Annex 1

Individual Income Tax Rates

(Applicable to Comprehensive Income)

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| --- | --- | --- | --- |
| Grade | Annual taxable income (CNY) | Tax rate (%) | Quick  calculation  deduction |
| 1 | Income not in excess of 36,000 yuan | 3 | 0 |
| 2 | That part of income in excess of 36,000 yuan to 144,000 yuan | 10 | 2520 |
| 3 | That part of income in excess of 144,000 yuan to 300,000 yuan | 20 | 16920 |
| 4 | That part of income in excess of 300,000 yuan to 420,000 yuan | 25 | 31920 |
| 5 | That part of income in excess of 420,000 yuan to 660,000 yuan | 30 | 52920 |
| 6 | That part of income in excess of 660,000 yuan to 960,000 yuan | 35 | 85920 |
| 7 | That part of income in excess of 960,000 yuan | 45 | 181920 |