



税务快讯

多项个人所得税优惠政策获延期

因我不同
成就不凡

始于 1845

2021 年 12 月 29 日召开的国务院常务会议决定，延续实施全年一次性奖金、综合所得个税年终汇算符合条件免予补税、上市公司股权激励等若干个人所得税优惠政策。财政部、国家税务总局随即于 2021 年 12 月 31 日公布了落实前述延期决定的第 42 号公告，并同时公布第 43 号公告将外籍个人有关津补贴优惠政策和央企负责人任期激励单独计税优惠政策延期至 2023 年 12 月 31 日。根据此前的规定，上述各项优惠在 2021 年 12 月 31 日执行到期，此次延长其执行期限对于稳定纳税人预期，减轻纳税人的个人所得税负担有着积极意义，体现了国家减税降费、惠民利民的决心与力度。

全年一次性奖金 / 央企负责人任期激励

居民个人取得符合条件的全年一次性奖金，以及中央企业负责人取得的任期激励，可由纳税人自行选择并入当年综合所得计算纳税，或不并入当年综合所得而单独计税。该项政策的执行期限将延长至 2023 年 12 月 31 日。

以符合条件的全年一次性奖金为例，若选择单独计税，应先以该奖金除以 12 个月得到的数额，根据按月换算后的综合所得税率表，确定适用税率和速算扣除数，再单独就该奖金计算应纳税额。

值得注意的是，若纳税人在取得全年一次性奖金时已选择将奖金单独计税，则在年度综合所得汇算环节，纳税人可更改之前选择的单独计税方式，即重新选择将年度奖金并入综合所得计税。

全年一次性奖金是纳税人较为常见的一类工资薪金收入。上述政策有利于纳税人通过选择较优的奖金计税方式来降低税负。

一般而言，综合所得收入水平较高的纳税人选择单独计税方式的总体税负可能会更低。但对于因综合所得收入水平较低而未足额享受各项扣除的居民纳税人，选择将全年一次性奖金并入当年综合所得计算纳税可能更优。

在取得全年一次性奖金时，纳税人可能还无法确定哪种计税方式更为优惠。此类纳税人可以考虑先暂按单独计税方式处理，待办理年度个人所得税综合所得汇算清缴时再根据自身的情况确定是否需要调整全年一次性奖金的计算纳税方式。

个人所得税综合所得年终汇算免予补税

居民个人在一个纳税年度内取得综合所得，且扣缴义务人已依法预扣预缴税款，涉及年终汇算需要补税的，在下列任一情形中，该个人可免于办理年度汇算（即免除补税义务）：

- 年度综合所得收入不超过 12 万元；
- 需补税金额不超过 400 元。

上述政策的执行期限将延长至 2023 年 12 月 31 日。

上述政策在简化部分纳税人个税综合所得年度汇算流程的同时，还有效地减轻了部分中低收入群体的个人所得税负担。

对于拟适用上述政策的纳税人而言，需要注意的是，适用上述政策的一项重要前提条件是取得所得时已依法预缴了个人所得税。我们建议有关纳税人在办理个税综合所得年度汇算时，通过网上税务局（包括手机个人所得税 APP）为纳税人提供的申报表预填服务，先核实自身的各项收入及纳税情况，从而判断是否符合豁免补税的政策要求。

上市公司股权激励

居民个人取得符合条件的股票期权、股票增值权、限制性股票、股权激励等上市公司股权激励，不并入当年综合所得，全额单独适用综合所得税率表，计算纳税。

计算公式为：应纳税额 = 股权激励收入 × 适用税率 - 速算扣除数

居民个人一个纳税年度内取得两次或以上上述股权激励的，应合并按上述规定计算纳税。

上述政策的执行期限将延长至 2022 年 12 月 31 日。

上述政策的执行有助于切实减轻纳税人取得上市公司股权激励所得的个人所得税负担。从此前的法规和实践来看，如果实施股权激励的企业未能及时向主管税务机关报送相关资料的，则有关的上市公司股权激励所得适用上述优惠待遇的资格可能会受到税务机关的质疑。尤其在去年十月，国家税务总局下发税总征科发[2021]69 号文件，进一步加强股权激励个人所得税管理，明确要求实施股权（票）激励的企业在决定实施激励的次月 15 日内，向主管税务机关报送统一的《股权激励情况报告表》，并按照其他有关文件的规定报送相关资料。有鉴于此，我们建议

已经或者将要实施股权激励计划的企业全面核查政策适用性，及时了解当地主管税务机关的最新实操要求，按时完成股权激励计划的资料报送工作，避免因未履行资料报送义务而使员工无法享受优惠计税方法。

另外，与常规的工资薪金收入相比，股权激励计划相关所得的税务事项较为复杂。我们建议有关企业在股权激励计划的设计阶段，就应充分了解、考虑与之相关的税务处理，并在实施阶段定期复核，确保各项合规义务（如个人所得税的扣缴义务）得以正确履行，同时考虑为员工履行其必要的个人自行申报义务提供适当的协助。

外籍个人津补贴

外籍个人以非现金形式或实报实销形式取得的合理的住房补贴、语言训练费、子女教育费等津补贴可享受免税待遇。外籍个人符合居民个人条件的，也可以选择放弃上述津补贴免税待遇，享受居民个人有关的专项附加扣除，即两者不可同时享受。外籍个人一经选择，在一个纳税年度内不得变更。上述政策的执行期限将延长至 2023 年 12 月 31 日。

外籍个人免税津补贴政策延续问题一直备受在华工作的外籍人士关注。此次相关政策的延续将会使得外籍人士的个人所得税负保持平稳。

对于拥有大量外籍雇员的企业而言，为确保外籍雇员在享受优惠政策的同时，能够符合相关个人所得税合规要求，短期内须继续完善外籍个人免税津补贴的内部管理政策和流程，包括但不限于相关内部政策的制定、实施及资料报送（如主管税务机关要求），费用支付、报销及支持性文件的核验流程等；中长期角度仍应持续关注和思考政策到期后的薪酬福利政策衔接，以及与外籍员工的沟通事宜，以便提早作出规划。

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Tax Newsflash

Preferential individual income tax policies extended



On 31 December 2021, China's Ministry of Finance and State Taxation Administration published Bulletin Nos. 42 and 43 to extend several preferential individual income tax (IIT) policies that expired on 31 December 2021, which include a preferential taxing method for qualifying annual bonuses and for income from equity incentive plans of listed companies, and nontaxable benefits in kind for foreign employees. The policies have been extended by either one or two years, as indicated below.

Annual bonus

A resident individual may elect to have their qualifying annual bonus taxed separately from other comprehensive income (i.e., salaries, independent services remuneration, authors' remuneration, royalties). If the taxpayer makes this election, then the bonus amount must be divided by 12 to determine the applicable tax bracket/rate. Since the tax bracket/rate table for comprehensive income under the IIT law is designed on an annual basis, a modified monthly tax bracket/rate table is available and must be used to compute the tax on the annual bonus.

If a resident individual initially elects to have the bonus taxed separately from other comprehensive income, they may choose to revoke such election and include the bonus in comprehensive income for assessment purposes when they file their annual IIT return for the year in which the bonus was derived. As such, for taxpayers that are uncertain about which taxing method is more favorable upon receiving their annual bonus, they may tentatively elect the separate taxing method and later decide whether they need to change the

original election when they file the annual IIT return for comprehensive income.

This preferential policy has been extended through 31 December 2023.

Taxpayers with high income generally prefer the separate taxing method for their annual bonuses; however, certain taxpayers may benefit from inclusion of their annual bonuses in comprehensive income if they have unutilized deductions.

Waiver of annual filing and underpaid tax

If a resident individual derives comprehensive income on which advance IIT payments have been withheld and remitted properly by the withholding agent, then such individual is exempt from the annual IIT filing requirement for comprehensive income, and any underpaid tax is waived accordingly, in the following situations:

- The individual's annual comprehensive income does not exceed RMB 120,000; or
- The amount of underpaid IIT for the annual comprehensive income does not exceed RMB 400.

The above waiver of the annual filing requirement and underpaid tax has been extended through 31 December 2023.

This preferential policy could reduce the compliance burden for some middle and low-income earners and their IIT expenditures. Taxpayers may log on to the tax authorities' online IIT portal (or IIT application) and review the automatically pre-populated income information in the draft annual IIT return to determine whether they are eligible for the waiver.

Income from equity incentive plans of listed companies

A resident taxpayer's qualifying income from an equity incentive plan (e.g., for stock options, stock appreciation rights, restricted stock, etc.) of a listed company may be taxed separately from the individual's other comprehensive income. Such qualifying income derived in a tax year must be consolidated for purposes of the IIT assessment. The IIT payable equals the income from the equity incentive plans multiplied by the applicable tax rate less the quick deduction.

This preferential policy has been extended through 31 December 2022.

Affected taxpayers generally benefit from this separate taxing method since the IIT burden on such income may be lower as compared to including such income in comprehensive income for assessment purposes. However, companies may be required to report the relevant information to the tax authorities with respect to the equity incentive plans in order for affected taxpayers to be able to qualify for the separate taxing method. The State Taxation Administration published a circular in October 2021 to enhance the administration on equity incentive plans by requesting companies to submit an informational form and relevant requested documents with respect to their plans within 15 days after the end of the month in which a company decided to establish a plan. In view of this, companies should fulfil any filing requirements to secure the preferential treatment.

Tax issues related to equity incentive plans usually are complicated. Companies should factor tax considerations into a plan design and regularly review tax positions after the plan is implemented to ensure compliance.

Nontaxable benefits in kind for foreign employees

Foreign employees working in China may enjoy certain nontaxable benefits in kind (BIK). Foreign employees that are resident in China may opt to claim either any applicable additional itemized deductions (e.g., children's education, housing rental) or any applicable nontaxable BIK (i.e., children's education, housing rental, language training). Once an election is made, it may not be changed within the tax year.

This preferential policy has been extended through 31 December 2023.

The extension of this policy should be beneficial in retaining foreign employees in China beyond 2021. Businesses with many foreign employees should continue to improve their internal management with respect to foreign employees' nontaxable BIK (e.g., design and implementation of relevant human resources policies, any required information reporting to the tax authorities, reimbursement/payment arrangements, etc.) to ensure compliance. Nevertheless, businesses also should plan for the future expiration of the nontaxable BIK, by preparing transitional compensation and benefit schemes and properly communicating with foreign employees where necessary.

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