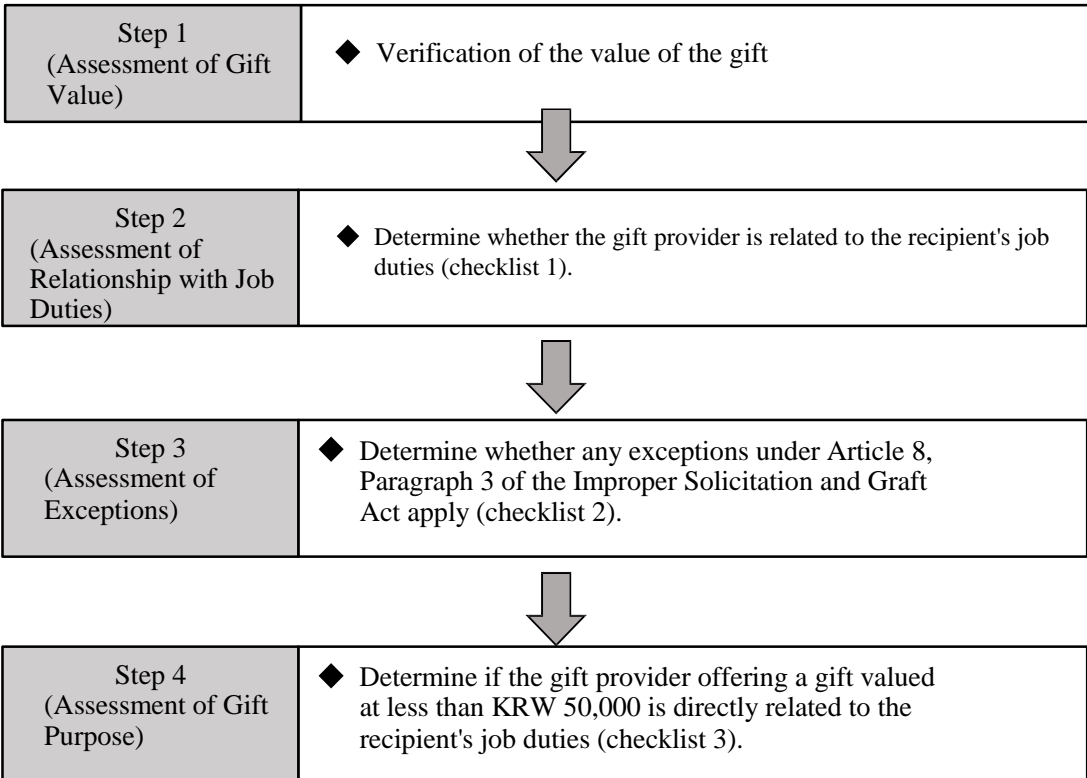
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Chapter 1: Manual for Handling Prohibited Gift


A. Overview

Verification Procedure for Prohibited Gifts




※ The decision on whether a gift can be accepted is made after the diagnostic process using checklists 1-3.

- When a public official (or related individual) receives a gift, they must first confirm whether the gift is a prohibited item.
- Whether the gift can be accepted should be carefully assessed following the above procedure

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B. Verification of the value of the gift

- The value of the gift is crucial for determining the type of penalty (criminal punishment or fine) and whether it falls under the exceptions for prohibited gifts (e.g., gifts under KRW 50,000 given to facilitate job performance, social interactions, or customary courtesies). Therefore, when a gift is received (if applicable), the value of the gift must be verified immediately.
- The actual paid price is used as the standard if the gift includes a purchase receipt or other proof of payment.
 - If special discounts were applied only to the purchaser, or if part of the payment was made using cash or points, the actual purchase price reflecting these factors may be the standard.
- If there is no evidence such as a receipt to prove the actual purchase price, the standard is the normal transaction price, i.e., the market value.
- If there are differing price estimates, objective and reliable data will take precedence. If it's unclear, the data most favorable to the violator will be used.
- If a gift exceeds the value threshold (KRW 50,000), the entire gift, not just the portion exceeding the limit, is considered a prohibited gift.
 - If a gift exceeds the value limit, the entire gift is considered a prohibited gift, and the entire gift must be returned.
- The combined total must not exceed KRW 50,000 when both food and gifts are received. When condolence money and gifts/food are received together, the total amount must not exceed KRW 100,000 (and in this case, the individual value limits of KRW 30,000 for food and KRW 50,000 for gifts still apply).
 - ※ (Example) If KRW 40,000 worth of food and KRW 10,000 worth of gifts are received, the total is KRW 50,000, but since the food exceeds the KRW 30,000 limit, it is considered a prohibited gift.
- If a public official (or related individual) cannot determine the value of a gift, they should consult with the anti-corruption officer.

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C. Self-Assessment Checklist for Prohibited Gifts

- ◆ If there is any ambiguity in self-assessing the gift's value, relevance to job duties, or purpose, consult the anti-corruption officer of your organization.


◎ Checklist 1 (Self-assessment for gifts exceeding KRW 50,000)

- Determine whether the gift provider is related to the public official's (or related individual's) job performance or decision-making in a way that could affect fairness.

Check	Gift Provider Checklist
<input type="checkbox"/>	◆ The individual is related to the public official (or related individual)'s duties as prescribed by laws or regulations.
<input type="checkbox"/>	◆ The individual is related to duties the public official (or related individual) customarily or factually oversees.
<input type="checkbox"/>	◆ The individual is related to duties where the public official (or related individual) assists or influences decision-makers.
<input type="checkbox"/>	◆ The individual is related to duties closely associated with the public official (or related individual)'s responsibilities as prescribed by laws or regulations.

▲ If there are no checks, the gift provider has no job-related connection, so gifts exceeding KRW 50,000 may be accepted (end of assessment).

▲ If there is one or more checks (√), proceed to checklist 2.


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◎ Checklist 2 (Self-assessment for gifts allowed without value limits)

- If the gift falls under the exceptions listed in Article 8, Paragraph 3 of the law, it can be accepted without value limits. Determine whether the gift meets any of the following conditions:

Check	Checklist Items
<input type="checkbox"/>	◆ A gift a public institution provides to its affiliated or dispatched public officials (or related individuals).
<input type="checkbox"/>	◆ A gift a superior public official (or related individual) provides to a subordinate for consolation, encouragement, or reward.
<input type="checkbox"/>	◆ A gift under KRW 50,000 provided to facilitate job performance, social interaction, or customary courtesies.
<input type="checkbox"/>	◆ A gift provided by a relative of the public official (or related individual) as defined under Article 777 of the "Civil Act."
<input type="checkbox"/>	◆ A gift provided to a public official (or related individual) by employee associations, clubs, alumni associations, hometown associations, friendship groups, religious organizations, or social organizations in accordance with their established standards.
<input type="checkbox"/>	◆ A gift provided by an individual with a long-term, continuous, close personal relationship to a public official (or related individual) who is in difficult circumstances due to illness, disaster, etc.
<input type="checkbox"/>	◆ Commemorative or promotional items distributed to an unspecified number of people, or prizes or rewards received through contests or lotteries.
<input type="checkbox"/>	◆ Other gifts permitted under different laws, regulations, or social norms.

- ▲ Accepting the gift is not allowed if none of the items are checked (√).
 ▲ Accepting the gift is allowed without value limits if one or more items are checked (√).
 ▲ However, if the third item (gifts under KRW 50,000 for facilitating job performance, social interaction, or customary courtesies) is checked (√), proceed to checklist 3.


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◎ Checklist 3 (Self-assessment for gifts restricted even if under KRW 50,000)

- If the gift provider is "directly related to the recipient's duties," it is clear that accepting the gift would hinder fair job performance. Therefore, assess whether the provider is directly related to the recipient's duties.

Check	Checklist Items
<input type="checkbox"/>	◆ A gift provided by an individual or group currently involved in a petition or complaint process.
<input type="checkbox"/>	◆ A gift provided by an individual or group who stands to directly gain or lose from the cancellation of licenses/permits, business suspension, or the imposition of fines or penalties.
<input type="checkbox"/>	◆ A gift provided by an individual or group who is the direct subject of investigations, audits, supervision, inspections, crackdowns, or administrative guidance.
<input type="checkbox"/>	◆ A gift provided by an individual or group who stands to directly gain or lose from decisions related to rulings, judgments, certifications, appraisals, tests, assessments, mediation, or arbitration.
<input type="checkbox"/>	◆ A gift provided by an individual or group who is the direct subject of conscription, mobilization, or other similar actions.
<input type="checkbox"/>	◆ A gift provided by an individual or group currently in the process of signing a contract with the government or a local government, or who is already engaged in such a contract.
<input type="checkbox"/>	◆ A gift provided by a public official (or related individual) from the same organization or another organization who is directly subject to personnel decisions, budget decisions, audits, rewards, or evaluations.
<input type="checkbox"/>	◆ A gift provided by an individual or group who stands to directly gain or lose from decisions or implementations of policies or projects.

▲ If one or more items are checked (√), even gifts under KRW 50,000 cannot be accepted.

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D. Explanation of Items in Checklist

Explanation of the items in Check List 1


<General Job Relevance>	
Check	Gift Provider Checklist
<input type="checkbox"/>	◆ The individual is related to the public official (or related individual)'s duties as prescribed by laws or regulations.
<input type="checkbox"/>	◆ The individual is related to duties the public official (or related individual) customarily or factually oversees.
<input type="checkbox"/>	◆ The individual is related to duties where the public official (or related individual) assists or influences decision-makers.
<input type="checkbox"/>	◆ The individual is related to duties closely associated with the public official (or related individual)'s responsibilities as prescribed by laws or regulations.

■ Duties Overseen by Law or Regulations

- It is sufficient if the duties fall under the public official's general and abstract authority according to law, and the official doesn't need to be in charge of the duties in a practical and concrete sense (general theory of authority).
- This includes duties under the general authority of a supervisor or a public official (or related individual) under their supervision.

■ Duties Practically or Customarily Handled

- Duties that are carried out based on general legal authority.
 - ※ The duty of storing and managing documents related to tax assessment and collection by a tax official.
- Duties customarily or practically handled according to precedent or by orders from a superior, even if not stipulated by law.
 - ※ In cases where one temporarily handles tasks outside their responsibility or has been provisionally delegated authority by a colleague.
 - ※ Precedents (Examples)
 - A case where a prison guard who assisted correctional officers by indirectly supervising inmates received gifts for facilitating communication or smuggling cigarettes (Supreme Court Case No. 87Do1463).
 - A case where a court clerk assistant involved in auction cases, who was responsible for reviewing case records and drafting decisions on whether to approve the auction, received bribes following a request to influence such decisions (Supreme Court Case No. 84Do2625).


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■ Duties that Assist or Can Influence a Decision-Maker's Actions

- These are duties performed by mid- to lower-level public officials (or related individual) who may not have final or independent decision-making power but can influence the decisions of those who do.
- ※ A case where a department head in charge of individual taxi license matters at a city office, a middle-level approver, received gifts related to taxi license issuance (Supreme Court Case No. 84Do1472).

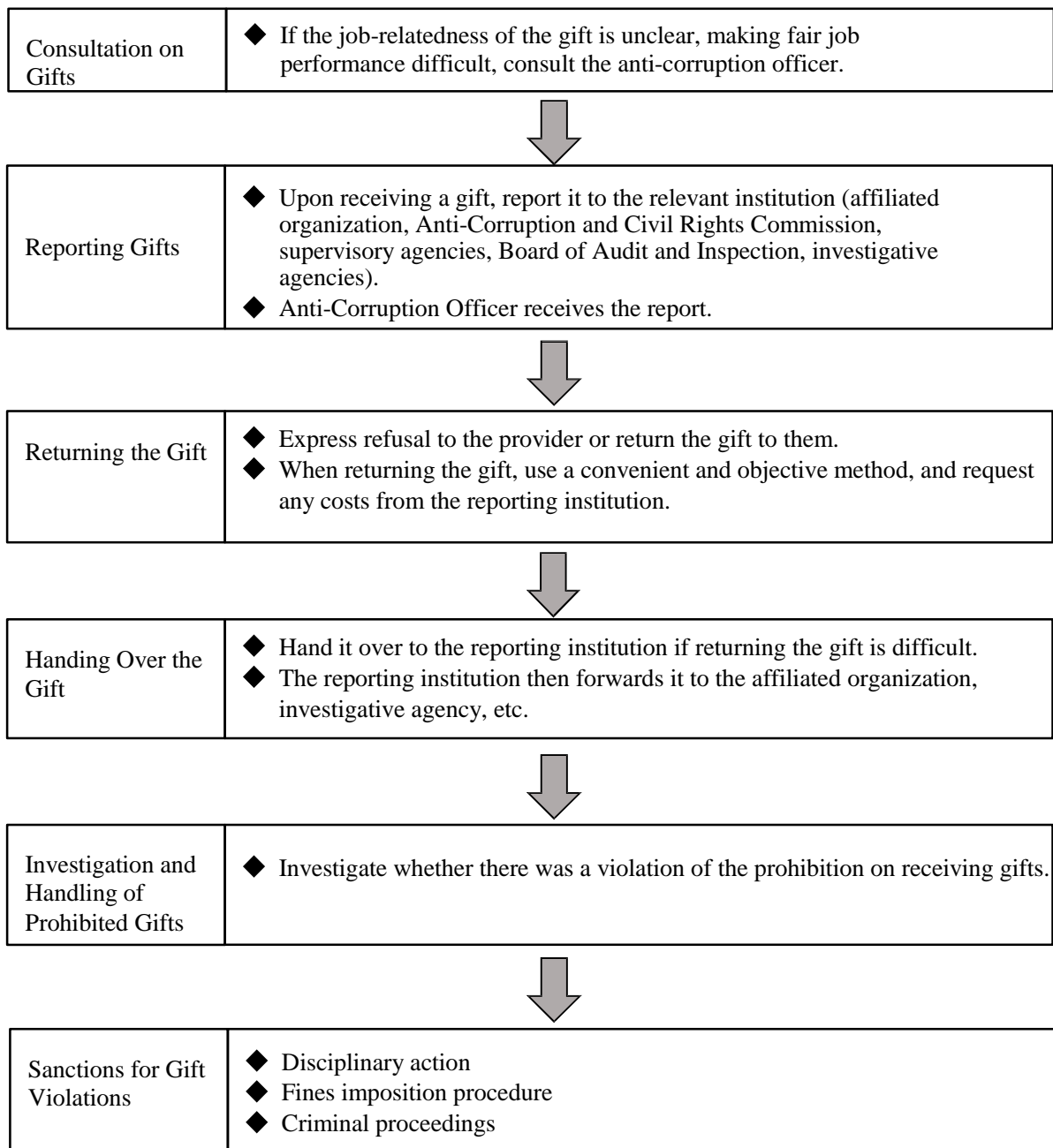
■ Duties Closely Related to the Official's Job


- These are duties that, even if not within the general authority of the public official (or related individual), are closely related to their duties.
 - It refers to actions that could impact the fairness of job performance by using their position or influence.
- Even if it is not part of their general authority, if their opinion is respected about the work they handle and can influence the decision-maker's judgment, it is considered closely related.
 - ※ In a case where a prosecution clerk, assisting a prosecutor in criminal investigations, received gifts from a suspect under the pretext of helping them receive a suspension of indictment.
 - However, if the person is entirely unable to exert any influence on the actions of the official with authority, it cannot be said that they have used their position, and thus, there is no close connection to the duties.
 - ※ In the case where a court clerk who accepted gifts under the pretense of reducing sentencing, sentencing is not part of their general duties nor closely related to their work (Supreme Court Case No. 80Do1373, ruling on October 14, 1980).
- Duties include not only current responsibilities but also past or future roles that the official may handle.

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Chapter 2: Gift Reporting and Handling Manual

A. Procedure for Reporting and Handling Gifts



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B. Consultation on Gifts

- When a public official (or related individual) receives a gift and it is unclear whether the gift is prohibited, but there are suspicions that it may affect the fair performance of their duties, they should consult with the anti-corruption officer.
- The anti-corruption officer records the summary and outcome of the consultation in the consultation log.
- Since consultations with the anti-corruption officer can progress from simple advice requests to voluntary reporting of gifts, the identity and personal information of the individual seeking consultation must be strictly protected, similar to that of a whistleblower.
- If the consultation reveals that the gift is classified as a prohibited gift, the public official (or related individual) must report it without delay, express refusal, or return/hand over the gift.
- Even if the public official (or related individual) promptly returns the gift to the giver due to uncertainty regarding whether it is prohibited, they may still seek consultation with the anti-corruption officer to be exempt from any subsequent liability.


C. Reporting Gifts

■ Reporting by public officials (or related individuals) (Enforcement Decree, Article 18)

- When a public official (or related individual) receives prohibited gifts or is promised or informed of an intention to provide them, they must promptly complete and submit a report (including electronic documents) to the head of their organization (anti-corruption officer).
 - Reports can also be made to external reporting agencies (such as the Anti-Corruption and Civil Rights Commission, supervisory agencies, the Board of Audit and Inspection, or investigative agencies), instead of the organization (such as the company's whistleblower system).
- Although written reports are the standard, if there are urgent or unavoidable reasons, an oral report may be made first, followed by submitting a written report.

<Report Details (Enforcement Decree, Article 18)>

- Personal information of the whistleblower (name, resident registration number, address, department of employment, contact information, and any other information that can identify the whistleblower)
- Personal information of the person who provided, promised, or indicated the intention to provide the prohibited gifts:
 - If the person is an individual: Name, contact information, occupation, and any personal details that can confirm the individual who provided or promised to provide the prohibited gifts.
 - If the person is the representative of a corporation or organization: The information mentioned in item A and the name and address of the corporation or organization.
 - If the person is an agent, employee, or representative of a corporation, organization, or individual: The information mentioned in item A, the name, address, and representative's name of the corporation, organization, or individual
- Circumstances and reasons for the report
- Type and value of the gifts
- Whether the gifts were returned
- Any evidence supporting the report (only applicable if such evidence has been obtained)

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- In cases where a public official (or related individual) receives a promise or indication of intent to provide a gift, in addition to actually receiving a gift, they must express their refusal according to Article 9, Paragraph 2 of the Act, and report it in accordance with Paragraph 1 of the same Article.
 - If a public official (or related individual) expresses their refusal but fails to report it, they are subject to disciplinary action.
- When the identity of the provider is unknown, refusal or return of the gift is not possible; therefore, the gift must be promptly reported and handed over to the head of the relevant organization (department).
 - To prevent future disputes, the public official should take a photo of the gift or secure witnesses (a delivery person, apartment security guard, etc.) to verify the circumstances and submit this evidence to the reporting agency.
- The report must be made "without delay," meaning "without unnecessary delay." If there is a legitimate reason for the delay, the report must be made immediately after the reason ceases to exist.

■ Reporting by a Third Party (Article 13 of the Act)

- Anyone who becomes aware that a violation has occurred or is occurring can file a report to a reporting agency or the company whistleblower system (www.plakor.co.kr) by submitting a report form (including electronic documents).
 - The person filing the report must provide their personal information, the purpose, reason, and details of the report, and submit signed documents along with evidence regarding the subject of the report.
 - Evidence supporting the report must be submitted together with the report to prevent false or irresponsible reports.
- The whistleblower is entitled to protection and rewards, with protection governed by the "Protection of Public Interest Reporters Act" and rewards governed by the "Act on the Prevention of Corruption and the Establishment and Management of the Anti-Corruption and Civil Rights Commission."

< Cases where protection or rewards are not granted >

- If the whistleblower knew or should have known that the report was false.
- If the whistleblower demands gifts or workplace privileges in connection with the report.
- If the report is made for other fraudulent purposes.

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- The reporting agency (department) must verify the following items regarding the report of prohibited gifts:

<p style="text-align: center;"><Items to be verified (Enforcement Decree, Article 19)></p> <ul style="list-style-type: none"> ▪ The personal information of the whistleblower, the personal information of the person who provided or promised the prohibited gifts, the circumstances and reasons for the report, the type and value of the gifts, whether the gifts were returned, and any other necessary details, as well as evidence supporting the report. ▪ Whether witnesses or evidence supporting the report have been secured. ▪ Whether the same report has been submitted to another agency. ▪ Whether the whistleblower consents to disclosing their identity during the report handling process.


- For the supplementation, processing, and management of the report and verification details, the regulations governing the handling of improper solicitation reports shall apply mutatis mutandis.

D. Returning the Gift

■ Overview

- When a public official (or related individual) receives prohibited gifts, they must promptly refuse or return the gift and report it.
 - If the value of the gift exceeds the threshold, the entire amount is considered a prohibited gift, and the full amount must be returned.
 - The exception in item 2 meet both the purpose-related criteria (smooth execution of duties, social or ceremonial purposes) and the value criteria (KRW 50,000 or less); therefore, the entire amount received is considered as a prohibited gift.
 - If the provider's identity is known, the refusal should be communicated immediately via text message or phone call.
 - If there is a time gap between the delivery of the gift and when the public official (or related individual) becomes aware of it, and there is a valid reason for the delay, the gift must be returned after the reason for the delay is resolved.

Example) If a public official is on a foreign business trip and becomes aware of the gift delivery, the report should be made as soon as they know about it, and the gift should be returned promptly after their return from the trip.
 - The gift should be returned to the provider through an objective delivery method, such as courier or quick service, and a receipt or other proof of return should be obtained to use it as evidence in case of future reimbursement claims for return costs.
- ※ Use convenient delivery methods such as courier, quick service, or postal mail.

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- If return costs are incurred, the public official may claim reimbursement by attaching proof of payment, such as a courier receipt, to the report submitted to the reporting agency.

■ Return of Mobile Gift Vouchers (Gift Services, Gifticons)

- A mobile coupon that can be used by sending a product (such as coffee) online, through a barcode format sent via text message or social media, allowing the recipient to exchange it for the actual product at a store.
- Cancellation Procedure
 - (3 months within validity period) If the sender cancels the voucher, or the recipient calls customer service to request a "gift refusal," the sender receives a 100% refund.
 - (3 months after validity period) If the validity period is not extended, or the recipient requests a cancellation/refund, the recipient will receive a 90% refund.
- Return Method
 - After the validity period, the recipient can call customer service to request a refund to the sender with the sender's consent.
 - (Improved Return Method) In the future, if a "gift refusal (cancel/refund)" feature is added for mobile gift vouchers, recipients can refuse or return the gift immediately using this function.

■ Easy Transfer

- A service that allows you to transfer a certain amount of money (e.g., KRW 500,000 per day) by simply entering the recipient's phone number via text message or social media, without needing their account number.
 - ※ Traditional bank transfers require entering the recipient's bank and account number and going through an authentication process.
 - ※ Easy transfer services are offered by IT companies and banks, such as Toss, KakaoPay, YellowPay, NaverPay.
- (Easy transfer app user → Regular user) The recipient accesses the link sent via SMS or social media and enters their account number to complete the transfer.
 - (Easy transfer app user → Easy transfer app user) The recipient can receive the money through a virtual account without entering their account number.
 - ※ (Toss) Automatically transfers to the recipient's account.
 - (KakaoPay, NaverPay) The recipient selects how to receive the money (either to their account or app account).
- Cancellation Procedure
 - (Easy transfer app user → Regular user) If the recipient does not input their account

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number, the transfer will automatically cancel after a set period (24 hours to 3 days).


- (Easy transfer app user → Easy transfer app user) In the case of KakaoPay or NaverPay, the transfer is canceled if the recipient does not select a receiving method, but in Toss, the money is deposited into a virtual account without confirmation, and there is no separate cancellation process.

○ Return Method

- (Easy transfer app user → Regular user) The recipient must promptly express refusal verbally, via SMS, or phone after receiving the message.
 - ※ If the recipient does not enter their account number, the transfer will be automatically canceled after a certain period, but a clear statement of refusal is necessary.
- (Easy transfer app user → Easy transfer app user)
 - ◆ (KakaoPay, NaverPay) The recipient must promptly express refusal verbally, via SMS, or phone after receiving the message.
 - ※ If the recipient does not select how to receive the money (either as points or into a bank account), the transfer will be canceled after a set period, but a clear statement of refusal is still necessary.
 - ◆ (Toss) The recipient must promptly express refusal via SMS or by phone and return the money by sending it back to the sender.

E. Delivery of Gifts and Handling of Delivered Gifts (Enforcement Decree, Article 24)

- In cases where it is difficult to return a gift to the provider, such as when there is a risk of decomposition, loss, or deterioration, or when the provider is unknown, the gift must be delivered to the reporting agency (department in charge - Management Support Team, Anti-Corruption and Civil Rights Commission, supervisory agencies, Board of Audit and Inspection, or investigative agencies).
 - The reporting agency/department in charge must issue a delivery confirmation letter to the public official (or related individual) who delivered the gift.
- When the reporting agency receives the gift, they must immediately take a photograph or video recording of it.
- When the agency or department in charge transfers the report, they must attach the delivered gift and recorded footage, and notify the person who delivered the gift of the transfer or submission.
- If the investigating agency that received the gift determines through investigation that it is not a prohibited gift, the gift must be returned to the person who delivered it.
- If the reporting agency determines that the delivered gift is difficult to handle due to loss, decay, or deterioration, they may dispose of the gift with the consent of the person who delivered it.

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F. Investigation and Handling of Prohibited Gifts

■ Investigation of Gifts

- When a reporting agency or affiliated organization receives a report or delivery of a gift, they must investigate whether it is a prohibited gift based on the Self-assessment Checklist.
- If the investigation determines that the gift is a prohibited gift, the process of imposing a fine will begin, and if there is suspicion of a crime or a need for further investigation, the case will be referred to an investigative agency.

■ Actions for the Gift Recipient

- If a public official (or related individual) or their spouse reports a gift, the head of the affiliated organization must have them either return or deliver the gift, or express their refusal to accept it.
 - If the spouse refuses to return the gift, the organization head must instruct the spouse to return it to the provider.
- If it is determined that the receipt of the gift interferes with the performance of duties, the organization may take appropriate measures against the involved individual.
 - A transfer or reassignment should only be carried out if the purpose cannot be achieved by other means.
- If necessary, the organization may allow the individual to continue their duties while having the anti-corruption officer or another manager periodically monitor and assess whether they perform duties impartially.

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<Checklist for the Gift Recipient>

Category	Check	Action	Description
Action Required	<input type="checkbox"/>	Assigning a duty co-performer	◆ In cases where it is difficult to change the person performing duties or suspend participation due to the expertise required for the work.
	<input type="checkbox"/>	Temporarily suspend participation of duty	◆ Temporarily suspending the performance of the specific task without changing the person responsible for the duties.
	<input type="checkbox"/>	Appointing a substitute	◆ Measures taken to allow other officials (or related individuals) to perform the works related to a specific matter when the person responsible cannot carry out their duties.
	<input type="checkbox"/>	Changing work assignment	◆ Changing the division of work within the department without reassigning or transferring positions.
	<input type="checkbox"/>	Reassignment	◆ Refers to a change in the position of the concerned public official (or related individual).
No Action Required	<input type="checkbox"/>	◆ When it is extremely difficult to replace the public official (or related individual) performing the duty.	
	<input type="checkbox"/>	◆ When the gift has little impact on the performance of duties.	
	<input type="checkbox"/>	◆ When the necessity of duty performance outweighs other concerns for reasons of national security, economic development, or other public interest.	

■ Measures for Unlawful Duty Performance

- The head of the affiliated organization (department) must take necessary actions such as suspending or canceling the relevant duties if they discover any violation of the law during or after the performance of duties by the concerned individual.
- ※ Improper Solicitation and Graft Act
Article 16 (Actions for Unlawful Duty Performance): The head of a public institution shall take necessary actions, such as suspending or canceling the relevant duties, if they find that a public official (or related individual) has violated Articles 5, 6, or 8 during or after performing their duties.
- If it is confirmed that the duties performed by the individuals have been confirmed as illegal due to violations of Articles 5, 6, or 8 of the Act, the head of the affiliated organization must recover any amounts, goods, or other financial benefits already paid, delivered, or provided to the party involved in the duties.
 - The duty itself is considered unlawful for violations of Articles 5 or 6. However, for violations of Article 8, whether the duty itself is unlawful requires separate judgment.
 - "When the duties are confirmed as illegal" means that there is no further avenue for appeal through judicial or other remedial procedures.