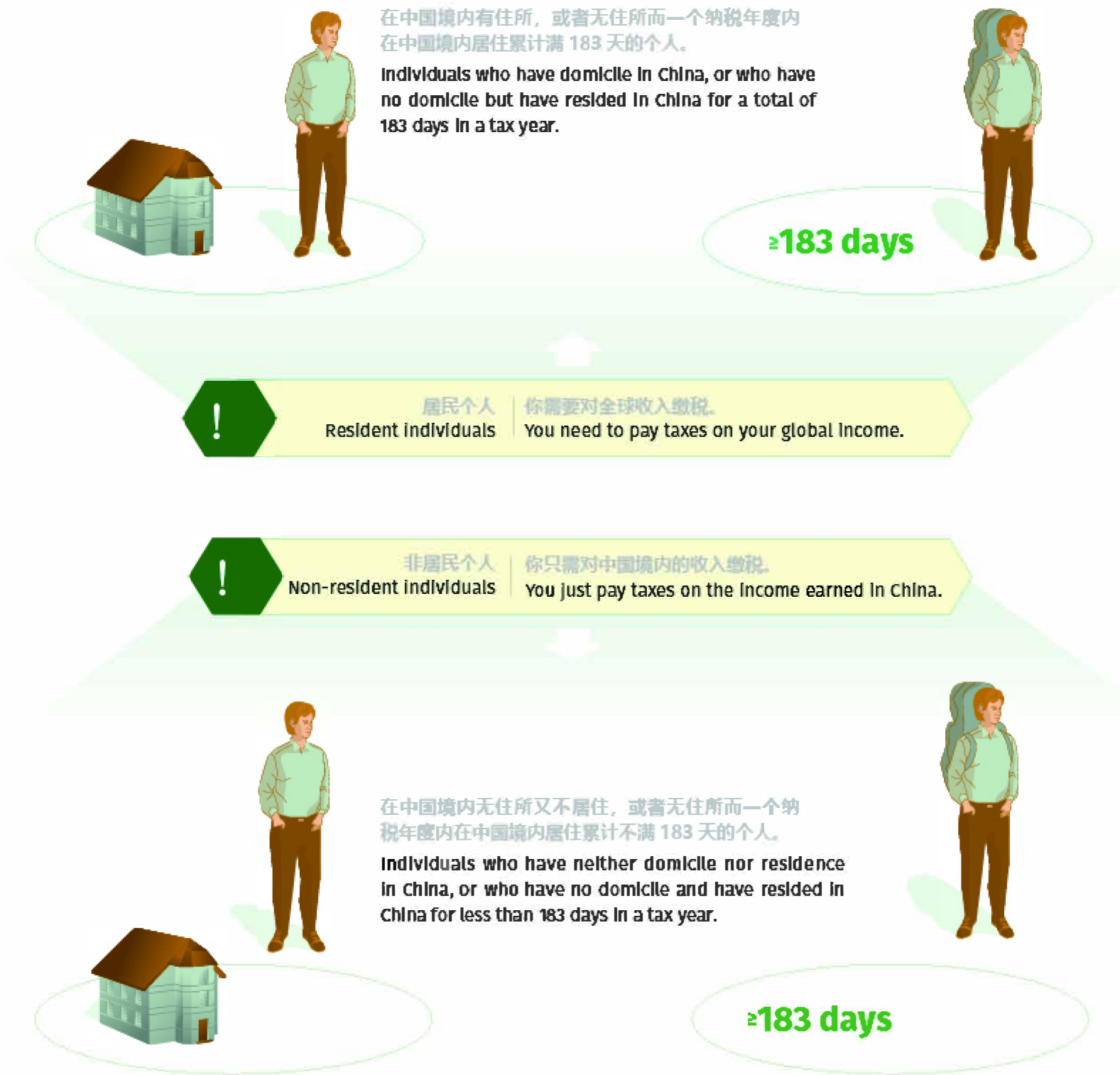


外籍人员在华如何缴税? Expats in China: How do you pay taxes?

1. Taxpayers 纳税人



2. Scope of taxation 征税范围



工资、薪金所得
Income from wages and salaries



劳务报酬所得
Income from remuneration for personal services



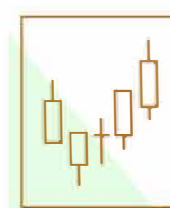
稿酬所得
Income from author's remuneration



特许权使用费所得
Income from royalties



经营所得
Income from business operation



利息、股息、红利所得
Income from interest, dividends and bonuses



财产租赁所得
Income from the lease of property



财产转让所得
Income from property transactions



偶然所得
Contingent Income



5,000
yuan

个税起征点为 5000 元
The starting point for Individual Income tax is 5,000 yuan

3. Preferential policies 优惠政策



外籍人员可以享有和中国公民一样的减税优惠政策。
Foreigners can enjoy tax reduction policies just like their Chinese colleagues.

子女教育
Educational costs for children

继续教育
Self-education expenses

大病医疗
Healthcare costs for major diseases

六项个税专项附加扣除：
Six special additional deductions:

住房贷款利息
Housing loan interest

住房租金
Rent

赡养老人
Elderly support

4. A taxpayer in two countries 同为两国税收居民

中国已与 110 多个国家和地区签署了双边税收协定或安排。这在一定程度上避免了对纳税人重复征税的可能性。

China has signed bilateral tax treaties and deals with over 110 countries and regions. It is certainly a great blessing for those who want to avoid double taxation.



你在其中一国缴纳的税，可在另一国申报时扣除。
It means that once you pay tax in one country, the tax can be deducted in the other country when it is reported.