

## 关于个人所得税新修正案专题通讯

### 个税政策

国家税务总局关于贯彻执行修改后的个人所得税法有关问题的公告 2011年第46号

《全国人民代表大会常务委员会关于修改〈中华人民共和国个人所得税法〉的决定》（中华人民共和国主席令第四十八号）（以下简称税法）将自2011年9月1日起施行。根据税法修改的相应条款，现就贯彻执行的有关具体问题公告如下：

#### 一、工资、薪金所得项目减除费用标准和税率的适用问题

（一）纳税人2011年9月1日（含）以后实际取得的工资、薪金所得，应适用税法修改后的减除费用标准和税率表（见附件一），计算缴纳个人所得税。

（二）纳税人2011年9月1日前实际取得的工资、薪金所得，无论税款是否在2011年9月1日以后入库，均应适用税法修改前的减除费用标准和税率表，计算缴纳个人所得税。

### 关键词：实际取得

新个人所得税法及其实施条例将个人所得税工资、薪金所得减除费用标准由每月2000元提高到每月3500元，同时明确自2011年9月1日起施行。

自2011年9月1日起施行，是指从2011年9月1日（含）起，纳税人实际取得的工资、薪金所得，应适用每月3500元的减除费用标准，计算缴纳个人所得税。而纳税人2011年9月1日前实际取得的工资、薪金所得，无论税款是否在2011年9月1日以后入库，均应适用每月2000元的减除费用标准，计算缴纳个人所得税。

这里强调的是纳税人“**实际取得**”工资、薪金的时间，而不是纳税人取得的工资、薪金的归属期间，这与当前我国各单位每月工资、薪金发放时间的多样性和灵活性有关，也符合工资、薪金所得应纳的税款按月计征的原则。

### 9月所扣个税应在10月15日前申报

目前，我国各单位工资、薪金发放时间不一，有的月初发放当月工资、薪金，有的月底发放当月工资、薪金，有的月初发放上月工资、薪金，有的月底发放下月工资、薪金，而单位还可以调整发放时间，具有较大的灵活性。工资、薪金所得应纳的税款，按月计征，以实际取得工资、薪金所得的时间来判断是否应该适用每月3500元的减除费用标准，对所有纳税人都是一致的，体现了对所有纳税人的公平原则。

### 特意推迟本应在8月发放的工资如何处理

国家税务总局公告2011年第46号规定以实际取得工资、薪金所得的时间来判断是否应该适用每月3500元的减除费用标准，有利于平衡纳税人的税负。



increased from RMB 2,000 per month to RMB 3500 per month effect on 1<sup>st</sup> September 2011.

Effect on 1<sup>st</sup> September 2011 means inclusive the date and onwards, the taxpayer acquired actual wage and salary income should apply for RMB 3,500 per month standard cost deduction and to calculate the individual income tax. Regardless of whether the tax transfer after 1<sup>st</sup> September 2011, the taxpayer who obtained the actual wage and salary before 1<sup>st</sup> September 2011, it should apply for RMB 2,000 per month for the standard costs deduction, and to calculate and pay for the individual income tax.

It is emphasis on the taxpayer who 'actual received timing' for the wages and salaries rather than the accounting period which is following the 'monthly tax pay principle'.

### **September IIT filing should do before 15<sup>th</sup> October**

Currently, there is lot of companies to pay monthly wages and salaries at different timing and very flexibility on the payment date. So to use the actual obtained time to determine whether it should apply to RMB 3,500 per month the standard costs deduction for all taxpayers is very important and it reflecting the principle of fairness to all taxpayers as well.

### **How to do if the company wants to delay August salary payment**

SAT announced to determine whether the wages and salaries apply to RMB 3,500 per month standard costs deduction should based on the actual receive time.

If the company wants to delay the August payment wages and salaries in September, it can apply for RMB 3,500 per month standard costs deduction, but for the September payment wages and salaries should delay to October to release, otherwise the taxpayer will obtained two months wage and salary income in September, it increased the taxpayer's tax burden.

We noted that there are some companies have prepared September salary and intended to notify the payment of the financial sector. This part of the actual wages will transfer after 1st September to individual accounts. This part of the wages can follow the new standard deduction RMB 3,500 to calculate the net of individual income tax, and therefore should be considered in the preparation of financial plans.

### **There is no change on the one-off bonus policy**

There is no change on the one-off bonus policy.

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