

1.

?

2018

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

不同收入人群减税情况

单位：元

扣除“三险一金”后的月收入额	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 /

$55250 - (200000 \times 35\% - 14750)$
 $= (200000 \times 35\% - 14750) \times 9/12 = 41437.5$;
 $= 41437.5 + 7375 = 48812.5$ 200000 6437.5 12%

2018 200000

48812.5 $= (200000 \times 20\% - 10500) \times 3/12 = 7375$;

?

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

)

()

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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

11

2 3
11 1

2018



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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