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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 Amendment)

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（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 of the Fourth Meeting of the Standing Committee of the Eighth National People's Congress on October 31, 1993 on Amending the Individual Income Tax Law of the People's Republic of China; amended for the second time in accordance with the Decision of the 11th Meeting of the Standing Committee of the Ninth National People's Congress on August 30, 1999 on Amending the Individual Income Tax Law of the People's Republic of China; amended for the third time in accordance with the Decision of the 18th Meeting of the Standing Committee of the Tenth National People's Congress on October 27, 2005 on Amending the Individual Income Tax Law of the People's Republic of China; amended for the fourth time in accordance with the Decision of the 28th Meeting of the Standing Committee of the Tenth National People's Congress on June 29, 2007 on Amending the Individual Income Tax Law of the People's Republic of China; amended for the fifth time in accordance with the Decision of the 31st Meeting of the Standing Committee of the Tenth National People's Congress on December 29, 2007 on Amending the Individual Income Tax Law of the People's Republic of China; amended for the sixth time in accordance with the Decision of the 21st Meeting of the Standing Committee of the Eleventh National People's Congress on June 30, 2011 on Amending the Individual Income Tax Law of the People's Republic of China; and amended for the seventh time in accordance

with the Decision of the Fifth Meeting of the Standing Committee of the Thirteenth National People's Congress on August 31, 2018 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 An individual who is domiciled in China, or who is not domiciled in China but has resided in China for an aggregate of 183 days or more within a tax year, is a resident individual. A resident individual shall pay individual income tax on income obtained within and outside China in accordance with 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。

An individual who is neither domiciled nor residing in China, or who is not domiciled in China but has resided in China for an aggregate of less than 183 days within a tax year, is a non-resident individual. A non-resident individual shall pay individual income tax on income obtained within China in accordance with 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。

The tax year runs from January 1 to December 31 of the Gregorian calendar.

第二条　下列各项个人所得，应当缴纳个人所得税：

Article 2 Individual income tax shall be paid on the following categories of individual income:

（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 labor services;

（三）稿酬所得；

(3) income from author's remuneration;

（四）特许权使用费所得；

(4) income from royalties;

（五）经营所得；

(5) income from business operations;

（六）利息、股息、红利所得；

(6) income from interest, dividends and bonuses;

（七）财产租赁所得；

(7) income from the lease of property;

（八）财产转让所得；

(8) income from the transfer of property;

（九）偶然所得。

(9) incidental 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。

Where a resident individual obtains income of the categories set out in items (1) to (4) of the preceding paragraph (hereinafter referred to as the "comprehensive income"), individual income tax shall be computed on

a consolidated basis by tax year; where a non-resident individual obtains income of the categories set out in items (1) to (4) of the preceding paragraph, individual income tax shall be computed item by item on a monthly or per-instance basis. A taxpayer who obtains income of the categories set out in items (5) to (9) of the preceding paragraph shall compute individual income tax separately in accordance with the provisions of this Law.

第三条　个人所得税的税率:

Article 3 The tax rates for individual income tax are as follows:

（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) comprehensive income is subject to progressive tax rates ranging from 3% to 45% (the tax rate schedule is attached);

（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 is subject to progressive tax rates ranging from 5% to 35% (the tax rate schedule is attached);

（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。

(3) income from interest, dividends and bonuses, income from the lease of property, income from the transfer of property and incidental income are subject to a proportional tax rate of 20%.

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 are exempt 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) prizes awarded by the people's governments at the provincial level, ministries and commissions under the State Council, and units of the Chinese People's Liberation Army at or above the corps level, as well as by foreign organizations and international organizations, in the fields of science, education, technology, culture, health, sports, environmental protection and the like;

（二）国债和国家发行的金融债券利息；

(2) interest on government bonds and on financial bonds issued by the State;

（三）按照国家统一规定发给的补贴、津贴；

(3) subsidies and allowances granted in accordance with the unified provisions of the State;

（四）福利费、抚恤金、救济金；

(4) welfare benefits, pensions for the disabled or for survivors, and relief payments;

（五）保险赔款；

(5) insurance indemnities;

（六）军人的转业费、复员费、退役金；

(6) resettlement pay, demobilization pay and retirement pay for military personnel;

（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；

(7) settling-in allowances, severance pay, basic old-age pensions or retirement pay, retirement fees, and living subsidies for retired veteran cadres granted to cadres and employees in accordance with the unified provisions 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；

(8) income of diplomatic representatives, consular officers and other personnel of foreign embassies and consulates in China that is exempt from tax in accordance with the provisions of relevant laws;

（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；

(9) income that is exempt from tax as provided in international conventions to which the Chinese Government is a party or in agreements concluded by it;

（十）国务院规定的其他免税所得。

(10) other tax-exempt income 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 set out in item (10) of the preceding paragraph shall be reported by the State Council to the Standing Committee of the National People's Congress for the 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 In any of the following circumstances, individual income tax may be reduced; the specific extent and duration of the reduction shall be prescribed by the people's governments of provinces, autonomous regions and municipalities directly under the Central Government, and reported to the standing committees of the people's congresses at the same level for the record:

（一）残疾、孤老人员和烈属的所得；

(1) income of persons with disabilities, childless elderly persons, or family members of martyrs;

（二）因自然灾害遭受重大损失的。

(2) income of persons who have suffered heavy losses due to 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 prescribe other circumstances for tax reduction, which shall be reported to the Standing Committee of the National People's Congress for the record.

第六条　应纳税所得额的计算:

Article 6 The 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) for comprehensive income of a resident individual, the taxable income is the balance of the income amount for each tax year after deducting expenses of 60,000 yuan, special deductions, special additional deductions and other deductions determined in accordance with the law;

（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。

(2) for income from wages and salaries of a non-resident individual, the taxable income is the balance of the monthly income amount after deducting expenses of 5,000 yuan; for income from remuneration for labor services, author's remuneration and royalties, the taxable income is the amount of each payment;

（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。

(3) for income from business operations, the taxable income is the balance of the gross income for each tax year after deducting costs, expenses and losses;

（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。

(4) for income from the lease of property, where each payment does not exceed 4,000 yuan, expenses of 800 yuan shall be deducted; where each payment exceeds 4,000 yuan, 20% of the payment shall be deducted as expenses,

and the balance is the taxable income;

（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。

(5) for income from the transfer of property, the taxable income is the balance of the income from the transfer after deducting the original value of the property and reasonable expenses;

（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。

(6) for income from interest, dividends and bonuses and incidental income, the taxable income is the amount of 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。

For income from remuneration for labor services, author's remuneration and royalties, the income amount is the balance of the income after deducting 20% of it as expenses. The income amount of author's remuneration shall be computed at 70% of the foregoing.

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 income to public welfare and charitable causes such as education, poverty alleviation and relief, the portion of the donation not exceeding 30% of the taxable income declared by the taxpayer may be deducted from his taxable income; where the State Council provides for full pre-tax deduction of donations to public welfare and charitable causes, 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。

The special deductions prescribed in item (1) of the first paragraph of this Article include the social insurance premiums such as those for basic old-age insurance, basic medical insurance and unemployment insurance, and the housing provident fund, paid by a resident individual within the scope and standards prescribed by the State; the special additional deductions include expenditures on children's education, continuing education, medical treatment for serious diseases, housing loan interest or housing rent, and support for the elderly; the specific scope, standards and implementation steps shall be determined by the State Council and reported to the Standing Committee of the National People's Congress for the 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 A resident individual who obtains income from outside China may credit the individual income tax already paid abroad against his tax payable, provided that the credit amount may not exceed the tax payable on his foreign-source income computed in accordance with the provisions of this Law.

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 In any of the following circumstances, the tax authority has the power to make tax adjustments by reasonable methods:

（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) business dealings between an individual and his related parties do not conform to the arm's length principle and reduce the tax payable by the individual or his related parties without justifiable reasons;

（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；

(2) an enterprise established in a state (region) with a significantly lower effective tax burden, controlled by a resident individual or controlled jointly by a resident individual and a resident enterprise, fails to distribute or reduces the distribution of profits attributable to the resident individual without reasonable operational needs;

（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。

(3) an individual obtains improper tax benefits by implementing other arrangements without reasonable commercial purposes.

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 a tax adjustment made by the tax authority in accordance with the provisions of the preceding paragraph requires an additional tax payment, the additional tax shall be levied, and interest thereon shall be charged 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 For individual income tax, the person who obtains the income is the taxpayer, and the entity or individual that pays the income is the withholding agent.

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。

A taxpayer who has a Chinese citizen identity number shall use it as his taxpayer identification number; a taxpayer who does not have a Chinese citizen identity number shall be assigned a taxpayer identification number by the tax authority. When a withholding agent withholds tax, the taxpayer shall provide his 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 In any of the following circumstances, a taxpayer shall file a tax return in accordance with the law:

（一）取得综合所得需要办理汇算清缴；

(1) obtaining comprehensive income for which annual reconciliation and settlement is required;

（二）取得应税所得没有扣缴义务人；

(2) obtaining taxable income without a withholding agent;

（三）取得应税所得，扣缴义务人未扣缴税款；

(3) obtaining taxable income on which the withholding agent has failed to withhold tax;

（四）取得境外所得；

(4) obtaining foreign-source income;

（五）因移居境外注销中国户籍；

(5) canceling 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；

(6) a non-resident individual obtaining income from wages and salaries from two or more sources within China;

（七）国务院规定的其他情形。

(7) other circumstances prescribed 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。

A withholding agent shall, in accordance with State provisions, file withholding returns covering all personnel and the full amount of income, and provide taxpayers with information on their individual income, the tax withheld, and the like.

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 A resident individual who obtains comprehensive income shall compute individual income tax on an annual basis; where there is a withholding agent, the withholding agent shall withhold and prepay the tax on a monthly or per-instance basis; where annual reconciliation and settlement is required, the taxpayer shall complete it within the period from March 1 to June 30 of the year following the year in which the income is obtained. The measures for withholding and prepayment shall be formulated by the competent tax department under 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 provides the withholding agent with information on special additional deductions, the withholding agent shall make the deductions as prescribed when withholding and prepaying tax on a monthly basis, and may not refuse to do so.

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。

Where a non-resident individual obtains income from wages and salaries, remuneration for labor services, author's remuneration and royalties, and there is a withholding agent, the withholding agent shall withhold and remit the tax on a monthly or per-instance basis, and no annual reconciliation and settlement shall be conducted.

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 A taxpayer who obtains income from business operations shall compute individual income tax on an annual basis, file a tax return with the tax authority and prepay the tax within 15 days after the end of each month or quarter, and complete the annual reconciliation and settlement before March 31 of the year following the year in which the income is obtained.

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。

A taxpayer who obtains income from interest, dividends and bonuses, income from the lease of property, income from the transfer of property and incidental income shall compute individual income tax on a monthly or per-instance basis; where there is a withholding agent, the withholding agent shall withhold and remit the tax on a monthly or per-instance basis.

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 A taxpayer who obtains taxable income without a withholding agent shall file a tax return with the tax authority and pay the tax within 15 days of the month following the month in which the income is obtained.

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 and the withholding agent has failed to withhold the tax, the taxpayer shall pay the tax before June 30 of the year following the year in which the income is obtained; where the tax

authority notifies the taxpayer to pay within a prescribed time limit, the taxpayer shall pay the tax within that time limit.

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 obtains income from outside China shall file a tax return and pay the tax within the period from March 1 to June 30 of the year following the year in which the income is obtained.

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 obtains income from wages and salaries from two or more sources within China shall file a tax return and pay the tax within 15 days of the month following the month in which the income is obtained.

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。

A taxpayer who cancels his Chinese household registration due to emigration shall complete tax settlement before canceling his Chinese household registration.

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 or collected by a withholding agent each month or on each occasion shall be remitted to the State treasury within 15 days of the following month, and a withholding return for individual income tax shall be filed with the tax authority.

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 applies for a tax refund upon annual reconciliation and settlement, or a withholding agent applies for a tax refund on behalf of a taxpayer upon annual reconciliation and settlement, the tax authority shall, after examination and verification, process the refund in accordance with the relevant provisions on the administration of the State treasury.

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 Relevant departments such as public security organs, the people's bank and financial regulatory authorities shall assist the tax authorities in verifying taxpayers' identities and financial account information. Relevant departments such as those for education, health, medical security, civil affairs, human resources and social security, housing and urban-rural development, public security, the people's bank and financial regulation shall provide the tax authorities with information on taxpayers' special additional deductions for children's education, continuing education, medical treatment for serious diseases, housing loan interest, housing rent and support for the elderly.

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。

Where an individual transfers immovable property, the tax authority shall verify the individual income tax payable on the basis of relevant information such as the registration of the immovable property; when the registration authority handles the transfer registration, it shall examine the tax payment certificate for the individual income tax related to the transfer of the immovable property. Where an individual transfers equity and applies for modification registration, the market entity registration authority shall examine the tax payment certificate for the individual income tax related to the equity transaction.

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。

Relevant departments shall, in accordance with the law, incorporate information on taxpayers' and withholding agents' compliance with this Law into the credit information system, and implement joint incentives or punishments.

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. Where the income is in a currency other than Renminbi, the tax shall be paid after conversion into Renminbi at the central parity rate of Renminbi.

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 handling fee of 2% of the tax withheld shall be paid to a 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 imposition, reduction or suspension of individual income tax on interest income from savings deposits, and the specific measures therefor, shall be prescribed by the State Council and reported to the Standing Committee of the National People's Congress for the 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 Where a taxpayer, a withholding agent, or a tax authority or any of its staff members violates the provisions of this Law, legal liability shall be pursued in accordance with the provisions of the Law of the People's Republic of China on the Administration of Tax Collection and 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 collection and administration of individual income tax shall be carried out in accordance with 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 formulate implementing regulations in accordance with this Law.

第二十二条　本法自公布之日起施行。

Article 22 This Law shall come into force on the date of its promulgation.

个人所得税税率表一（综合所得适用）

Individual Income Tax Rate Schedule 1 (applicable to comprehensive income)

级数 *Bracket*	全年应纳税所得额 *Annual taxable income*	税率（%） *Tax rate (%)*
1	不超过36000元的 *Up to 36,000 yuan*	3
2	超过36000元至144000元的部分 *The portion exceeding 36,000 yuan up to 144,000 yuan*	10
3	超过144000元至300000元的部分 *The portion exceeding 144,000 yuan up to 300,000 yuan*	20
4	超过300000元至420000元的部分 *The portion exceeding 300,000 yuan up to 420,000 yuan*	25
5	超过420000元至660000元的部分 *The portion exceeding 420,000 yuan up to 660,000 yuan*	30
6	超过660000元至960000元的部分	35

	The portion exceeding 660,000 yuan up to 960,000 yuan	
7	超过960000元的部分 *The portion exceeding 960,000 yuan*	45

（注1：本表所称全年应纳税所得额是指依照本法第六条的规定，居民个人取得综合所得以每一纳税年度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。注2：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，依照本表按月换算后计算应纳税额。）

(Note 1: For the purposes of this schedule, the term "annual taxable income" means, in accordance with the provisions of Article 6 of this Law, the balance of the income amount obtained by a resident individual as comprehensive income for each tax year after deducting expenses of 60,000 yuan, special deductions, special additional deductions and other deductions determined in accordance with the law. Note 2: Where a non-resident individual obtains income from wages and salaries, remuneration for labor services, author's remuneration and royalties, the tax payable shall be computed after conversion on a monthly basis in accordance with this schedule.)

个人所得税税率表二（经营所得适用）

Individual Income Tax Rate Schedule 2 (applicable to income from business operations)

级数 *Bracket*	全年应纳税所得额 *Annual taxable income*	税率（%） *Tax rate (%)*
1	不超过30000元的 *Up to 30,000 yuan*	5
2	超过30000元至90000元的部分 *The portion exceeding 30,000 yuan up to 90,000 yuan*	10
3	超过90000元至300000元的部分 *The portion exceeding 90,000 yuan up to 300,000 yuan*	20
4	超过300000元至500000元的部分 *The portion exceeding 300,000 yuan up to 500,000 yuan*	30
5	超过500000元的部分 *The portion exceeding 500,000 yuan*	35

（注：本表所称全年应纳税所得额是指依照本法第六条的规定，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。）

(Note: For the purposes of this schedule, the term "annual taxable income" means, in accordance with the provisions of Article 6 of this Law, the balance of the gross income for each tax year after deducting costs, expenses and losses.)