

1.

?

2018

5. 9 10 10 15 5000 / ?
 9 10 10 5000 10 9
 10 , 5000
 9 3500
 6. 10 1 ?
 10 1 5000 /

不同收入人群减税情况

单位：元

扣除“三险一金”后的月收入	现行税制月应纳税额 (起征点 3500 元)	税改后月应纳税额 (起征点 5000 元, 不考虑专项附加扣除)	月减税金额	减税比例
5000	45	0	45	100.0
6000	145	30	115	79.3
7000	245	60	185	75.5
8000	345	90	255	73.9
9000	545	190	355	65.1
10000	745	290	455	61.1
15000	1870	790	1080	57.8
20000	3120	1590	1530	49.0
30000	5620	3590	2030	36.1
40000	8195	6090	2105	25.7
50000	11195	9090	2105	18.8
100000	29920	27590	2330	7.8

7. ?
 2018 10 1 12 31
 5000 /
 2018 9
 3500 / ; 3 5000 /

$$\begin{aligned}
 & 55250 - (200000 \times 35\% - 14750) \\
 & = (200000 \times 35\% - 14750) \times 9/12 = 41437.5 \quad ; \\
 & = 41437.5 + 7375 = 48812.5 \quad 200000 \quad 6437.5 \quad 12\%
 \end{aligned}$$

8.

?

2018 8 1 ,

9 20 ,

2018

9.

?

12366

2019 1 1

2018 10 1

5000 / ;

5000 / ;

2019 1 1

10.

?

11.

() ?

4

5000

6

25%

30% 35% 45%

3%-45%

3% 10% 20%

12.

?

13.

?

30% 35% 45%

3% 10% 20%

25%

(20%)

14.

?

5% 35%

3 ;

35%

10

50

5%

1.5

15.

6

?

6

16.

10 1

?

10 1

5000

12366

2018年10月份开始实施的财税法规

1 2018 12 31
2019 1 1
2018

2018 10 1

(,)

2018 10

2018 10 1 []

5000 /

2018 9 30 []

2018 10 1 2018 12 31

)

()

(

10 1

() 2018 10 1

2018 10 1

2018 74

, +

()

+

10 2

2018 10 10

2018 12

2016

2019 1 2

2019 3

6

2019 7



9 30

9.8% 7.5%

2018 11 1

1585

4 10

2018

5 1

28

7 1

218

7 1

1449

56%

11 1

1585

9.8% 7.5% 7 1

?

?

40

40

WTO

?

677

11.5% 8.4%

396

12.2% 8.8%

390

6.6% 5.4%

1585

10.5%

122
7.8%

26%

12.3% 8.5%

30% 15%

2 3

30% 60%

3%
25% 50%

11 1

11 1

?



183



10

10

2018 10 1

5000

5146

60

10

4

10

212

14.45

9

5000 /

310

25.97

32% 44%

3500

5000

10

400

9

9005.22

10

9424.39

682.55

263.38

.....

5

1 1

9

2

2

50%

2



2018 47
41

2018 9 29



2018 9

2018 11 1

1585

2018 11 1

39

1. _____

2. _____

2018 9 30

2018 49

1 15%

3%

2018 11 1
2 3

25% 50%



2018 9 30

2018 153

2019 3 6

2019 7

2018 10 2



2018 110

2008 160
2009 124

1

2018 9 29



2018 103

2018 10 1

2018 9 28



2018 102

- 1.
- 2.
- 3.
- 4.

7

2018 1 1

2017 88

2018 1 1

2018 9 29



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