

个人所得税业务交流

Individual Income Tax



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第一条 在中国境内有住所, 或者无住所而一个纳税年度内在中国境内居住累计满一百八十三天的个人, 为居民个人。居民个人从中国境内和境外取得的所得, 依照本法规定缴纳个人所得税。

Article 1, Individuals who have fixed residence in China or stay in China for more than 183 days within one tax year are referred as individual residents. Individual residents are obligated to pay individual income tax for personal income obtained within and beyond China.

在中国境内无住所又不居住, 或者无住所而一个纳税年度内在中国境内居住累计不满一百八十三天的个人, 为非居民个人。非居民个人从中国境内取得的所得, 依照本法规定缴纳个人所得税。纳税年度, 自公历一月一日起至十二月三十一日止。

Individuals who neither have fixed residence in China nor stay in China or stay in the country for less than 183 days in one tax year are referred as non individual residents. Non individual residents who obtained their personal income in China are obliged to pay for individual income tax .

Tax Year refer to the period from Jan 1st to December 31 of the same year.



2018年及以前(居民纳税人) Before end of 2018 (resident tax payers)

- | | |
|--|--|
| 1.工资、薪金所得;1. Wages and Salaries | 2.劳务报酬所得;Income from remuneration for personal service |
| 3.稿酬所得; Income from authors remuneration | 4.特许权使用费所得; Income from franchise royalties |
| 5.生产经营所得; Production and business income | 6.承包承租所得; Contract rental income |
| 7.财产租赁所得;Property leasing income | 8.财产转让所得;Property transfer income |
| 9.利息、股息、红利所得;Interest, dividends and extra dividends income 10.偶然所得;Accidental income | |

2019年以后(居民纳税人) After beginning of 2019

- | | |
|--|-----------------------------------|
| 1.综合所得; Comprehensive income | 2.经营所得;Business income |
| 3.财产租赁所得;Property leasing income | 4.财产转让所得;Property transfer income |
| 5.利息、股息、红利所得; Interest, dividends and extra dividends income 6.偶然所得 Accidental income | |

综合所得扣除项目 Comprehensive Income Reduction Items

1 基本扣除费用 Basic deduction fees

六万元

RMB60,000.00

医疗、养老、失业
等社会保险费

Medical insurance,
pension, and other social
insurances expense

2

专项扣除

Special expense deduction items

住房公积金

Housing provident fund

3

专项附加扣除

Added special
expense deduction
items

子女教育 Children's Education

后续教育 Follow up Education

大病医疗 Serious Illness Treatment

住房贷款利息 House Loan Interest

住房租金 House Rental

赡养老人 Support for
the elderly

企业或职业年金
Supplementary Pension

商业健康保险 Commercial
Health Insurance

递延养老保险 Deferred
Pension Insurance

国务院规定其他扣除
Other deductions specified
by the state council

4

依法确定 的其他扣除

Other deduction
items

综合所得
扣除项目

Comprehensive
Income Reduction
Items

在一个纳税年度内，纳税人取得综合所得，减除扣除项目后，再对照7级税率表，找对应税率计税。

The remained income after deducting comprehensive income deduction items is the part need to be taxed. The final tax shall be calculated in according to Tax rate chart.

(一)居民个人工资、薪金所得预扣预缴率表

Chart of Wages and Salaries Tax Prepayment Rate

级数 Level	累计预扣预缴应纳税所得额 Accumulated need to be taxed Income (Unit RMB)	税率 Tax Rate	速算扣除数 Fast Calculated Deduction Amount
1	不超过36000元的部分 Less than 36,000.00	3%	0
2	超过36000元至144000元的部分 More than 36,000.00, But less than 144,000.00	10%	2520
3	超过144000元至300000元的部分 More than 144,000.00, But less than 300,000.00	20%	16920
4	超过300000元至420000元的部分 More than 300,000.00, But less than 420,000.00	25%	31920
5	超过420000元至660000元的部分 More than 420,000.00, But less than 660,000.00	30%	52920
6	超过660000元至960000元的部分 More than 660,000.00, But less than 960,000.00	35%	85920
7	超过960000的部分 More than 960,000.00	45%	181920

(一)居民个人工资、薪金所得预扣预缴税款计算方法:

How to calculate wages and salaries income prepayment tax

(2) 累计预扣法的计算公式(Calculation Formula):

本期应预扣预缴税额=(累计预扣预缴应纳税所得额×税率-速算扣除数)-累计减免税额-累计已预扣预缴税额

Prepayment Tax Amount=(Accumulated need to be taxed income ×tax rate-Fast calculated deduction amount)-accumulated tax reduction-accumulated prepaid tax

累计预扣预缴应纳税所得额=累计收入-累计减免收入-累计基本减除费用-累计专项扣除-累计专项附加扣除-累计依法确定的其他扣除

Accumulated need to be taxed income=Accumulated income-Accumulated deduction income-accumulated basic deduction-accumulated special expense deduction-

其中, 累计基本减除费用, 按照5000元/月乘以纳税人当年在本单位的任职受雇工作月份数计算。

Among which, accumulated basic deduction is calculated by 5000/month multiplying the number month

one person is employed by the government employer in one tax year.
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(一)居民个人工资、薪金所得个人所得税的预扣预缴申报

How to calculate wages and salaries income prepayment tax

(3)缴纳税款(Tax Payment)

扣缴义务人每月或者每次预扣、代扣税款后,应当在次月十五日内向税务机关报送扣缴个人所得税申报表,并缴纳税款。

After withholding or remitting tax, the withhold agent shall submit individual tax declaration form to tax authorities within 15 days of the next month.

(一)居民个人劳务报酬、稿酬、特许权使用费所得预扣预缴申报

Personal service remuneration income , authors remuneration income & franchise royalties income withholding tax for advanced payment and prepayment declaration

2.其它综合所得预扣预缴申报(Other comprehensive income withholding tax for advanced payment and prepayment declaration)

扣缴义务人向居民个人支付劳务报酬、稿酬、特许权使用费所得的,应当按月或按次预扣预缴个人所得税。

Withhold agents who pay for individual residents personal service remuneration, authors remuneration and franchise loyalty are obligated to pay for individual income tax every month or on a regular base.

(1)预扣预缴的计算方法(Calculation of withholding tax for advanced payment and prepayment)

劳务报酬所得、稿酬所得、特许权使用费所得以每次收入减除费用后的余额为收入额;稿酬所得的收入额减按百分之七十计算。Personal service remuneration, authors remuneration, franchise loyalty incomes minus relevant fees is defined as the final income.

每次收入不超过四千元的,费用按八百元计算;每次收入四千元以上的,费用按百分之二十计算。For incomes less than 4,000 yuan, the amount is fixed as 800 yuan, for these higher than 4,000 yuan, tax amount is 20% of the income.

劳务报酬、稿酬、特许权使用费所得,以每次收入额为预扣预缴应纳税所得额,计算应预扣预缴税额。劳务报酬所得适用20%至40%的超额累进预扣率,稿酬所得、特许权使用费所得适用20%的比例预扣率。For personal service remuneration, authors remuneration, franchise loyalty incomes, the actual income of each time is seen as the income for withholding tax for advanced payment and prepayment, and the tax amount is based on the actual income. 20% to 40% accumulative tax prepayment is applicable to personal service remuneration income, while 20% tax prepayment is applicable to authors remuneration and franchise loyalty income.

(一)居民个人劳务报酬、稿酬、特许权使用费所得预扣预缴申报

Personal service remuneration income , authors remuneration income & franchise royalties income withholding tax for advanced payment and prepayment declaration

(2) 具体计算公式(Calculation Formula)

劳务报酬所得应预扣预缴税额=预扣预缴应纳税所得额×预扣率-速算扣除数
Personal service remuneration withholding tax for advanced payment and prepayment amount=The amount of income need to be taxed ×withholding tax for advanced payment rate-fast calculated deduction amount

级数 Level	预扣预缴应纳税所得额 The amount of income need to be taxed (Unit:RMB)	预扣率 Advanced payment rate	速算扣除数 Fast calculated deduction amount
1	不超过20000元的 Less than 20,000.00	20%	0
2	超过20000元至50000元的部分 More than 20,000.00, while less than 50,000.00	30%	2000
3	超过50000元的部分 More than 50,000.00	40%	7000

稿酬、特许权使用费所得应预扣预缴税额=预扣预缴应纳税所得额×20%

Authors remuneration and franchise loyalty income withholding tax for advanced payment and prepayment amount=the amount of relevant income need to be taxed ×20%

(二) 非居民个人所得代扣代缴申报 Non residents individual income tax withhold and remittance declaration

非居民个人所得继续实行代扣代缴, 即扣缴义务人向非居民个人支付应税所得时, 履行代扣代缴义务, 按照税法规定计算税款, 并在次月十五日内入库. Tax withholding and remittance continues to apply for non-resident individuals.

Withhold agents are obligated to withhold and remit tax for non-resident individuals who received payment for the withhold agent.

工资薪金所得(Wages and Salaries):

非居民个人的工资、薪金所得, 以每月收入额减除费用五千元后的余额为应纳税所得额, 适用按月换算后的综合所得税率表计算应纳税额。(Wages and Salaries of non-resident individual minus 5000 yuan is regard as the final income need to be taxed, the comprehensive income tax rate chart is applicable)

非居民个人达到居民个人条件时, 应当告知扣缴义务人。一个纳税年度内税款扣缴方法保持不变, 年度终了后按照居民个人有关规定办理汇算清缴。Non-resident individuals shall inform their withhold agent in time if they become resident individual. While tax withholding policies remains the same in one tax year, the abovementioned individual shall pay tax as resident individual from beginning of next tax year.

非居民个人申请享受税收协定待遇的, 应当在取得应税所得时主动向扣缴义务人提出, 并提交相关信息、资料, 扣缴义务人代扣代缴税款时按照非居民个人享受税收协定待遇有关办法办理。Non-resident individual who applies for preferential policies stipulated in certain tax conventions, he/she shall inform the withhold agent and submit relevant information, materials. Withhold agent shall related policies stipulated in the tax convention to withhold and remit tax.

(二) 非居民个人所得代扣代缴申报 Non residents individual income tax withhold and remittance declaration

非居民个人劳务报酬、稿酬所得、特许权使用费所得(Non resident individual personal service remuneration, authors remuneration and franchise loyalty income):

劳务报酬所得、稿酬所得、特许权使用费所得, 以每次收入额为应纳税所得额, 适用按月换算后的非居民月度税率表计算应纳税额。For Personal service remuneration, authors remuneration and franchise loyalty income, “the income” is seem as the amount need to be taxed. Non-resident monthly tax rate chart is applicable in calculating final tax.

劳务报酬所得、稿酬所得、特许权使用费所得以收入减除百分之二十的费用后的余额为收入额。稿酬所得的收入额减按百分之七十计算。Personal service remuneration, authors remuneration and franchise loyalty income minus 20% of the income is seem as “the income”

(三)非居民个人工资薪金、劳务报酬、稿酬、特许权使用费所得税率表
Non-resident individual wages and salary, personal service remuneration, authors income, franchise loyalty income tax rate chart

级数 Level	月应纳税所得额 Income need to be taxed(Unit: RMB)	税率 Tax rate	速算扣除数 Fast calculated amount
1	不超过3000元的 More than 3,000.00	3%	0
2	超过3000元至12000元的部分 More than 3,000.00, but less than 12,000.00	10%	210
3	超过12000元至25000元的部分 More than 12,000.00, but less than 25,000.00	20%	1410
4	超过25000元至35000元的部分 More than 25,000.00, but less than 35,000.00	25%	2660
5	超过35000元至55000元的部分 More than 35,000.00, but less than 55,000.00	30%	4410
6	超过55000元至80000元的部分 More than 55,000.00, but less than 80,000.00	35%	7160
7	超过80000的部分 More than 80,000.00	45%	15160

(三) 分类所得代扣代缴申报 Classified income tax withhold and remittance declaration

扣缴义务人支付财产租赁所得, 财产转让所得, 利息、股息、红利所得或者偶然所得时, 应当依法按次或按月代扣个人所得税, 并按月办理扣缴申报。Withhold agent, when paying for property leasing, property transfer, interest, dividends and extra dividends or accidental income, shall withhold tax monthly or regular base, and declare tax monthly.

税款计算(Tax calculation)

财产租赁所得: 每次收入不超过四千元的, 减除费用八百元; 四千元以上的, 减除百分之二十的费用, 其余为应纳税所得额。
。Property leasing income: Income need to be taxed for those property leasing income less than 4000 yuan is the property income minus 800 yuan, and that of the case involving property income higher than 4000, the income need to be tax is the actual income minus 20%.

财产转让所得: 以转让财产的收入额减除财产原值和合理费用后的余额, 为应纳税所得额。Property transfer income: Income to be taxed is the actual property transfer income minus original value of the property and other reasonable fees.

利息、股息、红利所得和偶然所得, 以每次收入额为应纳税所得额。Income to be tax for Interest, dividends, extra dividends and accidental income is the original income.

财产租赁所得, 财产转让所得, 利息股息红利所得和偶然所得适用 20% 的比例税率。20% tax rate is applicable to property leasing, property transfer, interest, dividends and extra dividends income.

(四)经营所得纳税申报

Business income tax declaration

第六条 应纳税所得额的计算:(三)经营所得,以每一纳税年度的收入总额减除成本、费用以及损失后的余额,为应纳税所得额。Article 6. Calculation of Income to be taxed: Business income to be taxed refer to the total income of one tax year, minus costs, fees and losses of the same year.

第十二条 纳税人取得经营所得,按年计算个人所得税,由纳税人在月度或者季度终了后十五日内向税务机关报送纳税申报表,并预缴税款;在取得所得的次年三月三十一日前办理汇算清缴。

Article 12 Tax payers' business income tax is calculated annually. Tax payer shall submit tax declaration form to tax authority monthly or 15 days after end of each quarter of the year, and pay tax in advance in the meantime, and make the final settlement before March 31st of the next year.

汇算清缴(仅对居民纳税人综合所得)

Settlement of the annual income tax(exclusively for resident tax payers' comprehensive income)

第十一条 居民个人取得综合所得, 按年计算个人所得税;有扣缴义务人的, 由扣缴义务人**按月或者按次预扣预缴税款;**需要办理汇算清缴的, 应当在取得所得的次年三月一日至六月三十日内办理汇算清缴。预扣预缴办法由国务院税务主管部门制定。

Article 11, Individual comprehensive income tax is calculated annually. Those individuals with other own withhold agent shall withhold and remit tax by their withhold agent monthly or on a regular base. Individuals in need to make tax settlement should finish the settlement during March 1st to June 30th of the next year. Policies of withhold tax and prepayment are issued by State council tax authorities.

居民个人向扣缴义务人提供专项附加扣除信息的, 扣缴义务人按月预扣预缴税款时应当按照规定予以扣除, 不得拒绝。In case of resident individuals who provide added special deduction information, the withhold agent is obligated to deduct relevant value in according to related regulations.

非居民个人取得工资、薪金所得, 劳务报酬所得, 稿酬所得和特许权使用费所得, 有扣缴义务人的, 由扣缴义务人按月或者按次代扣代缴税款, 不办理汇算清缴。

Non-resident individuals who obtains salaries and wages, personal service remuneration, authors remuneration and franchise loyalty income and have withhold agent, shall withhold remit tax by their withhold agent monthly or on a regular base. Tax settlement is not needed.

汇算清缴(仅对居民纳税人综合所得)

Settlement of the annual income tax(exclusively for resident tax payers' comprehensive income)

实施条例的新规定: New Policies

- 第 条 取得综合所得需要办理汇算清缴的情形包括:
- **Cases in need of tax settlement for individual comprehensive income**
- (一)从两处以上取得综合所得, 且综合所得年收入额减除专项扣除的余额超过6万元;
 - Comprehensive income obtained through more than two different entities, and annual comprehensive income minus special deduction items is higher than 60,000.00 yuan.
- (二)取得劳务报酬所得、稿酬所得、特许权使用费所得中一项或者多项所得, 且综合所得年收入额减除专项扣除的余额超过6万元;
 - Comprehensive income comes from personal service remuneration, authors remuneration, franchise loyalty, and the annual income deduct special deduction items remains higher than 60,000.00
- (三)纳税年度内预缴税额低于应纳税额;
 - Withhold tax is less than actual tax.
- (四)纳税人申请退税。Application of tax reclamation
- 纳税人申请退税, 应当提供其在中国境内开设的银行账户, 并在汇算清缴地就地办理税款退库。汇算清缴的具体办法由国务院税务主管部门制定。Tax payers are required to provide bank account opened in China, and apply for tax reclamation at the same place where tax settlement is made. Policies and measure on tax settlement is issued by China state council tax authorities.



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