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您需要注意的财税新政...

Tax regulations that you need to be aware of...

1. 为进一步激励企业加大研发投入，支持科技创新，财政部、税务总局、科技部下发《关于提高研究开发费用税前加计扣除比例的通知》（财税〔2018〕99号），企业开展研发活动中实际发生的研发费用，未形成无形资产计入当期损益的，在按规定据实扣除的基础上，在2018年1月1日至2020年12月31日期间，再按照实际发生额的75%在税前加计扣除；形成无形资产的，在上述期间按照无形资产成本的175%在税前摊销。

2. 为深入贯彻落实9月6日国务院常务会议有关精神，国家税务总局办公厅下发《关于稳妥有序做好社会保险费征管有关工作的通知》（税总办发〔2018〕142号），在稳妥推进社会保险费征管职责划转改革的同时，确保改革前已由税务机关征收的地方一律保持现有征收政策不变，同时，要规范执法检查，不得自行组织开展以前年度的欠费清查。

3. 国务院总理李克强10月8日主持召开国务院常务会议，确定完善出口退税政策加快退税进度的措施，为企业减负、保持外贸稳定增长。会议决定，从2018年11月1日起，按照结构调整原则，参照国际通行做法，将现行货物出口退税率为15%的和部分13%的提至16%；9%的提至10%，其中部分提至13%；5%的提至6%，部分提至10%。会议同时确定，为进一步加快退税进度，对信用评级高、纳税记录好的出口企业简化手续、缩短退税时间，全面推行无纸化退税申报，提高退税审核效率。

1. The "Notice for Increasing Pretax Mark-up Deduction of R & D Expenses" (CAISHUI [2018] No.99) was issued by the Ministry of Finance, the State Administration of Taxation and the Ministry of Science and Technology in order to encourage businesses to increase investment in R & D. It is stipulated in Notice that in addition to the deduction according to the existing regulations, the R & D expenses actually incurred in the R & D activities by a business that have not been transferred into intangible asset and charged into the current profit and loss account may be deducted before tax in the period from January 1, 2018 to December 31, 2020 with a mark-up of 75% of the amount actually incurred; the R & D expenses that have been transferred into intangible asset can be amortized at 175% of the cost of the intangible asset in the aforesaid period before tax.

2. The "Notice for Collection and Administration of Social Insurance Charges (SAT OFFICE [2018] No.142)" was issued by the Office of the State Administration of Taxation to implement the decision of the Sep. 6th Executive Meeting of the State Council. It is stipulated that as the collection and administration of social insurance charges is being reformed, the current policy in respect of collection and administration of social insurance charges in the regions where such charges are collected by tax authorities before the reform must remain unchanged. At the same time, law-enforcement inspections must be regulated, and no one is permitted to carry out, at his discretion, any audit targeting the overdue charges incurred in the previous years.

3. Premier Li Keqiang presided over the Executive Meeting of the State Council on October 8, which resolved to perfect export rebate policy and accelerate the process of tax refund so as to reduce tax burdens and maintain the stability of foreign trade growth. It was resolved that effective from November 1, 2018 and following the principle of structural adjustment and international practice, the current cargo export rebate rates shall be reduced as follows: the 15% and some of the 13% tranches shall be raised to 16%; the 9% tranche shall be raised to 10%, out of which, some shall be raised to 13%; the 5% tranche shall be raised to 6%, out of which, some shall be raised to 10%. It was also resolved that in order to accelerate tax refund, simplified process requiring shorter period will be applied to export businesses of good credit standing and track record for tax-paying. In addition, paperless declaration will be introduced to increase the efficiency.

使命:

以专业为客户增添价值,
做受人尊敬的财税顾问

愿景:

成为财税服务行业的持续
领跑者, 做百年企业

价值观:

永远以客户为中心,
老带新、传帮带、专正快

MISSION:

To add value to our
clients and to be respected
tax advisers.

VISION:

To be a sustainable leader
in the financial services
industry for 100 years.

VALUES:

Always being customer-
centered;
Being willing to share;
Being professional,
honest, efficient.

2018年09月18日19:30至20:30, 百福润通过喜马拉雅直播的方式举办了2018年第九期老板沙龙活动, 沙龙主题为“新个税法实施, 您准备好了吗?”。

本期老板沙龙由百福润国内一部部门经理兰泽华老师主讲, 兰老师是中级会计师, 在百福润有7年工作经验, 有深厚的理论功底和丰富的实践经验。

兰老师分析了新个人所得税法相对于老税法的主要变化点: ①收紧无住所居民个人判断标准, 从满一年缩短到累计满183天。②初次建立起综合与分类相结合的税制, 居民个人四项劳动性所得合并为综合所得适用一张税率表按年计算纳税。③建立综合所得税前扣除机制, 提高基本减除, 增加与纳税人生活息息相关的专项附加扣除。④优化税率结构, 调宽中低税率对应收入级距。⑤建立综合所得年度汇算清缴制度, 调整部分个税申报期限。⑥引入纳税人识别号、离境清税、反避税、政府部门间涉税信息交换和协税护税等强化税收征管措施。

兰老师提示了新税法下的应对思路。企业应及时了解后续一系列政策变化, 提前做好准备。审阅现有薪酬政策, 适当调整薪酬结构。合理安排2018年第四季度的月工资和年终奖发放安排。结合新的申报要求, 提早升级内部信息系统。对不同的人群进行分类管理, 制定专项薪酬和税务政策。对于无住所的外籍人员要合理安排在华居住天数, 降低税务风险和税收成本。

新税法实施过程中, 百福润可以提供如下服务: 针对新的征管制度和信息申报规则, 为企业HR或员工提供辅导与培训; 个人所得税的年度汇算清缴申报及咨询; 非居民税负测算及薪酬方案设计。

本次沙龙让客户朋友们对于新税法的内容及应对思路有了更多的了解, 希望企业能在实际操作中加以运用。

The 9th manager's salon was held through Himalaya FM from 19:30 to 20:30 on September 18 under the theme of "Prepare for New Individual Income tax law".

Mrs. Lan Zehua, Manager of Chinese Dep. 1 of Brighture, was the resource person for the salon. Having served 7 years in Brighture, she is an intermediate accountant with profound theory and vast experiences.

She analyzed the changes of the new individual income tax in comparison with the old one: ① The criteria for defining an individual without residence is tightened from one year to 183 days. ② A tax regime integrating comprehensive and categorized items is established for the first time, under which four types of labor incomes of an individual are combined into comprehensive income which should be calculated and declared on annual basis using one tax rate schedule. ③ A pretax deduction system for comprehensive income is established, with basic deductions increased and additional special deductions closely linked to people's livelihood. ④ Tax rate structure is adjusted, with the notches for medium and low tax rates widened. ⑤ Annual settlement mechanism for comprehensive income is established, and the timeline for some individual income are adjusted. ⑥ Stronger measures for tax collection and administration are adopted such as taxpayer identity code, exit tax clearance, anti tax-avoidance, intergovernmental exchange of tax information, cooperation in tax collection and protection of taxes.

Mrs. Lan proposed the measure to implement the new tax regime. She advised enterprises to understand the changes which may come about and prepare for the changes in advance, including: adjust the remuneration structure based on the current policy concerning staff remuneration; arrange rationally the monthly salaries for the 4th quarter of 2018 and year-end bonuses; upgrade internal information system according to the new requirement for tax returns; categorize various staff members and put in place special remuneration and tax policies; control rationally the number of days foreign staff members without fixed residence live in China to reduce tax risks and tax costs.

Brighture can provide the following services for the implementation of the new tax regime: tutorship and training of HR and staff members in respect of new system of tax collection and administration as well as information declaration rules; annual settlement of personal income tax and consultation; non-resident tax burden estimation and design of remuneration plan.

Clients and friends learnt a lot from this Salon about the new tax regime and the measures to address issues for its implementation. It is our hope that the enterprises can make use of these measures in their business operation.

百福润 老板 沙龙 Brighture Salon





2018年9月29日下午，百福润上海公司成功举办了2018年度老板沙龙——新个税法解读分享与案例探讨的主题活动。本次活动的主讲人是百福润上海公司部门经理宋士青老师，与在座的客户朋友们一起面对面探讨个税的变化及最新税务动态。

首先，百福润团队对大家的到来表示欢迎。随后，宋老师对关于修改《中华人民共和国个人所得税法》的决定做出了具体讲解，分享了新个税法的修改关键点、申报的热点问题及注意细节、以及对企业带来哪些影响，企业应如何理解以及应对个税改革的新变化，对这一主题做了进一步地理论和实务探讨。

接着，宋老师凭借自己多年服务于中外资企业的实务经验，通过案例和现场演示，向到场来宾梳理了个税的计算方法以及新旧个税法的税负的对比，希望授之以渔。本次活动得到了在座朋友们的认可。

活动结束后，在场来宾依然意犹未尽，就企业在10月份个人所得税如何申报、新税法实施之后企业及员工如何应对、个人年终奖的热点问题、企业在日常工作中遇到的商务、业务、财税等方面的相关问题，热烈地和讲师及其团队进行了交流，同时希望给企业一些宝贵意见和建议。百福润将持续关注后续个税改革细则，继续为您提供最新财税资讯。

期待百福润上海公司下一期更有价值、更精彩的老板沙龙活动，诚邀更多的新老客户朋友们积极参与，增进相互之间的沟通交流。

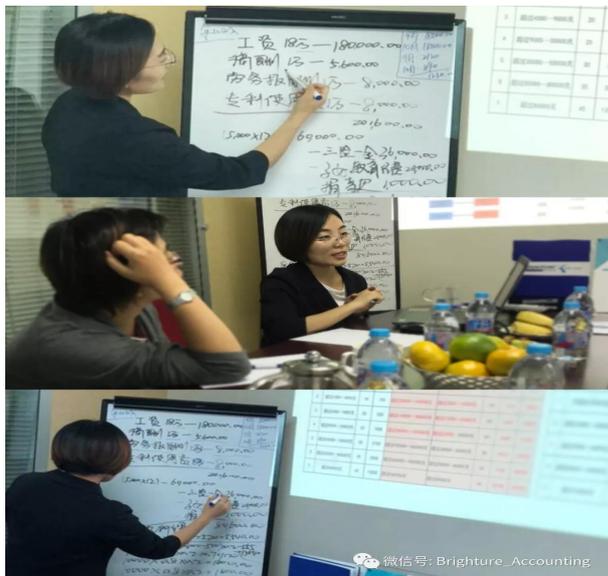
On September 29, 2018, Brighture Shanghai held 2018 Manager Salon focusing on the new individual income tax regime and discussion of particular cases. The resource person was Ms. Song Shiqing, a department manager of Brighture Shanghai, who discussed face to face with the clients over the changes in individual income tax and the recent development.

First, Brighture extended its warm welcome the participants. Thereafter, Ms. Song explained the amended Individual Income Tax Law of the People's Republic of China and discussed with the audience the key changes, the hot issues in respect of tax declaration and the points of attention, the impacts to the businesses, and how should the businesses understand and respond to such changes. She further analyzed these issues both theoretically and pragmatically.

Based on her years of experience in serving domestic and foreign businesses and through case study and presentation, she gave detailed account of the calculation of individual income tax and compared the tax burdens under the existing and new tax regimes in order for the clients fully master the methods. The lecture was well received by the participants.

After the discussion, the clients were still in high spirit and asked a lot of questions such as the method for declaring the individual income tax for October, how should businesses and employees respond to the changes in tax regime, hot issues concerning the annual bonuses, and other issues in respect of business, operation, finance and taxation, which were followed by hectic discussions between the clients and the resource person and her team. The clients said that they were in dire need of more opinions and suggestions, to which Brighture will pay close attention to the subsequent changes in the rules and regulations in respect of individual income tax reform and provide updated information to our clients.

The participants expected that the next Manager Salon by Brighture Shanghai would be a more valuable and brilliant one, and the latter expressed that it appreciated the participation of the Manager Salon and hoped more new and old clients and friends would join us next time.



与百福润的合作 Working with Brighture

上海噼里啪啦文化传播有限公司 由清华大学、华师大硕士发起，2015年成立于华师大国家科技园，是上海首家只做中华文化精髓之珠心算相关文化产业的专业团队，申请通过上海科创基金立项，普陀区“创业星”二等奖，上海市创业才艺大赛唯一一等奖。噼里啪啦《民办珠心算教育教学创新》科研论文在《中国珠算心算杂志期刊》发表，得到教育行业官方高度认可。为弘扬中华优秀传统文化精髓，继承世界非物质文化遗产贡献力量。

截至2018年1月，噼里啪啦国际珠心算精品课在上海市普陀区、徐汇区、杨浦共有15家文化传承中心合作教学基地，并走出国门与美国佛吉尼亚州MW学校建立文化交流，累积学员5200余人次。已有自主研发的教材、教具、多媒体APP等。2015年起已选派百名小选手为上海唯一代表队参加“名人杯”、“半岛杯”、美国“全球杯”国际珠心算大赛取得优异成绩！

“让小小算盘改变大大世界”，噼里啪啦致力于打造让世界人争相崇拜的中国教育领军品牌，弘扬中国文化，造福世界儿童！

百福润财税咨询秉持着永远以客户为中心的核心价值观，为企业提供财税外包与审计服务，解答企业的财税相关问题，帮助企业防控财税风险，做企业的成长伙伴。



Pilipala International Mental Abacus was incorporated in 2015 in the National Science and Technology Park of East China Normal University under the initiative of the master-degree holders of Tsinghua University and East China Normal University. It the first professional team specialized exclusively in abacus mental calculation and related cultural industry based on Chinese cultural essence. It has applied for Shanghai Scientific Start-up Foundation, and was awarded the second prize of “Start-up Stars” of Putuo District, and the only first prize of Shanghai Start-up Talent. The thesis entitled “Abacus Mental Calculation Teaching Innovation in Non-Government Funded Education” by Pilipala was published on “China Abacus Mental Calculation Magazine” and highly accepted by governmental education sector. It is dedicated to promoting Chinese traditional culture and world intangible cultural heritage.

As of January 2018, Pilipala International Mental Abacus Calculation Fine Courses have 15 cooperative teaching bases in Putuo District, Xuhui District and Yangpu District of Shanghai. It has also established cultural exchange channels with MW School in Virginia State of the U.S. and has taught a total of 5200 students. It has independently developed textbooks and teaching materials and multimedia APPs. From 2015 up to now, it has selected a hundred young contestants to represent Shanghai City in the “Masters Cup”, the “Peninsula Cup” and the American “Global Cup” abacus mental calculation competitions. These young contestants achieved highly in the competitions.

“To use the abacus to change the world”, Pilipala is committed to building a leading education brand in China which is admired by the people across the world, and to promoting Chinese culture and benefiting the children across the world.

Upholding the core values of serving the clients, Brighture provides accounting outsourcing and audit services to businesses, answers financial and tax questions, helps businesses prevent and control financial and tax risks, and be a good assistant for business development.



Key

Dates

老板沙龙：百福润 2018 年第十期老板沙龙

主题：企业所得税税前扣除管理政策解读

时间：2018 年 10 月 26 日 星期五

14:00 至 16:00

地点：市南办公室

Brighture Salon: The 10th Brighture Salon in 2018

Topic: Interpretation of the management policy of pre-tax deduction of enterprise income tax

Time: 14:00 to 16:00, Oct. 26 (Friday), 2018

Address:Shinan Office of Brighture

Brighture's answer to hot topics

Q: 从今年 10 月 1 日起, 工资薪金所得项目先执行 5000 元的基本减除费用标准, 如何操作?

A: 10 月 1 日起执行 5000 元的费用扣除标准(俗称起征点), 指的是扣缴单位 10 月 1 日后实际发放工资时适用 5000 元的新标准。按照税法规定, 扣缴义务人支付工资计算税款后, 次月 15 日内向税务机关办理扣缴申报。综上, 扣缴单位 10 月 1 日后向纳税人发放的工资薪金, 按照 5000 元/月的费用扣除标准计算个人所得税。

Q: 2018 年青岛残疾人保障金的计算方式有什么变化? 什么条件下可以免征保障金?

A: 与之前年度相比, 本年的变化为将计算公式中的“上年度全市在职职工年平均工资额”变更为“上年用人单位在职职工年平均工资”

保障金按上年用人单位安排残疾人就业未达到规定比例的差额人数和本单位在职职工年平均工资之积计算缴纳。最新计算公式如下:

保障金年缴纳额 = (上年用人单位在职职工人数 × 1.5% - 上年用人单位实际安排的残疾人就业人数) × 上年用人单位在职职工年平均工资。

对安排残疾人就业未达到规定比例、在职职工总数 30 人以下(含 30 人)的企业, 自工商登记注册之日起 3 年内免征保障金。

Q: How to implement the new standard of “a unified expense deduction of RMB 5000/month applicable to the salaries and wages actually received by a taxpayer from October 1 this year”?

A: The new standard for “a unified expense deduction of RMB 5000/month (or threshold)” effective from October 1 referred to the new standard applicable to the salaries and wages actually paid by a withholding unit after October 1, 2018. According to the new tax regime, the withholding agent should deliver returns to the tax authorities prior to the 15th day of the next month after paying the salaries and wages and the calculation of personal taxes. In short, the withholding unit should apply the new standard for “expense deduction of RMB 5000/month” in the calculation of personal income tax for the salaries and wages to be paid after October 1.

Q: What is the change in calculation of disabled employment security fund in Qingdao in 2018? What is the condition for exempting such fund?

A: Compared to the previous years, the change in this year is to substitute the “average wage of the total labor force of the city last year” with the “average wage of the total working staff of the employer last year” in the calculation formula.

The security fund should be calculated based on the shortfall of disabled employed by the employer below the required number last year multiplied by the “average wage of the total working staff of the employer last year” as follows:

Annual contributions = (total working staff of the employer last year × 1.5% - Number of disabled actually employed by the employer last year) × average wage of the total working staff of the employer last year.

The security fund shall be exempted in a period of three years from the day of registration for a business that has a total working staff of not more than 30 and fails to employ the disabled to the required proportion.

百福润最新动态

百福润同仁司龄:

- 耿舒梅 (中级会计师, 欧美一部) - 12 周年
- 牟燕玲 (中级会计师, 崂山部) - 4 周年
- 张璞化 (国内二部) - 2 周年
- 陈佳静 (国内一部) - 1 周年

What's New at Brighture?

Work Anniversary at Brighture:

- Lucy Geng (Intermediate Accountant, English Speaking Dept.1)
- Kathy Mu (Intermediate Accountant, Laoshan Dept.)
- Sakura Zhang (Chinese Dept.2.) - 2 Year
- Lareina Chen (Chinese Dept.1.) - 12 Years

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Please rely on the relevant laws, regulations and the decisions by local administrations