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# 中华人民共和国个人所得税法（2018修正）

# Individual Income Tax Law of the People’s Republic of China (2018 Revision)

中华人民共和国个人所得税法

Individual Income Tax Law of the PRC

（1980年9月10日第五届全国人民代表大会第三次会议通过　根据1993年10月31日第八届全国人民代表大会常务委员会第四次会议《关于修改〈中华人民共和国个人所得税法〉的决定》第一次修正　根据1999年8月30日第九届全国人民代表大会常务委员会第十一次会议《关于修改〈中华人民共和国个人所得税法〉的决定》第二次修正　根据2005年10月27日第十届全国人民代表大会常务委员会第十八次会议《关于修改〈中华人民共和国个人所得税法〉的决定》第三次修正　根据2007年6月29日第十届全国人民代表大会常务委员会第二十八次会议《关于修改〈中华人民共和国个人所得税法〉的决定》第四次修正　根据2007年12月29日第十届全国人民代表大会常务委员会第三十一次会议《关于修改〈中华人民共和国个人所得税法〉的决定》第五次修正　根据2011年6月30日第十一届全国人民代表大会常务委员会第二十一次会议《关于修改〈中华人民共和国个人所得税法〉的决定》第六次修正　根据2018年8月31日第十三届全国人民代表大会常务委员会第五次会议《关于修改〈中华人民共和国个人所得税法〉的决定》第七次修正）

(Adopted at the Third Session of the Fifth National People 's Congress on September 10, 1980; amended for the first time in accordance with the Decision on Amending the Individual Income Tax Law of the People's Republic of China adopted at the 4th Meeting of the Standing Committee of the Eighth National People's Congress on October 31, 1993; amended for the second time in accordance with the Decision on Amending the Individual Income Tax Law of the People's Republic of China adopted at the 11th Meeting of the Standing Committee of the Ninth National People's Congress on August 30, 1999; amended for the third time in accordance with the Decision on Amending the Individual Income Tax Law of the People's Republic of China adopted at the 18th Meeting of the Standing Committee of the Tenth National People's Congress on October 27, 2005; amended for the fourth time in accordance with the Decision on Amending the Individual Income Tax Law of the People's Republic of China adopted at the 28th Meeting of the Standing Committee of the Tenth National People's Congress on June 29, 2007; amended for the fifth time in accordance with the Decision on Amending the Individual Income Tax Law of the People's Republic of China adopted at the 31st Meeting of the Standing Committee of the Tenth National People's Congress on December 29, 2007; amended for the sixth time in accordance with the Decision on Amending the Individual Income Tax Law of the People's Republic of China

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 a domicile in China, or individuals who do not have a domicile in China but have resided in China for 183 days or more cumulatively within a tax year, shall be deemed as resident individuals. Individual income derived by resident individuals from China and overseas shall be subject to individual income tax pursuant to the provisions of this Law.

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。

Individuals who do not have a domicile in China and have not resided in China, or individuals who do not have a domicile in China but have resided in China for less than 183 days cumulatively within a tax year, shall be deemed as non- resident individuals. Income derived by non- resident individuals from China shall be subject to individual income tax pursuant to the provisions of this Law.

纳税年度，自公历一月一日起至十二月三十一日止。

A tax year, commencing on 1 January and ending on 31 December of a calendar year.

第二条   下列各项个人所得，应当缴纳个人所得税：

Article 2 The following categories of individual income shall be subject to individual income tax:

（一）工资、薪金所得；

1. income from wages and salaries;

（二）劳务报酬所得；

2. income from remuneration for personal service;

（三）稿酬所得；

(III) income from author's remuneration;

（四）特许权使用费所得；

(IV) income from royalties;

（五）经营所得；

(V) business income;

（六）利息、股息、红利所得；

(VI) income from interest, dividends and bonuses;

（七）财产租赁所得；

(VII) Income from the lease of property;

（八）财产转让所得；

(VIII) income from transfer of property;

（九）偶然所得。

(IX) contingent income.

居民个人取得前款第一项至第四项所得（以下称综合所得），按纳税年度合并计算个人所得税；非居民个人取得前款第一项至第四项所得，按月或者按次分项计算个人所得税。纳税人取得前款第五项至第九项所得，依照本法规定分别计算个人所得税。

Resident individuals deriving income mentioned in item (1) to item (4) of the preceding paragraph (hereinafter referred to as the "consolidated income") shall consolidate and compute individual income tax based on the tax year; non- Resident individuals deriving income mentioned in item (1) to item (4) of the preceding paragraph shall compute individual income tax on a monthly basis or based on each income item under each category. Taxpayers deriving income mentioned in item (5) to item (9) of the preceding paragraph shall compute individual income tax separately pursuant to the provisions of this Law.

第三条   个人所得税的税率：

Article 3 Individual income tax rates:

（一）综合所得，适用百分之三至百分之四十五的超额累进税率（税率表附后）；

(1) For consolidated income, the progressive tax rates ranging from 3% to 45% shall apply (see the attached tax rate schedule);

（二）经营所得，适用百分之五至百分之三十五的超额累进税率（税率表附后）；

2. income from business operations at progressive rates ranging from 5% to 35% (see the appended tax rate schedule);

（三）利息、股息、红利所得，财产租赁所得，财产转让所得和偶然所得，适用比例税率，税率为百分之二十。

(III) For income from interest, dividends and bonuses, lease of property, transfer of property or incidental income, a flat rate which is 20 percent shall apply.

第四条   下列各项个人所得，免征个人所得税：

Article 4 The following categories of individual income shall be exempted from individual income tax:

（一）省级人民政府、国务院部委和中国人民解放军军以上单位，以及外国组织、国际组织颁发的科学、教育、技术、文化、卫生、体育、环境保护等方面的奖金；

1. awards for achievements in such fields as science, education, technology, culture, public health, sports and environmental protection granted by people's governments at or above the provincial level, ministries and commissions under the State Council, units of the Chinese People's Liberation Army at or above the corps level or by foreign or international organizations;

（二）国债和国家发行的金融债券利息；

(II) interest on national debts and financial debentures issued by the State;

（三）按照国家统一规定发给的补贴、津贴；

(III) subsidies and allowances received under the state uniform provisions;

（四）福利费、抚恤金、救济金；

(IV) welfare benefits, pensions for the family of the deceased and relief payments;

（五）保险赔款；

(V) Insurance compensation;

（六）军人的转业费、复员费、退役金；

(VI) military severance pay, demobilization pay, and retirement pay received by members of the armed forces;

（七）按照国家统一规定发给干部、职工的安家费、退职费、基本养老金或者退休费、离休费、离休生活补助费；

(VII) settling-in allowances, severance pay, basic pension or retirement allowances, retirement allowances, and living allowances and subsidies for retired veteran cadres distributed to cadres and workers according to the uniform regulations of the State;

（八）依照有关法律规定应予免税的各国驻华使馆、领事馆的外交代表、领事官员和其他人员的所得；

(VIII) income derived by the diplomatic agents and consular officers and other personnel who are exempt from tax under the provisions of the relevant Laws of China;

（九）中国政府参加的国际公约、签订的协议中规定免税的所得；

(IX) incomes which shall be exempt from tax under the international conventions to which the Chinese Government is a member or agreements which the Chinese Government has signed; and

（十）国务院规定的其他免税所得。

10. other tax-exempted incomes as prescribed by the State Council.

前款第十项免税规定，由国务院报全国人民代表大会常务委员会备案。

The tax exemption provisions of item (10) of the preceding paragraph shall be filed by the State Council with the Standing Committee of National People's Congress for record.

第五条   有下列情形之一的，可以减征个人所得税，具体幅度和期限，由省、自治区、直辖市人民政府规定，并报同级人民代表大会常务委员会备案：

Article 5 Individual income tax may be reduced in any of the following circumstances; the specific range and duration shall be stipulated by the People's Government of the province, autonomous region and centrally-administered municipality, and filed with the Standing Committee of People's Congress at counterpart level:

（一）残疾、孤老人员和烈属的所得；

1. Income of the disabled, the aged without families, or family members of martyrs;

（二）因自然灾害遭受重大损失的。

(II) suffering great losses from natural disasters.

国务院可以规定其他减税情形，报全国人民代表大会常务委员会备案。

The State Council may stipulate other circumstances for tax reduction, and file record with the Standing Committee of National People's Congress.

第六条   应纳税所得额的计算：

Article 6 The amount of taxable income shall be computed as follows:

（一）居民个人的综合所得，以每一纳税年度的收入额减除费用六万元以及专项扣除、专项附加扣除和依法确定的其他扣除后的余额，为应纳税所得额。

(1) The taxable income amount of consolidated income of a resident individual shall be the balance after deduction of RMB60,000, as well as special deductions, special additional deductions and other deductions determined pursuant to the law, from the income amount of each tax year.

（二）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；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。

(II) The taxable income amount for income from wages and salaries of a non- resident individual shall be the balance after deduction of RMB5,000 from the monthly income; the taxable income amount for income from remuneration for personal services, income from author's remuneration, income from royalties and income from lease of property shall be the amount of each income item.

（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。

(III) For income from business operation, the amount of taxable income shall be the part remaining after deduction of the costs, expenses and losses from the gross income in a tax year;

（四）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，其余额为应纳税所得额。

(IV) For income from the lease of property, the amount of taxable income shall be the part remaining after deduction of 800 yuan for expenses from the amount received in a single payment not exceeding 4,000 yuan; or after deduction of 20 percent from the amount for a single payment of 4,000 yuan or more;

（五）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。

(V) For incomes from transfer of property, the income amount taxable shall be the remainder after deducting the original value of the property and reasonable expenses from proceeds of the transfer of property.

（六）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。

(VI) For interest, dividends, bonuses and contingent income, the amount of taxable income shall be the full amount received in each payment.

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。

The income amount of remuneration for personal services, author's remuneration and royalties shall be the balance after deduction of 20% of expenses from the income. The income amount of author's remuneration shall be reduced and computed at 70%.

个人将其所得对教育、扶贫、济困等公益慈善事业进行捐赠，捐赠额未超过纳税人申报的应纳税所得额百分之三十的部分，可以从其应纳税所得额中扣除；国务院规定对公益慈善事业捐赠实行全额税前扣除的，从其规定。

Where an individual donates his/her income to education, poverty alleviation and other public welfare and charitable undertakings, the portion of donation which does not exceed 30% of his/her declared taxable income amount may be deducted from his/her taxable income amount; where the State Council stipulates that the full amount of donation to public welfare and charitable undertakings are tax deductible, such provisions shall prevail.

本条第一款第一项规定的专项扣除，包括居民个人按照国家规定的范围和标准缴纳的基本养老保险、基本医疗保险、失业保险等社会保险费和住房公积金等；专项附加扣除，包括子女教育、继续教育、大病医疗、住房贷款利息或者住房租金、赡养老人等支出，具体范围、标准和实施步骤由国务院确定，并报全国人民代表大会常务委员会备案。

Special deductions stipulated in item (1) of the first paragraph of this Article shall include basic pension insurance, basic medical insurance, unemployment insurance and other social security premiums, as well as housing provident fund etc, contributed by resident individuals in accordance with the scope and standards stipulated by the State; special additional deductions shall include expenses towards children education, continuing education, major illness medical treatment, housing loan interest or housing rent, support for elderly etc, the detailed scope, standards and implementation steps of which shall be determined by the State Council, and filed with the Standing Committee of National People's Congress for record.

第七条   居民个人从中国境外取得的所得，可以从其应纳税额中抵免已在境外缴纳的个人所得税税额，但抵免额不得超过该纳税人境外所得依照本法规定计算的应纳税额。

Article 7 For income of a resident individual derived from outside China, the individual income tax paid overseas may be deducted from his/her taxable amount; however, the deductible amount shall not exceed the tax payable amount computed pursuant to the provisions of this Law for the said taxpayer's overseas income.

第八条   有下列情形之一的，税务机关有权按照合理方法进行纳税调整：

Article 8 Under any of the following circumstances, the tax authorities shall have the right to make tax adjustment based on a reasonable method:

（一）个人与其关联方之间的业务往来不符合独立交易原则而减少本人或者其关联方应纳税额，且无正当理由；

1. The individual's business dealings with its related parties do not comply with the arm's length principle, resulting in the reduction of tax payable by the individual or its related parties, and there is no justified reason;

（二）居民个人控制的，或者居民个人和居民企业共同控制的设立在实际税负明显偏低的国家（地区）的企业，无合理经营需要，对应当归属于居民个人的利润不作分配或者减少分配；

(II) an enterprise controlled by a resident individual, or an enterprise established in a country (region) with obviously low tax burden and jointly controlled by a resident individual and a resident enterprise does not distribute or reduces distribution of profits which is attributable to the resident individual, when there are no reasonable business needs; and

（三）个人实施其他不具有合理商业目的的安排而获取不当税收利益。

(III) Where the individual obtains improper tax benefits by implementing other arrangements without reasonable business purpose.

税务机关依照前款规定作出纳税调整，需要补征税款的，应当补征税款，并依法加收利息。

Where the tax authorities need to levy additional tax after making adjustments to tax in accordance with the provisions of the preceding paragraph, the additional tax and the interest thereon shall be collected in accordance with the law.

第九条   个人所得税以所得人为纳税人，以支付所得的单位或者个人为扣缴义务人。

Article 9 Taxpayers for individual income tax shall be the income earners, and withholding agents shall be the organisations or individuals which pay income.

纳税人有中国公民身份号码的，以中国公民身份号码为纳税人识别号；纳税人没有中国公民身份号码的，由税务机关赋予其纳税人识别号。扣缴义务人扣缴税款时，纳税人应当向扣缴义务人提供纳税人识别号。

Where a taxpayer has a Chinese citizen identity number, the Chinese citizen identity number shall be his/her taxpayer identity number; where a taxpayer does not have a Chinese citizen identity number, the tax authorities shall issue a taxpayer identity number. When a withholding agent withholds tax, the taxpayer shall provide its taxpayer identification number to the withholding agent.

第十条   有下列情形之一的，纳税人应当依法办理纳税申报：

Article 10 Under any of the following circumstances, the taxpayer shall make tax declaration pursuant to the law:

（一）取得综合所得需要办理汇算清缴；

1. the taxpayer obtains comprehensive income, which needs to be subject to final settlement;

（二）取得应税所得没有扣缴义务人；

2. there is no withholding agent for taxable income; and

（三）取得应税所得，扣缴义务人未扣缴税款；

3. the taxpayer obtains taxable income but the withholding agent does not withhold tax; or

（四）取得境外所得；

(IV) He obtains incomes from abroad;

（五）因移居境外注销中国户籍；

(V) Cancellation of Chinese household registration due to emigration;

（六）非居民个人在中国境内从两处以上取得工资、薪金所得；

(VI) A non- resident individual obtains wage and salary income from two or more sources within the territory of China;

（七）国务院规定的其他情形。

(VII) any other circumstances stipulated by the State Council.

扣缴义务人应当按照国家规定办理全员全额扣缴申报，并向纳税人提供其个人所得和已扣缴税款等信息。

Withholding agents shall declare and withhold full amount for all staff in accordance with the provisions of the State, and provide taxpayers with their individual income and tax withheld information.

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 Resident individuals deriving consolidated income shall compute individual income tax on a yearly basis; where there is a withholding agent, the withholding agent shall withhold and prepay tax on a monthly basis or based on each income item; where there is a need for final settlement and payment, the taxpayer shall do so during the period from 1 March to 30 June of the following year after obtaining the income. The withholding and prepayment method shall be formulated by the tax department of the State Council.

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。

Where a resident individual has provided information on special additional deduction to the withholding agent, the withholding agent shall make deduction pursuant to the provisions when withholding and prepaying tax on a monthly basis, and shall not refuse.

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。

Tax payable on income from wages and salaries, income from remuneration for personal services, income from author's remuneration, and income from royalties, which are derived by a non- resident individual, shall be withheld and prepaid by the withholding agent, if any, on a monthly basis or based on each income item, and is not subject to final settlement and payment.

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 Taxpayers deriving income from business operation shall compute individual income tax on a yearly basis, file tax returns with the tax authorities within 15 days from end of the month or quarter, and pay tax in advance; and process final settlement and payment before 31 March of the following year after obtaining the income.

纳税人取得利息、股息、红利所得，财产租赁所得，财产转让所得和偶然所得，按月或者按次计算个人所得税，有扣缴义务人的，由扣缴义务人按月或者按次代扣代缴税款。

Taxpayers deriving income from interest, dividends and bonuses, income from lease of property, income from transfer of property and contingent income shall compute individual income tax on a monthly basis or for each income item; where there is a withholding agent, the withholding agent shall withhold tax on a monthly basis or based on each income item.

第十三条   纳税人取得应税所得没有扣缴义务人的，应当在取得所得的次月十五日内向税务机关报送纳税申报表，并缴纳税款。

Article 13 Where a taxpayer obtains taxable income but there is no withholding agent, he/she shall file tax returns with the tax authorities within the first 15 days of the following month after obtaining the income, and pay tax.

纳税人取得应税所得，扣缴义务人未扣缴税款的，纳税人应当在取得所得的次年六月三十日前，缴纳税款；税务机关通知限期缴纳的，纳税人应当按照期限缴纳税款。

Where a taxpayer obtains taxable income but the withholding agent does not withhold tax, the taxpayer shall pay tax before 30 June of the following year after obtaining the income; where the taxpayer is notified by the tax authorities to pay tax by a certain deadline, the taxpayer shall pay tax within the stipulated period.

居民个人从中国境外取得所得的，应当在取得所得的次年三月一日至六月三十日内申报纳税。

A resident individual who derives income outside China shall declare and pay tax during the period from 1 March to 30 June of the following year after obtaining the income.

非居民个人在中国境内从两处以上取得工资、薪金所得的，应当在取得所得的次月十五日内申报纳税。

A non- resident individual who derives income from wages and salaries from two or more sources in China shall declare and pay tax within the first 15 days of the following month after obtaining the income.

纳税人因移居境外注销中国户籍的，应当在注销中国户籍前办理税款清算。

Where a taxpayer has migrated overseas and cancelled his/her household registration in China, he/she shall settle tax payment before cancellation of his/her household registration in China.

第十四条   扣缴义务人每月或者每次预扣、代扣的税款，应当在次月十五日内缴入国库，并向税务机关报送扣缴个人所得税申报表。

Article 14 Tax withheld by a withholding agent on a monthly basis or based on each income item shall be turned over to the Treasury within the first 15 days of the following month, and the declaration form for withholding of individual income tax shall be submitted to the tax authorities.

纳税人办理汇算清缴退税或者扣缴义务人为纳税人办理汇算清缴退税的，税务机关审核后，按照国库管理的有关规定办理退税。

Where a taxpayer processes final settlement and payment, or a withholding agent processes final settlement and payment and refund for a taxpayer, the tax authorities shall, upon examination and approval of the application, process tax refund pursuant to the relevant provisions on Treasury administration.

第十五条   公安、人民银行、金融监督管理等相关部门应当协助税务机关确认纳税人的身份、金融账户信息。教育、卫生、医疗保障、民政、人力资源社会保障、住房城乡建设、公安、人民银行、金融监督管理等相关部门应当向税务机关提供纳税人子女教育、继续教育、大病医疗、住房贷款利息、住房租金、赡养老人等专项附加扣除信息。

Article 15 Public security, People's Bank, financial supervision and administration authorities etc shall assist the tax authorities in confirming the identity of taxpayers and financial account information. Education, health, medical security, civil affairs, human resources and social security, housing and urban-rural development, public security, People's Bank, financial supervision and administration authorities etc shall provide special additional deduction information such as children education, continuing education, major illness medical treatment, housing loan interest, housing rent, support for elderly etc of taxpayers to the tax authorities.

个人转让不动产的，税务机关应当根据不动产登记等相关信息核验应缴的个人所得税，登记机构办理转移登记时，应当查验与该不动产转让相关的个人所得税的完税凭证。个人转让股权办理变更登记的，市场主体登记机关应当查验与该股权交易相关的个人所得税的完税凭证。

For transfer of real estate by individuals, the tax authorities shall verify the payable individual income tax based on the relevant information such as real estate registration; when the registration authorities process transfer registration, it shall inspect the tax payment certificate for individual income tax relating to transfer of the said real estate. When an individual completes change registration for transfer of equities, the market entity registration authorities shall inspect the tax payment certificate for individual income tax relating to transfer of the said equities.

有关部门依法将纳税人、扣缴义务人遵守本法的情况纳入信用信息系统，并实施联合激励或者惩戒。

The relevant authorities shall include information on compliance of this Law by taxpayers and withholding agents in the creditworthiness information system, and implement incentivisation or punishment jointly.

第十六条   各项所得的计算，以人民币为单位。所得为人民币以外的货币的，按照人民币汇率中间价折合成人民币缴纳税款。

Article 16 All categories of income shall be computed in Renminbi. Income in a foreign currency shall be converted to Renminbi based on Renminbi central parity against the foreign currency, and be subject to tax payment.

第十七条   对扣缴义务人按照所扣缴的税款，付给百分之二的手续费。

Article 17 A service fee of two percent of the amount of tax withheld shall be paid to the withholding agent.

第十八条   对储蓄存款利息所得开征、减征、停征个人所得税及其具体办法，由国务院规定，并报全国人民代表大会常务委员会备案。

Article 18 The levying, reduction and cessation of levying of individual income tax on income from interest of savings deposit and the detailed measures thereof shall be stipulated by the State Council, and filed with the Standing Committee of National People's Congress for record.

第十九条   纳税人、扣缴义务人和税务机关及其工作人员违反本法规定的，依照《中华人民共和国税收征收管理法》和有关法律法规的规定追究法律责任。

Article 19 The legal liability of taxpayers, withholding agents, tax authorities and their personnel that violate the provisions of this Law shall be pursued in accordance with the Administrative Law of the People's Republic of China on the Levying and Collection of Taxes and the relevant laws and regulations.

第二十条   个人所得税的征收管理，依照本法和《中华人民共和国税收征收管理法》的规定执行。

Article 20 The administration of individual income tax collection shall be governed by the provisions of this Law and the Law of the People's Republic of China on the Administration of Tax Collection.

第二十一条   国务院根据本法制定实施条例。

Article 21 The State Council shall, in accordance with this Law, formulate rules for its implementation.

第二十二条   本法自公布之日起施行。

Article 22 This Law shall go into effect as of the date of promulgation.

个人所得税税率表一

Schedule 1 Individual Income Tax Rates

（综合所得适用）

(COMPREHENSIVE INCOME APPLICABLE)

|  |  |  |
| --- | --- | --- |
| 级数  Level | 全年应纳税所得额  Annual taxable income | 税率（％）  Tax rate (%) |
| 1  1 | 不超过36000元的  For an amount not exceeding RMB36,000 | 3  3 |
| 2  2 | 超过36000元至144000元的部分  The part exceeding RMB36,000 and up to RMB144,000 | 10  10 |
| 3  3 | 超过144000元至300000元的部分  The part exceeding RMB144,000 and up to RMB300,000 | 20  20 |
| 4  4 | 超过300000元至420000元的部分  The part exceeding RMB300,000 and up to RMB420,000 | 25  25 |
| 5  5 | 超过420000元至660000元的部分  The part exceeding RMB420,000 and up to RMB660,000 | 30  30 |
| 6  6 | 超过660000元至960000元的部分  The part exceeding RMB660,000 and up to RMB960,000 | 35  35 |
| 7  7 | 超过960000元的部分  The part exceeding RMB960,000 | 45  45 |

个人所得税税率表二

Schedule 2 Individual Income Tax Rates

（经营所得适用）

(Applicable to operating income)

|  |  |  |
| --- | --- | --- |
| 级数  Level | 全年应纳税所得额  Annual taxable income | 税率（％）  Tax rate (%) |
| 1  1 | 不超过30000元的  No more than RMB30,000 | 5  5 |
| 2  2 | 超过30000元至90000元的部分  The part exceeding RMB30,000 and up to RMB90,000 | 10  10 |
| 3  3 | 超过90000元至300000元的部分  The part exceeding RMB90,000 and up to RMB300,000 | 20  20 |
| 4  4 | 超过300000元至500000元的部分  The part exceeding RMB300,000 and up to RMB500,000 | 30  30 |
| 5  5 | 超过500000元的部分  The part exceeding RMB500,000 | 35  35 |