

c ĵ È ACE F b =ß '•%‰• M

2019 45

2020 1 1

2019 45

1.

2.

2019-2020

2019-2020
1500 —

5000

2020 1 8
3

45

010-57961169

2012

2012

18

2012 18

18

1. 18

2.

3.

4. 18

5. 18

[2016]101

20%

6.

20%

45%

编号	国家	具体规定	
1	美国	The employer will be entitled to a tax deduction equal to the amount of ordinary income recognized by an employee in connection with his or her RS award in the employer's taxable year in which that employee recognizes that ordinary income.	
<p>duction may be</p> <p>each subsidiary</p> <p>restricted stock</p> <p>certain conditions</p> <p>"qualifying</p> <p>y must send</p> <p>ng the details</p> <p>nted subsidiary</p> <p>its corporate tax</p> <p>ific form providing</p> <p>les retained for the</p> <p>he costs.</p>	2	法国	<p>A corporate tax ded</p> <p>available for the Fre</p> <p>provided that the re</p> <p>and RSUs meet cer</p> <p>and are based on a</p> <p>plan" .</p> <p>The parent compan</p> <p>an invoice mention</p> <p>on the basis of</p> <p>must attach to</p> <p>return, a spec</p> <p>for the princip</p> <p>allocation of t</p>
<p>company transfers</p> <p>treasury shares to employees of</p> <p>its subsidiary under an EBR</p> <p>scheme and recharges the</p> <p>costs to the</p> <p>based on the</p> <p>ged by the</p> <p>ny for the</p> <p>res;</p> <p>cost incurred by</p> <p>company in</p> <p>transferred</p>	3	新加坡	<p>If a holding co</p> <p>subsidiary for the transfer</p> <p>market value of the</p> <p>claim tax deduction</p> <p>lower of the:</p> <p>(a) amount rechar</p> <p>holding compa</p> <p>transferred sha</p> <p>(b) and (b) actual</p> <p>the holding co</p> <p>acquiring the t</p> <p>shares.</p>

- 1.
- 2.

qual i fyi ng pl an di squal i fyi ng pl an qual i fyi ng pl an
di squal i fyi ng pl an
[2016]101

2012 18

charge

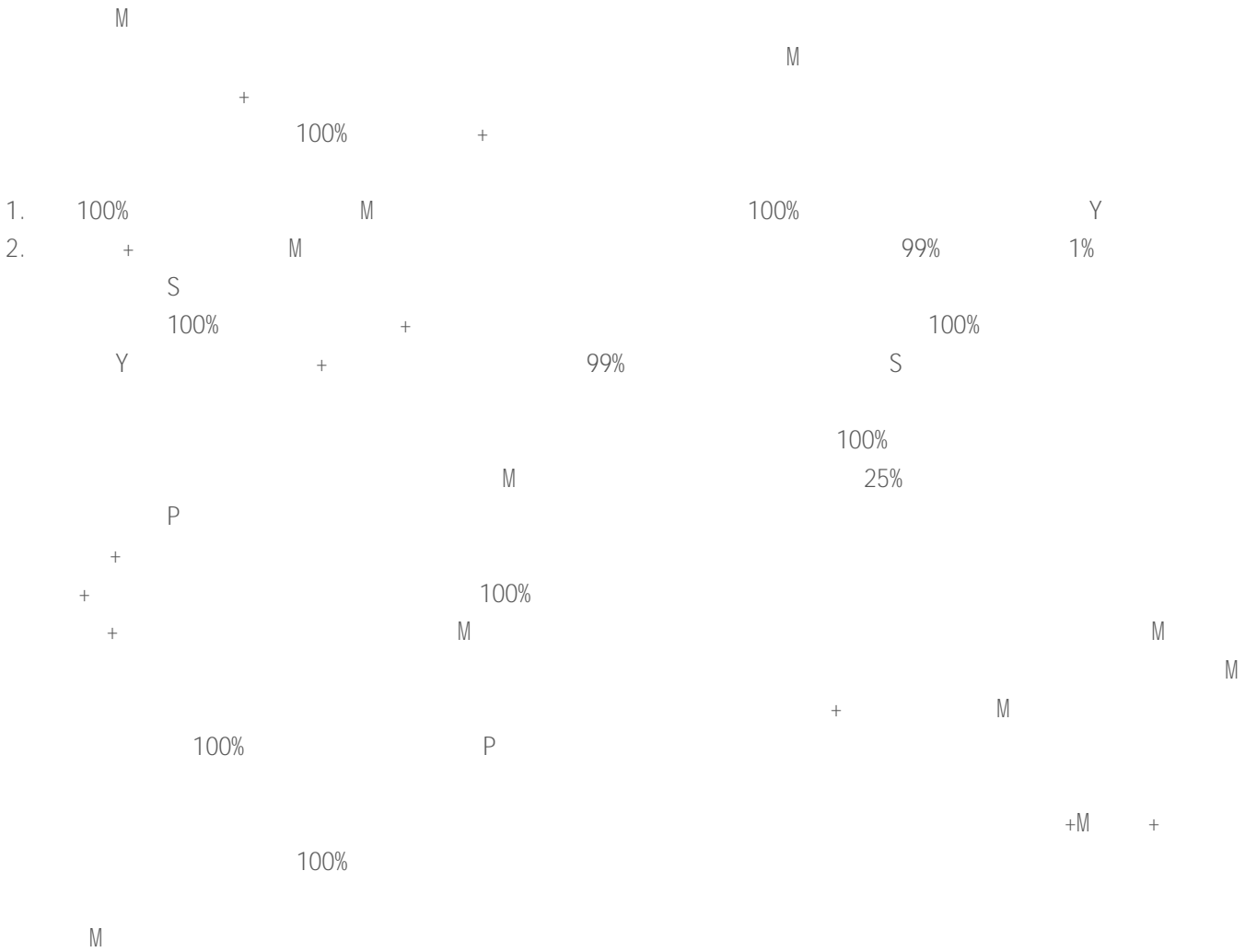
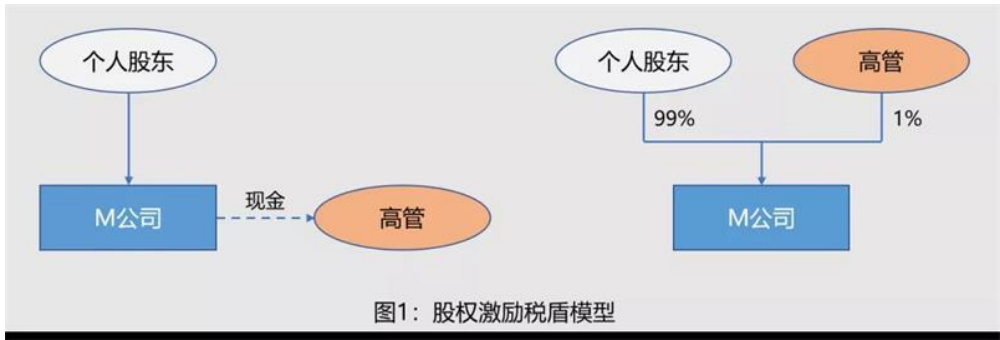
1.

2.

20%

25%

25%



100%

100%

+

+

/

010-57961169



1.

(1)

(2)

(3)

(4)

(5)

2.

3.

4.

,

3) 25 —— 4 (2010 15) 26 —— (2006 3) (2009 15) (2006

5.

()

6.

(2019 64)
 (3) 5 () (1) (2)
 (4) (5)
 (6) (7) (8)
 (9)

7. 2 —— (2014
 14) 22 —— (2017 7)

10)

(

)

2.

1

12

1

3.

80%

A

5

1 ---

0

80%

4.

A

1

1

2

1

2

2

1

1.

4 (2010 15)

()

1.

22 ---

(2017 7)

2.

2017 14)

(, 37 ---)

(

3.

14 --- (2017 22)

1.



2020

2020



2020

2021 3

2205

2205

2021 3 1

3 1

8

6

2021 3 1
3

2021 3 1

5

45

[2020]
2020

2021 3 1

2014

2014 15

[Redacted]

01.

1

12

2016 36

1

02.

1.

2.

<

>

2014 67

03.

1.

2.

3.

4.

()

()

()

2017

37

2021 1

1. 2021 1 1

2020 21 , 2021 1 1

2.

(63) ,

(512) ,

3. 2017 41

30% ;

2020 12 31 ()

2020 43

, ,
30% , ; ,
2021 1 1 2025 12 31
2017 41 2021 1 1

P

4.

2006 108

5.

2018 41

15000

80000

2018 41

6.

5.

6

?

6

1

6

6

;

6

(2020 1)

OFD

(<https://inv-veri.chinatax.gov.cn>)

9.

2020 21 , 2021 1 1 2022 12 31
()

() ;

10. 2020 12 31 ()

2020 20 , 2020 12 31 ()
2021 1 1



1.1 ? ?

2019

2020

?

2019 1 1

2020

(2021 2

- 2. 2020 400 ;
- 3. 2020 ;
- 4. 2020 ?

?
15

APP

(<https://etax.chinatax.gov.cn>)

12 , ?

1.2.2 ?

- 1. ;
- 2. (2020 1 1 12 31) ;
- 3. ()
- (1) 12 400 ;
- (2) ?

183

183

?

1.2.3 ?

2020

- (1) 2020 6 ;
 - (2) 2020 ;
 - (3) 6 , ;
- () ;

2020

2019
2019

2019

3

1

12

?

4

?

1.

6 ;

2.

;

3.

;

4.

;

5.

;

?

?

?

?

;

?

5

?

6

183

?

3 1 6 30

7

?

8:

?

1.

;

2.

;

3.

9

?

1.

;

2.

;

3.



3.1 ?

3.2 ? ?

2020

3.3 ?
()

?

()

2020	A		2021	1	B	A
2020	1-8	A		9-12	B	A

B

3.4 ?
2020 ()

3.5 ? ;

3.6 ?

2020

10 5

3.8 ?

APP

(<https://etax.chinatax.gov.cn>) 12366

3.10

?

2020

(<https://etax.chinatax.gov.cn>)

?

4.1

?

5

)

(

4.2

?

APP

(<https://etax.chinatax.gov.cn>)

()

()

,

,

;

()

APP

,

?

()

()

()

(<http://si.12333.gov.cn>,

)

12333

?

()

?

()

?

APP

(<https://etax.chinatax.gov.cn>) ;

()

()

?

15000

80000

APP (https://etax.chinatax.gov.cn) ,
()

APP (https://etax.chinatax.gov.cn)

!

5.1.1

?

APP (https://etax.chinatax.gov.cn)

()

1. APP

APP

(1)

()

(2)

; ;

()

(3)

()

(4)

(5)

APP

()

2.

(https://etax.chinatax.gov.cn)

(1)

;

()

(2)

(3)

; ;

(APP)

(4)

()

(5)

(6)

https://etax.chinatax.gov.cn

3.

()

(

)

(1)

;

(2)

(3)

;

(4)

POS

4.

(1)

(

)

(

)

;

(2)

(

)

1.

;

2.

3.

1.

;

2.

;

3.

;

4.

;

5.

;

?

?

(

)

?

APP

(<https://etax.chinatax.gov.cn>)

?

1.

;

2.

;

3.

;

4.

?

5.1.2

?

1.

APP

(<https://etax.chinatax.gov.cn>)

- A B
2. ()
- (1) 2020 6 ;
- (2) () ;
- (3) (A) ;
- (4) (B)

?

$$=$$

$$= \times (1-20\%)$$

$$= \times (1-20\%) \times 70\%$$

$$= \times (1-20\%)$$

?

(<http://www.chinatax.gov.cn/>)

5.1.3 ?

1. () (B)
2. ;
3. ;
4. ;
5. ;
6. ;
7. ;

5.1.4

APP (<https://etax.chinatax.gov.cn>)

?

?

?

() 6 ?

?

5.2 ?

()

5.2.1 ?

1. 2021 4 30 ;

2. ;

3. 2020 2021 6 30 ;

4. () ;

5. () ;

5.2.2 ?

1. 2021 4 30 (

);

2. ()

(1) ;

(2) ;

3. () ;

4. ;

APP

(<https://etax.chinatax.gov.cn>)

(× × 单位) 集中办理个人所得税综合所得年度汇算确认表

(参考表样)

一、填表须知

填写本表前，请仔细阅读以下内容：
1. 如您选择由单位集中代办个人所得税综合所得年度汇算，请于2021年4月30日前将本表交至单位；
后续，请您密切关注手机中汇算进度《催》提醒（可下载个人所得税手机APP，或者登录电子税务局网页端在线关注）；如发现申报信息有误，请及时提醒单位或者自行办理更正申报。
2. 如您无须单位办理个人所得税综合所得年度汇算，则不用填写本表。

二、个人基本情况（为确保不影响您的合法权益，请务必认真填写并确认本栏）

1. 姓名
2. 身份证号码(自然人提供)
3. 有效联系电话
4. 电子邮箱
5. 电子邮箱(如有)

三、选择年度汇算的方式，需要确认以下情况

10. 如果需要年度汇算补税，是否由单位代为一并缴纳？

四、其他需要确认的事项

个人签名： 年 月 日

5.2.3

1

(1)

(2)

?

?

;

5.6.4 ?

5.7 ? ;

5.8
1 ? 6
6

2 6 ?

3 6 ?

?

6.1 ? APP (https://etax.chinatax.gov.cn)

6.1.1 ? APP
1. (https://etax.chinatax.gov.cn)

2.
3.

6.1.2 ? ()

?

6.1.3 ?

1. ;
2. | ;
3.

6.1.4

?

?

6.1.5

?

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

;

;

;

2021 6 30

6.2.2

?

POS ()

()

6.2.3

?

APP

(https://etax.chinatax.gov.cn) ()

6.2.4

?

APP

(https://etax.chinatax.gov.cn)

6.2.5

?

APP

(https://etax.chinatax.gov.cn)

?

7.1

?

APP

(https://etax.chinatax.gov.cn)

APP

- - - -

- - ; - (/)

?

APP

(https://etax.chinatax.gov.cn)

7.2

?

12366

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.
- 21.
- 22.
- 23.
- 24.
- 25.
- 26.
- 27.
- 28.
- 29.
- 30.
- 31.
- 32.
- 33.
- 34.
- 35.
- 36.
- 37.
- 38.
- 39.

- 40.
- 41.
- 42.
- 43.
- 44.
- 45.
- 46.
- 47.
- 48.
- 49.
- 50.
- 51.
- 52.
- 53.
- 54.
- 55.
- 56.
- 57.
- 58.
- 59.
- 60.
- 61.
- 62.
- 63.
- 64.
- 65.
- 66.

2021 2 20



2021 15

2021 2 21



2021 2

2020 3

2021 2 27

65

2020 3

2021 2 28

2021 9 16

301



2021 2 26



2021 2

21

2014 40

2014-2020

2014

2020 15

2020

2020

100

2020

90

D

11

D

D

D

D

A

M

4

2021

4

1

2019

4

2021 2 26



<http://www.zhcpa.cn/>

