

11 6



1.

2016 36

1

2

3

1

3%

2

2.

2016 36

1

2016 4 30

5%

2

2016 4 30

5%

3

5%

1

3%

2

3.

2016

54

3%

1

"

"

2

"

"

3

4.

2016 36

1

2016 4 30

5%

2						
3%						
3			5%		1.5%	
1		2016	4	30		5%
2						
3						
5.						
	2016	36		2008	170	
1						3%
						2%
2			2008	12	31	
2%						3%
1						3%
2%	3%					
2		2015	90			3%
2%					3%	
6.						
	2016	47				
				2016	36	
			5%			
7.						
	2016	4	30			
						5%
8.						
	2016	4	30			
						5%
9.						
						5%
10.						
						3%
1.						
2.						
3.	2016	4	30			
4.	2016	4	30			
5.						
6.						
7.						
8.						
9.						
10.						

2013 21 2011 2011
17 223 413 17 277
12 136 2011
2013

2018 5 2018 26 2018 A 2018

" "

" "

2018



1.

2.

9

3.

4. 10 1

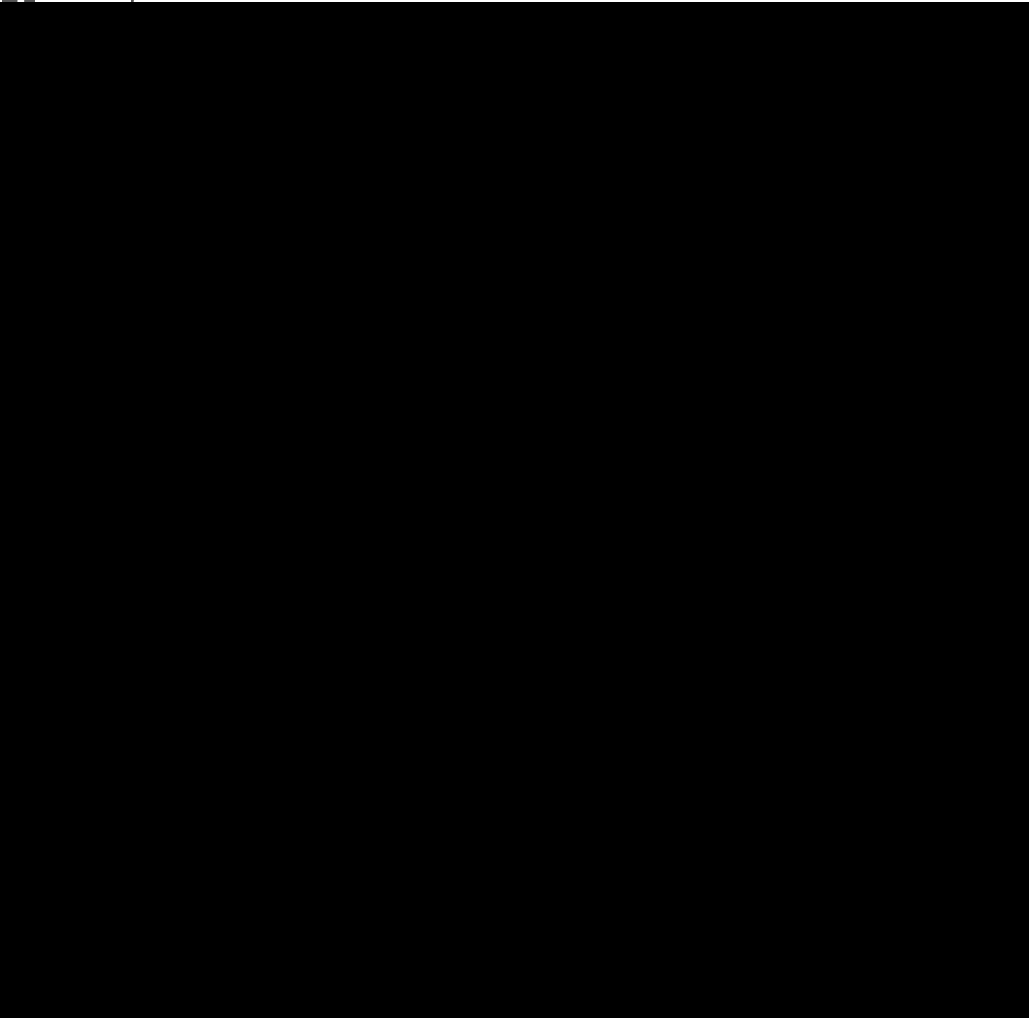
2018 10 1 2018 12 31

5000 /

级数	全月应纳税所得额	税率	速算扣除数
1	不超过 3000 元的	3%	0
2	超过 3000 元至 12000 元的部分	10%	210
3	超过 12000 元至 25000 元的部分	20%	1410
4	超过 25000 元至 35000 元的部分	25%	2660
5	超过 35000 元至 55000 元的部分	30%	4410
6	超过 55000 元至 80000 元的部分	35%	7160
7	超过 80000 元的部分	45%	15160

5.

1



18 50

2018 5 11<26085F11<4

10 1

11 2018 10

4.

" "

" "

2018 10

1.

(2016 36)

.....

2.

2018 1

.....

3.

3.

7 8

1% 16 "

7 8

4.

" ;

3% 2%

23 "

"

2018 9

1.

2018 1 1 2020 12 31

500

2018

46

"

"

2.

<

>

2018 28

"

(' ')

(

)

;

"

3.

" 2018 1 1 (2018 76)
5 (5)
10 "

2018 9

1.

?

" " " " ;
" " " " " ;
" " " " " "

1.

" "

2.

" "

3.

" "

4.

" "

()

2.

2018 10 1 12 31

2018 10 1 12 31

3.

2018 10 1 12 31

<

>

" 2018 10 1 2018 12 31

....."

4

2018

2019 3 1

6 30

"

2019 1 1

"

2018

2019 3 1

6 30

2018 9

1.

11

"

"

(1988 25) " "

24 " < > 4 1 4 15 10 1 10 15 2016

15 10 1 10 15 " < " > 4 1 4

2018 9

1.

—04

01
2018 12 31

2014 1 1 2018 12 31

(

3. 100

4. 100 80

3000 1000

÷ 2

÷ 4

2018

1. 2018 1 1 2020 12 31

100 (100) 2018 77 50%

20%

2.

3.

20

1. 2018 77

2.

2018 40

3.

2008 650



2018 52

2018

2018 10 31

2018 120

2019 1 1 2021 12 31

2018 12 31
2019 1 1

2019 1 1

2019 1 1

9 11 1

2018 50
2017 12

2019 1 1

