Type Rest Shelters (Energy Self-sufficient)	- Rural-type shelters for response to heat and cold waves (energy self-sufficient) - Installation of rest facilities (6m length × 2.6–3m width × 2.4–3m height) within large-scale agricultural complexes, considering accessibility and convenience - Energy self-sufficiency through renewable energy* *Approx. 3 kW capacity for solar power generation	Outdoor agricultural workers
		Rest Shelters for Outdoor Public Workers	- Shelters for response to heat and cold waves (fixed type) - No allocation of fixed-number commodities required (fixed type shelter) - Electricity supply available through connection to the nearby power grid - Energy self-sufficiency through renewable energy* *Approx. 3 kW capacity for solar power generation	Outdoor public workers within limited spaces such as parks
		Mobile Rest Shelters for Outdoor Public Workers	- Mobile Shelters for response to heat and cold waves (road-driving type) - Trailer-type structure (allocation as a fixed-number vehicle required) - Integration and utilization of renewable energy, including solar power	Outdoor public workers requiring mobility
3	Improvement of Ice-Prone Areas		- Ice prevention measures in areas vulnerable to heavy snowfall and cold waves - Installation of heating cables and thermal fibers on pedestrian walkways and back streets in high-risk areas such as steep alleys and stairways	Icing-prone areas within communities densely populated by vulnerable groups

No.	Project Type	Details	Target Groups & Areas
4	Establishment of Heatwave Shelters	▶ Development of heatwave shelters • Integrated application of shade structures, creation of green spaces and planting, application of heat-reflective paint (on facility and equipment surfaces), cooling systems (e.g., misting systems), drinking water facilities, natural ventilation measures, and relocation of existing facilities and structures	Playgrounds, parks, plazas, etc., located in areas densely populated by vulnerable groups
5	Creation of Green Spaces	▶ Building greening projects • Three types including rooftop greening, green walls (attached systems), green curtains	Public-use facilities used by vulnerable groups
6	Climate Adaptation Infrastructure Development for Areas Surrounding Small Workplaces	▶ Comprehensive development of adaptation facilities in areas where factories and residential buildings coexist • (Environmental pollution/heavy rainfall) Green infrastructure and Low Impact Development (LID) projects (green spaces and vegetation, infiltration and retention systems), ecological restoration (damaged land, detention basins, etc.), and other facilities • (Housing improvement) Application of heat-reflective paint and greening measures • (Heatwave/cold wave) Creation of shelters for residents and workers (e.g., playgrounds), creation of green spaces and vegetation within and around villages, improvement of ice-prone areas • (Water circulation) Eco-friendly walkways (green belts + rainwater retention), vegetated waterways	Mixed factory–residential areas within clusters of individually located factories, or areas adjacent to aging industrial or manufacturing complexes and residential areas
7	Proposals by Local Governments	▶ Identification and proposal of new projects and technologies to address relevant issues ※ Projects already implemented under other projects are not eligible for proposal	-

7. Relative Poverty Rate

(Unit: %)

Year	Relative poverty rate (Below 50% of median income)		Relative poverty rate (Below 60% of median income)	
	Market Income	Disposable Income	Market Income	Disposable Income
2015	19.7	17.4	24.8	23.6
2016	20.0	17.4	25.2	23.5
2017	19.9	17.0	24.9	23.0
2018	20.2	16.5	25.1	22.5

2019	21.0	16.1	26.1	22.2
2020	21.7	15.1	27.1	21.5
2021	21.1	14.8	26.3	21.0
2022	20.2	14.9	25.2	20.9
2023	19.9	14.9	25.1	21.0
2024	20.9	15.3	25.8	21.3

8. Asset ratio between the top 10% and the bottom 50%, and the Palma ratio¹

(Unit: times)

Year	Asset ratio between the top 10% and the bottom 50% ²	Palma ratio	
		Market income	Disposable income
2015	-	1.79	1.40
2016	-	1.87	1.43
2017	1.09	1.90	1.42
2018	1.11	1.86	1.34
2019	1.16	1.89	1.31
2020	1.11	1.90	1.26
2021	1.14	1.89	1.25
2022	1.14	1.80	1.23
2023	1.16	1.77	1.22
2024	1.28	1.84	1.23

9. Trends in gross domestic product (GDP) and GDP per capita

	GDP (Nominal)		GDP (Real)	GDP per capita (Nominal)	
Unit	KRW billion	USD 100 million	KRW billion	KRW 10,000	USD
2013	1,570,938.2	14,345.9	1,732,287.4	3,115.2	28,447.9
2014	1,638,484.8	15,556.9	1,787,974.9	3,228.8	30,656.0
2015	1,740,776.0	15,384.8	1,840,189.0	3,412.3	30,157.5
2016	1,833,026.6	15,795.1	1,898,551.1	3,578.9	30,839.2
2017	1,934,233.9	17,104.4	1,963,732.0	3,765.9	33,301.7
2018	2,006,974.5	18,240.2	2,026,102.4	3,890.6	35,359.6

¹ The ratio of the income shares of the top 10% of the population to that of the bottom 40%, based on equalized market income or equalized disposable income.

² Calculated based on assets as of 31 March of the following year, according to household income deciles for the relevant year. Asset data by income decile are compiled and published only for data since 2017.

2019	2,040,594.3	17,506.1	2,072,982.4	3,942.0	33,818.5
2020	2,058,466.5	17,443.9	2,058,466.5	3,971.1	33,651.9
2021	2,221,912.9	19,415.2	2,153,422.9	4,291.9	37,503.1
2022	2,323,781.5	17,986.6	2,212,158.9	4,497.1	34,808.8
2023	2,408,687.4	18,451.6	2,247,177.7	4,657.8	35,681.0
2024	2,556,857.4	18,745.6	2,292,202.4	4,940.7	36,222.6

Source: Bank of Korea, <https://ecos.bok.or.kr>, as of 19 December 2025

10. National debt (D1) and general government debt (D2)

< National Debt (D1) >

(Unit: KRW trillion; %)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
National Debt	533.2	591.5	626.9	660.2	680.5	723.2	846.6	970.7	1,067.4	1,126.8	1,175.0
As % of GDP	32.5	34.0	34.2	34.1	33.9	35.4	41.1	43.7	45.9	46.8	46.0

< General Government Debt (D2) >

(Unit: KRW trillion; %)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government Debt	620.6	676.2	717.5	735.2	759.7	810.7	945.1	1,066.2	1,157.2	1,217.3	1,270.8
As % of GDP	37.9	38.8	39.1	38.0	37.9	39.7	45.9	48.0	49.8	50.5	49.7

11. Share of public revenue generated through taxes and as a percentage of GDP

(Unit: %)

Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total Tax Revenue as % of GDP³	16.6	17.4	17.9	18.8	18.8	18.8	20.6	22.1	19.0	17.6
Total Tax Revenue and Social Security Contributions as % of GDP⁴	22.6	23.5	24.1	25.2	25.7	26.2	27.9	29.7	26.9	25.3
Corporate income tax revenue⁵ as % of GDP	3.0	3.2	3.4	4.0	4.0	3.2	3.6	5.0	3.9	2.8

³ Based on the revised GDP series (2020 base year).

⁴ Ibid.

⁵ Including corporate local income tax.

Source: OECD Data Explorer, Revenue Statistics

12. Statistics on tax evasion and tax avoidance over the past 10 years

<Status of Tax Evasion Offense Investigation>

(Unit: cases; KRW million)

Year	Tax Evasion Offense Investigation	
	Number of investigations	Amount of Imposed Tax
2015	364	1,039,014
2016	346	1,554,247
2017	276	1,092,987
2018	386	1,531,480
2019	313	1,531,864
2020	217	1,243,556
2021	152	815,069
2022	128	858,230
2023	126	641,042
2024	174	483,194

Source: Tax Statistics Information Service (tasis.nts.go.kr)

13. Status of the top five tax expenditure items over the past 10 years

(Unit: KRW 100 million)

Year	Rank	Tax Expenditure	Amount of Tax Reduction
2015	1	Tax credits for research and human resources development expenses	28,158
	2	Income deductions for national health insurance premiums	24,112
	3	Deductions of fictitious input tax amounts for tax-free agricultural products	21,990
	4	Income deductions for amount spent on credit cards	17,889
	5	Deductions for pension contributions	16,150
2016	1	Income deductions for national health insurance premiums	25,978
	2	Deductions of fictitious input tax amounts for tax-free agricultural products	24,094
	3	Tax credits for research and human resources development expenses	20,945
	4	Special tax reductions or exemptions for small and medium enterprises	18,643
	5	Income deductions for amount spent on credit cards	18,444
2017	1	Income deductions for national health insurance premiums	28,185

	2	Tax credits for research and human resources development expenses	25,468
	3	Deductions of fictitious input tax amounts for tax-free agricultural products	25,323
	4	Special tax reductions or exemptions for small and medium enterprises	20,603
	5	Income deductions for amount spent on credit cards	18,537
2018	1	Special income deductions and tax credits for insurance premiums	34,999
	2	Income deductions for pension contributions	27,757
	3	Deductions of fictitious input tax amounts for tax-free agricultural products	26,919
	4	Tax credits for research and human resources development expenses	23,793
	5	Special tax reductions or exemptions for small and medium enterprises	22,214
2019	1	Payments of labor encouragement subsidies	49,256
	2	Special income deductions and tax credits for insurance premiums	38,833
	3	Income deductions for pension contributions	30,457
	4	Deductions of fictitious input tax amounts for tax-free agricultural products	28,578
	5	Tax credits for research and human resources development expenses	23,178
2020	1	Payments of labor encouragement subsidies	44,826
	2	Special income deductions and special tax credits for insurance premiums	43,630
	3	Deductions for pension contributions	33,067
	4	Special cases concerning deductions of fictitious input tax amounts for tax-free agricultural products	27,985
	5	Tax credits for research and human resources development expenses	27,340
2021	1	Special income deductions and special tax credits for insurance premiums	47,542
	2	Payments of labor encouragement subsidies	46,035
	3	Deductions for pension contributions	34,968
	4	Income deductions for amount spent on credit cards	31,882
	5	Special cases concerning deductions of fictitious input tax amounts for tax-free agricultural products	27,429
2022	1	Special income deductions and special tax credits for insurance premiums	54,607
	2	Labor encouragement subsidies	45,036
	3	Deductions for pension contributions	38,141
	4	Tax credits for research and human resources development expenses	37,231
	5	Income deductions for amount spent on credit cards	31,675
2023	1	Special income deductions and special tax credits for insurance premiums	63,083

	2	Labor encouragement subsidies	47,281
	3	Tax credits for research and human resources development expenses	46,302
	4	Deductions for pension contributions	41,128
	5	Income deductions for amount spent on credit cards	39,458
2024	1	Special income deductions and special tax credits for insurance premiums	69,020
	2	Labor encouragement subsidies	47,122
	3	Deductions for pension contributions	44,377
	4	Income deductions for amount spent on credit cards	40,884
	5	Integrated tax credit for employment	38,106

14. Distribution of beneficiaries of the top five tax expenditure items over the past 10 years

* Beneficiary distribution by items has been calculated from 2020 performance onward

○ 2020

Rank	Item	Individuals		Corporations				Category Unclassified	Total
		Low/Middle Income	High Income	SMEs	Mid-sized	Large Conglomerates	Others		
1	Payments of labor encouragement subsidies	44,826 (100.0)	-	-	-	-	-	-	44,826 (100.0)
2	Special income deductions and special tax credits for insurance premiums	22,108 (50.7)	21,522 (49.3)	-	-	-	-	-	43,630 (100.0)
3	Deductions for pension contributions	18,620 (56.3)	14,447 (43.7)	-	-	-	-	-	33,067 (100.0)
4	Special cases concerning deductions of fictitious input tax amounts for tax-free agricultural products	-	-	25,154 (89.9)	579 (2.1)	1,118 (4.0)	1,134 (4.0)	-	27,985 (100.0)
5	Tax credits for research	-	-	13,926	2,267	9,616	1,531	-	27,340

Rank	Item	Individuals		Corporations				Category Unclassified	Total
		Low/Middle Income	High Income	SMEs	Mid-sized	Large Conglomerates	Others		
	and human resources development expenses			(50.9)	(8.3)	(35.2)	(5.6)		(100.0)

○ 2021

Rank	Item	Individuals		Corporations				Category Unclassified	Total
		Low/Middle Income	High Income	SMEs	Mid-sized	Large Conglomerates	Others		
1	Special income deductions and special tax credits for insurance premiums	24,958 (52.5)	22,584 (47.5)	-	-	-	-	-	47,542 (100.0)
2	Payments of labor encouragement subsidies	46,035 (100.0)	-	-	-	-	-	-	46,035 (100.0)
3	Deductions for pension contributions	20,758 (59.4)	14,210 (40.6)	-	-	-	-	-	34,968 (100.0)
4	Income deductions for amount spent on credit cards	23,396 (73.4)	8,486 (26.6)	-	-	-	-	-	31,882 (100.0)
5	Special cases concerning deductions of fictitious input tax amounts for tax-free agricultural products	-	-	24,492 (89.3)	515 (1.9)	1,158 (4.2)	1,265 (4.6)	-	27,429 (100.0)

○ 2022

Rank	Item	Individuals		Corporations				Category Unclassified	Total
		Low/Middle Income	High Income	SMEs	Mid-sized	Large Conglom erates	Others		
1	Special income deductions and special tax credits for insurance premiums	28,059 (51.4)	26,548 (48.6)						54,607
2	Labor encouragement subsidies	45,036 (100.0)							45,036
3	Deductions for pension contributions	22,442 (58.8)	15,700 (41.2)						38,141
4	Tax credits for research and human resources development expenses			15,878 (42.6)	2,859 (7.7)	16,869 (45.3)	1,625 (4.4)		37,231
5	Income deductions for amount spent on credit cards	22,636 (71.5)	9,039 (28.5)						31,675

○ 2023

Rank	Item	Individuals		Corporations				Unclas sified	Total
		Low/Middle Income	High Income	SMEs	Mid-sized	Large Conglom erates	Others		
1	Special income deductions and special tax credits for insurance premiums	31,784 (50.4)	31,298 (49.6)						63,083
2	Labor encouragement subsidies	47,281 (100.0)							47,281
3	Tax credits for research and human resources development expenses			16,232 (35.1)	3,150 (6.8)	24,836 (53.6)	2,084 (4.5)		46,302
4	Deductions for pension contributions	24,621 (59.9)	16,507 (40.1)						41,128
	Income deductions for	28,589	10,870						39,458

Rank	Item	Individuals		Corporations				Unclassified	Total
		Low/Middle Income	High Income	SMEs	Mid-sized	Large Conglomerates	Others		
5	amount spent on credit cards	(72.5)	(27.5)						

○ 2024

Rank	Item	Individuals		Corporations				Unclassified	Total
		Low/Middle Income	High Income	SMEs	Mid-sized	Large Conglomerates	Others		
1	Special income deductions and special tax credits for insurance premiums	34,379 (49.8)	34,641 (50.2)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	69,020
2	Labor encouragement subsidies	47,122 (100)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	47,122
3	Deductions for pension contributions	26,592 (59.9)	17,784 (40.1)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	44,377
4	Income deductions for amount spent on credit cards	29,713 (72.7)	11,172 (27.3)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	40,884
5	Integrated tax credit for employment	0 (0)	0 (0)	34,254 (89.9)	2,389 (6.3)	562 (1.5)	901 (2.4)	0 (0)	38,106

15. Public social security expenditure

Although the level of public social expenditure in the Republic of Korea remains below the OECD average, its average annual growth rate over the past decade (2011–2021) was 12.3%, more than twice the OECD average (5.7%). According to mid- to long-term projections, it is expected to approach the OECD average by 2040 due to increases in health and pension spending. The Government will update public social expenditure statistics and develop measures to enhance the efficiency of welfare spending through in-depth analysis of expenditure structures and content, as well as discussions at relevant forums.

<Public Social Welfare Expenditure by Nine Policy Areas>

(Unit: KRW trillion, %)

Area	Health	Old Age	Family	Other Social Policy	Unemployment	Work Incapacity	Active Labor Market	Housing	Bereaved Family	Total
Amount	113	74.6	35.9	31.8	30.6	19.4	14.1	9.7	8.9	338.2
Share	33.4	22.1	10.6	9.4	9.1	5.7	4.2	2.9	2.6	100

<Trend in Public Social Security Expenditure as a Percentage of GDP (2011-2021)>

(Unit: %)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
% of GDP	7.3	7.8	8.3	8.6	9.1	9.2	9.5	10.2	11.4	14.9	15.2

<Comparison of Public Social Welfare Expenditure in Selected OECD Countries>

(Unit: %)

	France	Italy	Germany	Sweden	Japan	United Kingdom	United States	Republic of Korea	OECD Average
% of GDP (2021)	32.7	29.8	28.9	26.3	25.4	24.4	21.6	15.2	22.1
Average Annual Growth Rate (2011-2021)	2.6	2.3	4.3	3.9	2.6	3.1	5.6	12.3	5.7

16. NHI benefits for migrants

- Number of migrants whose health insurance benefits were suspended due to arrears in insurance contributions since July 2019: 91,560 households (cumulative total as of end-November 2025).
- Number of migrants that retained health insurance benefit coverage despite arrears after the amendment to the *Enforcement Decree of the National Health Insurance Act* in 2025: 1,030 households (cumulative total as of end-November 2025).

17. Households using childcare support services and the number of childcare providers

(Unit: households, persons)

Category	2020	2021	2022	2023	2024	Sept. 2025
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Households Using Childcare Services	59,663	71,789	78,212	86,100	118,126	127,448
Childcare Providers	24,469	25,917	26,675	28,071	29,635	30,631

18. Status of family-friendly certified companies and institutions

(Unit: number of entities)

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Total	14	34	65	157	253	522	956	1,363	1,828	2,802	3,328	3,833	4,340	4,918	5,415	5,911	6,502	6,971

19. Performance of career interruption prevention support services

(As of December 2024; Unit: number of centers, persons, companies)

Year	Number of Centers in Operation	Operational Performance	
		Working Women	Companies
2024	80	75,100	4,352
2023	80	85,372	2,888
2022	75	73,491	3,357
2021	75	67,897	2,375
2020	60	47,887	1,801

20. Vocational education and training performance

(As of December 2024; Unit: cases, persons)

Year	Number of Courses Operated	Number of Trainees (a)	Number of Graduates (b)	Completion Rate (b/a)	Number Employed (c)	Employment Rate (c/b)
2024	723	13,575	13,019	95.9%	9,463	72.7%
2023	715	13,381	12,807	95.7%	9,348	73.0%
2022	718	12,586	11,919	94.7%	8,892	74.6%
2021	738	12,573	11,998	95.4%	8,800	73.3%
2020	658	11,023	10,532	95.5%	7,770	73.8%

21. Performance of the Saeil Women Internship Program

(As of December 2024; Unit: persons)

Year	Linkages to Saeil Women Internships				Employment after Completion			Employment Retention Rate	
	Linked	Completed (a)	Ongoing	Early Dropouts	Employed (b)	Not Employed	Employment Rate (b/a)	6 months	12 months
2024	9,825	7,823	1,363	639	7,581	242	96.9%	77.9%	63.6%
2023	9,253	7,202	1,438	613	6,984	218	97.0%	75.5%	57.7%
2022	10,145	8,298	1,085	762	8,027	271	96.7%	75.6%	56.4%
2021	11,761	9,611	1,236	914	9,312	299	96.9%	75.8%	56.2%
2020	6,945	5,812	628	505	5,658	154	97.4%	72.9%	54.7%

22. Improvement of work-family balance policies

- (1) Expansion of the “Parental Leave Together” program (3+3 Parental Leave System) in 2024: when both parents take parental leave for six months within the first 18 months after childbirth, they can receive a monthly parental leave benefit of up to KRW 4.5 million.
- (2) System reforms through the implementation of the three child care support-related laws in 2025, including:
 - Doubling the duration of spousal childbirth leave (10 → 20 days) and increasing the number of permitted splits (once → three times)
 - Extending the maximum parental leave period when both parents simultaneously take parental leave for at least three months (1 year → 1.5 years)
- (3) Increasing the maximum amount of the child care leave benefits (KRW 1.5 million per month in 2024 → KRW 2.5 million per month in 2025)
- (4) Expansion of eligibility for reduced working hours during childcare:
Children age eligibility range was expanded (age 8 or Grade 2 of elementary school → age 12 or Grade 6), and the maximum duration was extended (from 2 → 3 years)
- (5) Increasing the maximum base amount of the benefits for reduced working hours during the child

care period (KRW 2.0 million → KRW 2.2 million)⁶

(6) Introduction of subsidies for substitute employees to fill workforce gaps during child care leave (KRW 1.2 million per month)

(7) Introduction of subsidies for co-workers who share the duties of employees on child care leave (KRW 0.2 million per month)

23. Performance by sector under the Plan for Enhancing Women’s Representativeness in the Public Sector

(Unit: %)

Responsible Ministry	Policy Area	2024 Performance	2027 Target
Ministry of Personnel Management	① Senior Executives	12.9	16.3
	② Director-Level Officials at Headquarters (Grade 4 or above)	30.8	30.0
Ministry of the Interior and Safety	③ Director-Level Officials at Local Governments (Grade 5 or above)	34.7	32.2
Ministry of Finance and Economy	④ Executives of Public Institutions	20.4	26.2
	⑤ Managers of Public Institutions	32.3	34.5
Ministry of the Interior and Safety	⑥ Managers of Local Public Enterprises	14.5	15.5
Ministry of Education	⑦ Professors at National Universities	21.4	22.9
Ministry of Science and ICT	⑧ Faculty Members at the Four National Institutes of Science and Technology	13.1	14.1
Ministry of National Defense	⑨ Military Officers	10.8	15.3
National Police Agency	⑩ General Police Officers	15.9	17.0
	⑩ -1 Managerial Positions	7.8	8.0
Korea Coast Guard	⑪ Coast Guard Officers	17.6	17.9
	⑪ -1 Managerial Positions	4.8	4.2
Ministry of Gender Equality and Family	⑫ Government Committees	40.1	40.0

24. Subsidies for fielding female candidates to run in elections for public office under Article

⁶ Support will be expanded, including an increase in the monthly benefit during the childcare period from KRW 2.2 million to KRW 2.5 million.

26 of the *Political Funds Act*⁷

Criteria	Distribution Method	Remarks
① A political party that fields at least 40%	40% of the total amount shall be distributed and paid according to the following standards: ▪ 40% in proportion to the ratio of the number of National Assembly seats by political party as at the time of payment ▪ 40% in proportion to the ratio of the number of votes obtained in the recent election for the National Assembly members ▪ 20% in proportion to the ratio of the number of female candidates for a local constituency fielded by each political party	
② A political party that fields at least 30% but less than 40%	30% of the total amount shall be paid according to the standards prescribed in ①	The subsidies shall not exceed the minimum amount of subsidies under the standards prescribed in ①
③ A political party that fields at least 20% but less than 30%	20% of the total amount shall be paid according to the standards prescribed in ①	The subsidies shall not exceed the minimum amount of subsidies under the standards prescribed in ②
④ A political party that fields at least 10% but less than 20%	10% of the total amount shall be paid according to the standards prescribed in ①	The subsidies shall not exceed the minimum amount of subsidies under the standards prescribed in ③

25. Status of enforcement against digital sexual violence crimes

Period	Reported cases	Cases cleared	Persons apprehended (detained)	Clearance rate
Nov. 2023 – Oct. 2024	3,270	2,273	2,406 (172)	69.5%
Nov. 2024 – Oct. 2025	4,413	3,411	3,557 (221)	77.3%
Year-on-year change	▲35.0%	▲50.1%	▲47.8%	▲7.8%

26. Status of undercover investigations

Category	Number of investigations	Persons apprehended
Nov. 2023 – Oct. 2024	194	529 (34 detained)
Nov. 2024 – Oct. 2025	256	913 (36 detained)

⁷ Subsidies shall be paid to political parties that field female candidates to run in an election for constituency National Assembly members at the expiration of their terms of office, an election for constituency City/*Do* council members, or an election for constituency autonomous *Gu/Si/Gun* council members.

Change	+ 62 (▲32.0%)	+ 384 (▲72.6%)
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27. Statistics on gender-based violence

○ Dating violence statistics

Category	2024	2025
Number of Persons Apprehended for Dating Violence	14,900	Not yet calculated

Source: National Police Agency

○ Digital sexual crimes statistics

(Unit: Cases)

Category	2020	2021	2022	2023	2024
Total Number of Digital Sexual Crime Cases	9,700	13,041	19,028	16,306	15,411
Article 13 of the <i>Act on Special Cases Concerning the Punishment of Sexual Crimes</i> (Obscene Acts by Using Means of Communication)	2,047	5,067	10,563	8,004	5,858
Article 14 of the <i>Act on Special Cases Concerning the Punishment of Sexual Crimes</i> (Taking or Distributing Photographs or Videos by Using Cameras)	4,881	5,541	5,876	5,490	5,829
Article 14-2 of the <i>Act on Special Cases Concerning the Punishment of Sexual Crimes</i> (Editing and Distribution of False Video Products)	31	259	170	168	550
Article 14-3 of the <i>Act on Special Cases Concerning the Punishment of Sexual Crimes</i> (Intimidation or Compulsion by Using Photograph and Compilation)	120	546	821	970	823
Article 11 of the <i>Act on the Protection of Children and Youth against Sex Offences</i> (Production or Distribution of Child or Youth Sexual Exploitation Materials)	2,621	1,628	1,598	1,674	2,351

Source: National Police Agency, Crime Statistics (Annual)

28. Establishment of protection and support measures for crime victims

Year	Measures	Details
2025	Increased living expense support and extension of support period	- Increase in payment (KRW 600,000 → KRW 700,000) - Doubled the extension of the support period (a maximum of 6 months → a maximum of 12 months)
	Expanded the scope of payment of relief fund for disability and serious injuries	Payment of relief fund to the bereaved family members of victims who die after submitting an application but before payment is made
	Introduced a system for installment payments of relief fund	Installment payments of up to 48 months are available for beneficiaries lacking capacity to manage relief fund, such as minors or persons under adult guardianship
	Increased the amount of relief fund for criminal	A 20% increase in the amount of the relief fund by raising the number of months applied to, and the upper limit of, the base amount (e.g., monthly

	injuries	wage) used in calculating the relief fund
	Established a legal basis for providing relief funds to marriage migrants	The provision of relief fund without a mutual guarantee is available for foreign nationals holding a long-term stay status and raising a child born to a Korean national spouse or within a marital relationship (including <i>de facto</i> marriage)
2026	Introduced emergency livelihood support	Rapid support for victims in financial crisis requiring treatment for five weeks or more → one-time payment of KRW 3.5 million (equivalent to the average monthly wage of urban daily hire workers)
	Increased the amount of relief fund for criminal injuries	The minimum amount of relief fund for bereaved families was raised to KRW 82 million, approximately five times the previous level (around KRW 16 million)
	Operates “365 Smile” program	Operation of “365 Smile” for victims unable to visit Smile Centers due to study, work, distance, or physical/psychological trauma

29. Statistics of performance in the protection and support of digital sexual violence victims (since 1 December 2023)

Institution	Performance
Crime Victim Support Center	467 cases of financial assistance, approximately KRW 226,692,000 provided
Smile Center	174,070 cases of psychological healing support provided to crime victims
Korea Legal Aid Corporation	810 cases of legal consultation, 464 cases of litigation aid
Integrated Support Center for Crime Victims	17 requests for deletion of digital sexual crime videos (188 victims)

30. Expansion of the public defender system for victims

The Ministry of Justice provides legal assistance to victims of sexual violence, human trafficking, and stalking by appointing public defenders to help victims recover and prevent secondary victimization. The scope of support is being gradually expanded by amending relevant laws. Following amendments to the *Act on Special Cases Concerning the Punishment of Specific Violent Crimes*, support will also be extended to victims of murder and robbery from 2026.

Year	Legislative Amendment and Implementation
2013	Amendment to the <i>Act on Special Cases Concerning the Punishment of Sexual Crimes</i> ; Support provided for victims of sexual crimes
2014	Amendment to the <i>Act on Special Cases Concerning the Punishment of Child Abuse Crimes</i> ; Support provided for victims of child abuse crimes
2021	Amendment to the <i>Act on Welfare of Persons with Disabilities</i> ; Support provided for victims of crimes of abusing persons with disabilities
2023	Amendment to the <i>Act on Prevention of Human Trafficking and Protection of Victims</i> ; Support provided for victims of human trafficking crimes
2024	Amendment to the <i>Act on Punishment of Crime of Stalking</i> ;

31. Education for the prevention of digital sexual violence

○ The Ministry of Education

Elementary, middle, and high schools are encouraged to allocate and operate additional instructional time for the prevention of digital sexual violence, in addition to the mandatory hours for violence prevention education, to strengthen students' capacity to respond to such crimes.

The Government conducted a "Survey on the Status of Illegal Deepfake Materials in Schools and Youth Awareness," targeting elementary, middle, and high school students, as well as a "Policy Study on the Status of Deepfake Sexual Crimes and Response Measures," targeting university students. It also expanded tailored training programs for different groups within elementary, middle, and high schools (administrators, teachers, and educational administrative officials) and developed and disseminated content for the prevention of and response to digital sexual violence.

To ensure that response education for gender-based violence, including digital sexual violence, is delivered within the home environment, the Government provided educational, counselling, and promotional materials, such as prevention education videos for caregivers, SOS guides, and card news, through the Ministry of Education, metropolitan and provincial offices of education, and parent-only platforms.

The Government has worked in cooperation with universities by providing response training for personnel responsible for handling sexual-related issues on campus, and requested university presidents to maintain continuous attention to the prevention of digital sexual violence on campus and take strict measures when incidents occur. It also works with universities by developing and disseminating prevention content for university members. The Government provides gender equality and violence prevention training for public officials responsible for the implementation of education policies, and operates an online reporting center for sexual harassment, sexual violence, and stalking in the education sector since 2018.

○ The Ministry of Gender Equality and Family

Approximately 600 sessions of digital sexual crime prevention education are conducted annually for

children and adolescents with disabilities in special schools and special classes. Since 2025, it has added dating violence section in outreach-based violence prevention education for the general public, such as local residents.

32. Efforts to support migrant workers

○ Protection of rights and counselling

- Multilingual counsellors (28 regional offices): administrative support, referral to remedies, and weekend counselling services
- Launch of multilingual AI-based labor law counselling centers (Sept. 2025)

○ Implementation of Korean language education

- Locations: 9 (2023) → 47 (2025)
- Hours: 162,804 (2023) → 220,558 (2025)

○ Expansion of foreign worker support centers

- Grievance counselling and Korean language education
- Number of Centers: 9 (2025) → 19 (2026)

33. Amendments to legislation on the protection of on-the-job trainees in Meister and specialized high schools

Date	Amended Act	Details
Mar. 2020	<i>Occupational Safety and Health Act</i>	Key provisions applied to on-the-job trainees: - Safety and health measures, protective measures for customer service employees, work suspension of business owners and employees in cases of imminent danger, posting of material safety data sheets, orders for temporary health examinations, and reporting of industrial accidents, etc.
Oct. 2023	<i>Vocational Education and Training Promotion Act</i>	Expanded the scope of provisions applied <i>mutatis mutandis</i> from the <i>Labor Standards Act</i> to on-the-job trainees, including the prohibition against workplace harassment - [Previously applied provisions] Article 52 (Recess), Article 65 (Prohibition of Employment) - [Additionally applied provisions] Article 7 (Prohibition of Forced Labor), Article 8 (Prohibition of Violence), Article 9 (Elimination of Intermediary Exploitation), Article 36 (Settlement of Monetary Entitlement), and Article 76-

		2 (Prohibition of Workplace Harassment), etc.
Mar. 2025	<i>Vocational Education and Training Promotion Act</i>	Established a legal basis to designate and support exemplary on-the-job training providers and enhance the effectiveness of the protection of labor rights and interests.

34. Measures to protect on-the-job trainees in Meister and specialized high schools

Measure	Details
School labor attorneys	Strengthening on-site inspections of on-the-job training enterprises, carrying out preselection on-site inspections of on-the-job training enterprises, conducting on-site visits (company coaching), and providing training and advisory services to schools and students - Expansion in number: 926 (2023) → 974 (2024) → 1,077 (2025)
Enhanced safety and rights protection training	Implementation and monitoring of safety and rights-protection education at each stage of on-the-job training - Introduction of a specialized common subject, “Labor Rights and Occupational Safety and Health,” into the revised 2022 national curriculum
Introduction of AI-based risk detection in training journals (Since Mar. 2024)	AI continuously analyzes training journals and alerts schools when risks are detected - Regular meetings of on-the-job training officers at metropolitan and provincial offices of education - Operation of special inspection teams by the Ministry of Education and the metropolitan and provincial offices of education. - Monitoring meetings on on-the-job training by metropolitan and provincial office of education officials (once a week), and provision of consulting services (570 schools) - The Ministry of Employment and Labor’s guidance and inspections of approximately 190 on-the-job training enterprises in high-risk industries (such as workplaces operating machinery with entanglement hazards), during the 2024 academic year
Safety inspections in coordination with the Ministry of Employment and Labor	- Conducting pre-on-site inspections and checks of enterprises providing on-the-job training, as well as safety and health training, in coordination with occupational safety and health agencies (Korea Occupational Safety & Health Agency, Korea Industrial Safety Association, etc.) - High-risk sectors such as construction, machinery, and electricity: joint management under strengthened standards by the Ministry of Education and the Ministry of Employment and Labor (Company training) Provision of training on labor-related laws and labor management consulting for companies with weak compliance with labor laws (Training for small and micro-sized businesses) Encouragement to participate in labor law education programs
Strengthening criteria for host companies	Eligibility criteria for host companies have been strengthened by limiting participation to companies with assured safety, including those certified for risk assessment by the Ministry of Employment and Labor. (In line with the mandatory risk assessment policy, participation is limited to selected companies that have implemented such assessments in stages, and information on workplaces conducting risk assessments is shared with the Ministry.)

Operational manuals and training	Development and distribution of tailored operational manuals for each group of stakeholders (schools and companies) Training for teachers and company personnel
Deployment of on-the-job training consultants	On-site support by improving the quality of on-the-job training management for schools and companies - Providing guidance and oversight on schools' on-the-job training plans and their implementation - Delivering coaching to corporate on-site trainers and relevant personnel - Monitoring on-the-job training conditions at companies and conducting interviews with students

35. Number of beneficiaries and target figures under the National Employment Support Program (2023–2026)

Category	2023	2024	2025 (as of October)	2026 Target
Number of Persons	296,000	315,000	268,000	350,000

36. Wage distribution indicators

Category	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Share of Low-Wage Workers ⁸ (%)	23.5	23.5	22.3	19.0	17.0	16.0	15.6	16.9	16.2	16.1
Wage Quintile Ratio ⁹ (times)	5.41	5.24	5.06	4.67	4.50	4.35	4.35	4.45	4.50	4.42

Source: Survey Report on Labor Conditions by Employment Type

37. Major efforts to improve working conditions for employees in social welfare facilities

To raise the remuneration of social welfare facility workers, the Government allocated KRW 981.2 billion in the 2026 budget for personnel costs of government-funded social welfare facilities, which is an increase of KRW 69.4 billion (7.6%) compared to the previous year. In particular, to address poor working conditions, differentiated support measures have been introduced, such as higher rates of wage increases for facilities with relatively lower pay levels.

⁸ Share of low-wage workers: Proportion of workers earning less than two-thirds of the median wage (KRW 3,406 thousand). (Survey Report on Labor Conditions by Employment Type)

⁹ Wage Quintile Ratio: Ratio of the average wage of the top 20% to that of the bottom 20% (Survey Report on Labor Conditions by Employment Type).

38. Amendments to Article 2 of the *Trade Union and Labor Relations Adjustment Act*

Category	Current Provision	Amended Provision
Definition of Employer (Subparagraph 2)	2. The term " employer " means a business owner, a person responsible for the management of a business or a person who acts on behalf of a business owner with regard to matters concerning workers in the business;	2. The term " employer " means a business owner, a person responsible for the management of a business, or a person who acts on behalf of a business owner with regard to matters concerning workers in the business. In such cases, even if a person is not a party to an employment contract, a person who is in a position to substantially and concretely control or determine workers' working conditions shall also be deemed an employer within that scope. (Newly added latter clause)
Disqualifying Conditions for Trade Union Status (Subparagraph 4 (d))	4. The term "trade union" means an organization or associated organization of workers, which is organized in voluntary and collective manner upon the workers' initiative for the purpose of maintaining and improving their working conditions and enhancing their economic and social status: Provided, That an organization shall not be regarded as a trade union in cases falling under any of the following subparagraphs: (d) Where a person other than a worker is allowed to join it;	4. The term "trade union" means an organization or associated organization of workers, which is organized in voluntary and collective manner upon the workers' initiative for the purpose of maintaining and improving their working conditions and enhancing their economic and social status: Provided, That an organization shall not be regarded as a trade union in cases falling under any of the following subparagraphs: (d) Deleted
Definition of Industrial Dispute (Subparagraph 5)	5. The term "industrial disputes" means any controversy or difference arising from disagreements between a trade union and an employer or employers' association (hereinafter referred to as "parties to labor relations") with respect to the determination of terms and conditions of employment as wages, working hours, welfare, dismissal, and other treatments. In such cases, the disagreements refer to situations in which the parties to labor relations are no longer likely to reach an agreement by means of voluntary bargaining even if they continue to make such an attempt;	5. "Industrial dispute" means any controversy arising from disagreements between a trade union and an employer or employers' association (hereinafter referred to as "parties to labor relations") with respect to the determination of terms and conditions of employment as wages, working hours, welfare, dismissal, workers' status , and other treatments, as well as managerial decisions affecting working conditions , and includes disputes arising from the employer's clear violation of a collective agreement regarding matters set out in Article 92 subparagraph 2 (a) through (d) . In such cases, the disagreements refer to situations in which the parties to labor relations are no longer likely to reach an agreement by means of voluntary bargaining even if they continue to make such an attempt;

39. Amendments to Article 3 of the *Trade Union and Labor Relations Adjustment Act*

Category	Current Provision	Amended Provision
Restriction on Claims for Damages and Limitation of Liability (§3, §3-2)	Article 3 (Restriction on Claim for Damages) When an employer has suffered damages due to collective bargaining or industrial action under this Act, he shall not claim damages against a trade union or workers.	Article 3 (Restriction on Claims for Damages) ① When an employer has suffered damages due to collective bargaining, industrial action, or other trade union activities under this Act, he shall not claim damages against a trade union or workers.
	<Newly added>	② A trade union or workers who unavoidably cause damage to an employer in order to defend the interests of the trade union or workers against the employer's unlawful act shall not be liable for damages.
	<Newly added>	③ Where a court recognizes liability of a worker for damages arising from collective bargaining, industrial action, or other trade union activities, it shall determine the proportion of liability of the worker liable for the damages, in consideration of the following factors: 1. The worker's position and role within the trade union; 2. The circumstances and degree of participation in the industrial action, etc.; 3. The degree of involvement in causing the damage; 4. The worker's wage level and the amount claimed as damages; 5. The cause and nature of the damage; 6. Other matters deemed necessary for equitable allocation of damages.
	<Newly added>	④ A trade union or workers liable for damages under paragraph (3) may request a reduction of the amount of damages. In such cases, the court shall determine whether and to what extent reduction is appropriate for each liable party, considering the party's financial status, family circumstances including dependents, the guarantee of minimum cost of living, and the maintenance of livelihood.
	<Newly added>	⑤ Notwithstanding Article 6 of the <i>Fidelity Guarantee Act</i> , a fidelity guarantor shall not be liable for damages arising from collective bargaining, industrial action, or other trade union activities.
	<Newly added>	⑥ An employer shall not exercise the right to claim damages for the purpose of jeopardizing the existence of a trade union, interfering with its operation, or obstructing union activities of members and causing damage.

Category	Current Provision	Amended Provision
	<Newly added>	Article 3-2 (Exemption from Liability) (Draft) An employer may exempt a trade union or workers from liability for damages arising from collective bargaining, industrial action, or other trade union activities.

40. Number of registered persons with disabilities among foreign nationals (by status of stay)

(As of 31 December, 2024)

Status of Stay	Number of Persons with Disabilities
Total	8193
Recognized Refugees (F-2)	52
Marriage Migrants (before 15 December 2011) (F-2-1)	122
Overseas Koreans (F-4)	3283
Permanent Residents (F-5)	1161
Marriage Migrants (F-6)	520
Unspecified	3055

41. Status of public rental housing supply for low-income and housing-vulnerable groups

Category	Total	Public Rental												
		Long-term Public Rental Housing										Short-term (5 years or less)		
		Subtotal	Permanent	50-year	National Rental	Happy Housing	Integrated Public	Long-term lease on a deposit	10-year Rental	Buy-to-rent	Rental on a deposit			
		Integrated Public	5-year	Employee										
2024	197.2	193.1	22.5	11.5	61.2	18.1	0.3	4.1	17.2	23.6	34.5	4.1		
2023	191.8	187.0	22.4	11.4	60.7	16.9	0.2	3.9	16.9	22.0	32.6	4.8		
2022	186.3	180.8	22.1	11.3	60.0	14.3	-	3.8	17.6	20.8	30.9	5.5		

42. Eligibility criteria and rent levels by type of public rental housing

Category	Permanent Rental ≤ 40m ²	National Rental ≤ 60m ²	Happiness Housing ≤ 60m ²	5/10-year Public Rental ≤ 85m ²
Eligibility Criteria	(Priority 1) Recipients of livelihood or medical benefits, persons of distinguished service to the state, North Korean defectors, persons with disabilities (subject to income criteria), sexual slavery victims, single-parent families (no income limit) (Priority 2) Households with monthly income ≤ 50% of urban workers' average income	(Priority: 87%): Newlyweds, households supporting elderly parents, multi-child households, persons with disabilities, etc. (General: 13%): Non-homeowning household members with monthly income ≤ 70% of urban workers' average income ※ For units ≤ 50m²: Priority to households ≤ 50% of national average income, and for units > 50 m²: Subscription of savings accounts is required	(General supply) 80% for young people, 20% for elderly persons and housing benefit recipients, income ≤ 100% of urban workers' average income * Income calculation basis: for university students, combined income of applicant and parents; for young people, applicant only; for newlyweds, elderly, industrial complex workers, household income (Industrial complex type) Industrial complex workers (including 10% elderly allocation).	(Special supply) Newlyweds (≤ 100% income), households supporting elderly parents (≤ 120%), etc. (General supply) Non-homeowning household members subscribed to savings accounts for housing ※ For units ≤ 60m²: Income ≤ 100%
	Income Deciles 1–2	Income Deciles 2–4	Income Deciles 2–6	Income Deciles 3–6
Avg. Deposit and Monthly Rent (2025)	30% of market price	60–80% of market price		90% of market price
	Avg. Deposit KRW 5.08million	Avg. Deposit KRW 23.56 million	Avg. Deposit KRW 38.66 million	Avg. Deposit KRW 50.97 million
	Avg. Monthly Rent KRW 72,000	Avg. Monthly Rent KRW 191,000	Avg. Monthly Rent KRW 169,000	Avg. Monthly Rent KRW 419,000

43. Major Features by Hospitalization Types

Category	Type of Hospitalization	Main Features
Voluntary Hospitalization	Voluntary Hospitalization (Article 41)	- Admission to a mental medical institution based on the patient's own will. - The patient may be discharged at any time upon request.
	Hospitalization with consent (Article 42)	- Admission upon the patient's application with the consent of a legal guardian. - If the patient requests discharge without the guardian's consent, discharge may be refused for not exceeding 72 hours, and the admission may be changed into involuntary admission. ※ For this reason, some view voluntary admission as a sort of involuntary admission.

Involuntary Hospitalization	Hospitalization by legal guardians (Article 43)	- When the patient poses a risk of harm to self or others, inpatient treatment is required, two or more guardians' consent, and a psychiatrist provides a diagnosis, admission by diagnosis is carried out. → If a second diagnosis by another psychiatrist from a different institution is made within two weeks, admission may be extended over two weeks. - Even if the patient or guardian requests discharge, discharge may be refused if the patient poses a risk of harm to self or others and require inpatient treatment.
	Hospitalization by head of <i>Si/Gun/Gu</i> (Administrative Hospitalization, Article 44)	- When the patient poses a risk of harm to self or others, inpatient treatment is required, and the head of <i>Si/Gun/Gu</i> requests a diagnosis → Admission to a <u>designated mental medical institution</u>, and consensus among two or more psychiatrists within two weeks is required. - Discharge is only possible through examination by the mental health deliberation committees.
Emergency Hospitalization (Article 50)		- Emergency hospitalization is requested with the consent of a medical doctor or a police officer, in urgent situations involving risk of harm to self or others (maximum 3 days) - Within 3 days, a decision must be made on admission (voluntary or involuntary) or discharge.

44. Status of Medical Assistance

As of December 2025, a total of 111 medical institutions, including 35 local medical centers nationwide, are participating in the medical assistance program. The program is co-financed by national and local governments. Based on the national government share, KRW 2,480 million was allocated and executed in 2024, and KRW 1,905 million in 2025. For 2026, the national budget has been set at KRW 4,314 million.

○ 2024 Medical assistance status

Category	Total	Foreign Workers (incl. spouses & children)	Refugee Status Applicants (incl. children)	Marriage Migrants	Homeless Persons
Total	2,559	2,201	355	2	1
Inpatient Care	1,049	949	98	1	1
Outpatient Care	1,510	1,252	257	1	0

○ 2025 Medical assistance status (January–September)

Category	Total	Foreign Workers (incl. spouses & children)	Refugee Status Applicants (incl. children)	Marriage Migrants	Homeless Persons
Total	1,164	801	361	0	2

Inpatient Care	458	352	104	0	2
Outpatient Care	706	449	257	0	0

45. Education cost support

Support item	Beneficiaries	Amount
Education activity expenses	Elementary school	KRW 502,000 per year
	Middle school	KRW 699,000 per year
	High school	KRW 860,000 per year
Childcare and early childhood education fees	Ages 0-2 childcare fees for parents	KRW 426,000-584,000
	Ages 3-5 early childhood education and care fees	KRW 470,000-510,000
Vulnerable groups	Childcare fees for children with disabilities	KRW 634,000
	Early childhood education fees for low-income households	Up to KRW 200,000
Scholarships for high-achieving low-income students	Elementary school	KRW 150,000 per month
	Middle school	KRW 250,000 per month
	High school	KRW 350,000 per month
	University	KRW 450,000 per month
Emergency scholarships	Students who face a risk of dropping out	KRW 300,000 per month (for 10 months)

46. Statistics on private education

① Participation rate in private education by school level and grade

< Private education participation rate by school level (%) >

School Level	2017	2018	2019	2020	2021	2022	2023	2024
Elementary School	82.7	82.5	83.5	69.7	82.0	85.2	86.0	87.7
Middle School	67.4	69.6	71.4	67.3	73.1	76.2	75.4	78.0
High School	55.9	58.5	61.0	61.6	64.6	66.0	66.4	67.3

< Participation rate by school level and grade (%) >

Year	Elementary							Middle				High			
		1	2	3	4	5	6		1	2	3		1	2	3

2017	82.7							67.4				55.9			
2018	82.5							69.6				58.5			
2019	83.5	86.8	86.6	86.2	82.5	82.0	76.8	71.4	72.9	70.6	70.6	61.0	64.5	62.3	56.4
2020	69.7	65.3	71.8	67.3	73.4	69.1	71.0	67.3	68.0	68.1	65.7	61.6	64.3	63.3	57.0
2021	82.0	83.3	83.1	85.8	81.7	81.4	76.7	73.1	74.1	73.7	71.6	64.6	68.0	66.2	59.8
2022	85.2	85.7	88.0	87.6	86.3	82.0	82.0	76.2	77.6	76.2	74.7	66.0	69.6	66.8	61.6
2023	86.0	87.7	88.9	89.7	86.9	83.8	80.0	75.4	76.9	76.2	73.0	66.4	69.5	68.4	60.7
2024	87.7	87.9	90.4	90.2	88.5	87.8	82.4	78.0	80.0	77.9	76.1	67.3	70.2	69.0	62.2

② Monthly average private education expenditure per student by household income level

<Monthly average private education expenditure per student by household income level (unit: KRW 10,000)>

Household monthly income	2017	2018	2019	2020	2021	2022	2023	2024
Below KRW 3 million	13.0	13.5	14.6	13.8	15.8	17.8	18.3	20.5
KRW 3–4 million	21.2	22.2	23.4	20.4	25.3	27.2	27.9	28.5
KRW 4–5 million	27.4	27.9	30.0	26.9	33.2	35.1	35.3	36.6
KRW 5–6 million	32.2	32.9	35.4	32.5	38.1	39.9	41.2	44.0
KRW 6–7 million	36.5	37.3	40.4	37.2	44.4	46.9	48.4	49.1
KRW 7–8 million	40.7	42.2	46.4	44.1	48.6	51.8	52.7	55.6
KRW 8 million or more	48.3	50.5	53.9	52.6	59.3	64.8	67.1	67.6

Participation rate in private education by school level and grade has shown an upward trend each year, except in 2020 when it was affected by COVID-19. Overall, participation rates tend to be higher at lower school levels and in lower grades. Each year, the monthly average private education expenditure per student by household income level tends to increase as income level rises. Although monthly average expenditures temporarily declined across all income groups in 2020 due to COVID-19, they have been rising again since 2021.

47. Distribution of students eligible for special education by placement type

(Unit: Persons, %)

Category	2021	2022	2023	2024	2025
Special Schools & Special Education Support Centers	27,288 (27.8)	28,233 (27.2)	29,236 (26.7)	30,390 (26.3)	31,295 (25.9)
General Schools	70,866 (72.2)	75,462 (72.8)	80,467 (73.3)	85,220 (73.7)	89,440 (74.1)
Total	98,154	103,695	109,703	115,610	120,735

48. Status of special education

Category	2023	2024	2025
Number of Persons Eligible for Special Education	109,703	115,610	120,735
Number of Special Schools	194	195	196
Number of Special Classes	13,287	13,931	14,658
Number of Special Education Teachers	25,599	27,084	28,445

49. Implementation status of relief measures for long-term undocumented migrant children (19 April 2021 – 28 February 2026)

(Unit: Persons)

Category	Total	Children	Parents	Minor Siblings
Approved Cases	4,257*	1,753	2,141	363

* By Nationality: Mongolia (2,098), Philippines (308), Viet Nam (284), Nigeria (138), China (131), Others (1,298)

50. Standard performance venues for artists with disabilities

From the planning stage, Modu Art Theater was developed as a specialized performance venue that reflected the actual use experiences of persons with disabilities and comprehensively considered accessibility in movement, facilities, information, and communication. Modu Art Space provides tailored services based on different types of disabilities, including subtitles and sign language interpretation of the exhibition for persons with hearing impairments, as well as easy-to-read program books for persons with developmental disabilities.

51. Major policy projects for the protection and promotion of cultural diversity

Major Projects	Details
Conduct life-cycle education to spread cultural diversity values	○ Support for the operation of kindergartens and elementary schools focusing on research on cultural diversity (2016-2021, 4 schools per year) ○ Developed and operated a job training program to cultivate cultural diversity competencies of teachers (from 2016) ○ Developed and operated educational content to raise job-related cultural diversity awareness for professionals such as cultural institution employees and cultural content producers (from 2015) ○ Operated a course on understanding cultural diversity in conjunction with the Korean Massive Open Online Course (K-MOOC) for the general public (from 2022)
Promote public awareness campaigns on the occasion of Cultural Diversity Week	○ Designated Cultural Diversity Week (21 to 27 May, Article 11 of the <i>Cultural Diversity Act</i>) to commemorate the UN-designated World Cultural Diversity Day (21 May), and promoted publicity and campaigns to raise public awareness of cultural diversity (from 2015)
Support for activating communication and exchange between various cultural entities in the community	○ Support for the Migrants' Arirang Multicultural Festival (MAMF), a cultural diversity festival organized and promoted by migrants themselves (with participation of diaspora associations from 14 countries), to ensure the cultural rights of migrants and promote domestic and foreign exchanges (from 2005)

52. Training Sessions for officials of central and local governments responsible for policies on foreigners

Year	Number of Sessions Held	Number of Participants
2023	5 sessions	457
2024	6 sessions	609
November 2025	5 sessions (including one session scheduled for December 2025)	681

53. Attendance rate at cultural and arts events

Age Group	Direct Attendance Rate (%)	
	2024	2025
Total	63.0	60.2
15-19	77.8	79.9
20s	91.4	88.9
30s	85.0	83.2
40s	76.5	69.4
50s	55.5	55.2
60s	43.7	41.2
70s	23.1	22.2

