

1.

?

2018

5. 9 10 15 5000 / ?

9 10 10 5000

9 10 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”后的应纳税所得额	现行税制月应纳税额	税改后月应纳税额	月减税额	月增税额
0	0	0	0	0
1000	0	0	0	0
2000	0	0	0	0
3000	0	0	0	0
4000	0	0	0	0
5000	0	0	0	0
6000	0	0	0	0
7000	0	0	0	0
8000	0	0	0	0
9000	0	0	0	0
10000	0	0	0	0
11000	0	0	0	0
12000	0	0	0	0
13000	0	0	0	0
14000	0	0	0	0
15000	0	0	0	0
16000	0	0	0	0
17000	0	0	0	0
18000	0	0	0	0
19000	0	0	0	0
20000	0	0	0	0
21000	0	0	0	0
22000	0	0	0	0
23000	0	0	0	0
24000	0	0	0	0
25000	0	0	0	0
26000	0	0	0	0
27000	0	0	0	0
28000	0	0	0	0
29000	0	0	0	0
30000	0	0	0	0
31000	0	0	0	0
32000	0	0	0	0
33000	0	0	0	0
34000	0	0	0	0
35000	0	0	0	0
36000	0	0	0	0
37000	0	0	0	0
38000	0	0	0	0
39000	0	0	0	0
40000	0	0	0	0
41000	0	0	0	0
42000	0	0	0	0
43000	0	0	0	0
44000	0	0	0	0
45000	0	0	0	0
46000	0	0	0	0
47000	0	0	0	0
48000	0	0	0	0
49000	0	0	0	0
50000	0	0	0	0

7. 2018 10 1 12 31 ?

5000 /

2018 9

3500 / ; 3 5000 /

2018

200000

$$55250 \quad (200000 \times 35\% - 14750)$$

$$= (200000 \times 35\% - 14750) \times 9/12 = 41437.5 \quad ;$$

$$= 41437.5 + 7375 = 48812.5 \quad 200000$$

$$48812.5$$

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

$$6437.5 \quad 12\%$$

8.

?

9 20

2018

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%

122

12.3%

8.5%

1585

10.5%

7.8%

26%

30%

15%

3%

2 3

30%

60%

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.

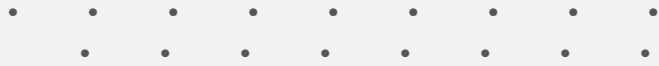
7

2018 1 1

2017 88

2018 1 1

2018 9 29



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