附件2：年终奖陷阱

**年终奖陷阱**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **年终奖** | **除以**  **12的商数** | **适用**  **税率** | **速算**  **扣除数** | **应纳税额** | **多发金额** | **增加税额** | **税后金额** |
| 36,000.00 | 3,000.00 | 3% | 0 | 1,080.00 |  |  | 34,920.00 |
| 36,001.00 | 3,000.08 | 10% | 210 | 3,390.10 | 1.00 | 2,310.10 | 32,610.90 |
| 38,566.67 | 3,213.89 | 10% | 210 | 3,646.67 | 2,566.67 | 2,566.67 | 34,920.00 |
| 144,000.00 | 12,000.00 | 10% | 210 | 14,190.00 |  |  | 129,810.00 |
| 144,001.00 | 12,000.08 | 20% | 1,410 | 27,390.20 | 1.00 | 13,200.20 | 116,610.80 |
| 160,500.00 | 13,375.00 | 20% | 1,410 | 30,690.00 | 16,500.00 | 16,500.00 | 129,810.00 |
| 300,000.00 | 25,000.00 | 20% | 1,410 | 58,590.00 |  |  | 241,410.00 |
| 300,001.00 | 25,000.08 | 25% | 2,660 | 72,340.25 | 1.00 | 13,750.25 | 227,660.75 |
| 318,333.33 | 26,527.78 | 25% | 2,660 | 76,923.33 | 18,333.33 | 18,333.33 | 241,410.00 |
| **年终奖** | **除以**  **12的商数** | **适用**  **税率** | **速算**  **扣除数** | **应纳税额** | **多发金额** | **增加税额** | **税后金额** |
| 420,000.00 | 35,000.00 | 25% | 2,660 | 102,340.00 |  |  | 317,660.00 |
| 420,001.00 | 35,000.08 | 30% | 4,410 | 121,590.30 | 1.00 | 19,250.30 | 298,410.70 |
| 447,500.00 | 37,291.67 | 30% | 4,410 | 129,840.00 | 27,500.00 | 27,500,00 | 317,660.00 |
| 660,000.00 | 55,000.00 | 30% | 4,410 | 193,590.00 |  |  | 466,410.00 |
| 660,001.00 | 55,000.08 | 35% | 7,160 | 223,840.35 | 1.00 | 30,250.35 | 436,160.65 |
| 706,538.46 | 58,878.21 | 35% | 7,160 | 240,128.46 | 46,538.46 | 46,538.46 | 466,410.00 |
| 960,000.00 | 80,000.00 | 35% | 7,160 | 328,840.00 |  |  | 631,160.00 |
| 960,001.00 | 80,000.08 | 45% | 15,160 | 416,840.45 | 1.00 | 88,000.45 | 543,160.55 |
| 1,120,000.00 | 93,333.33 | 45% | 15,160 | 488,840.00 | 160,000.00 | 160,000.00 | 631,160.00 |