|  |
| --- |
| **个人所得税预扣率表** |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 个人所得税预扣率表一  （居民个人工资、薪金所得预扣预缴适用）   |  |  |  |  | | --- | --- | --- | --- | | **级数** | **累计预扣预缴应纳税所得额** | **预扣率（%）** | **速算扣除数** | | 1 | 不超过36000元的部分 | 3 | 0 | | 2 | 超过36000元至144000元的部分 | 10 | 2520 | | 3 | 超过144000元至300000元的部分 | 20 | 16920 | | 4 | 超过300000元至420000元的部分 | 25 | 31920 | | 5 | 超过420000元至660000元的部分 | 30 | 52920 | | 6 | 超过660000元至960000元的部分 | 35 | 85920 | | 7 | 超过960000元的部分 | 45 | 181920 |   个人所得税预扣率表二  （居民个人劳务报酬所得预扣预缴适用）   |  |  |  |  | | --- | --- | --- | --- | | **级数** | **预扣预缴应纳税所得额** | **预扣率（%）** | **速算扣除数** | | 1 | 不超过20000元的 | 20 | 0 | | 2 | 超过20000元至50000元的部分 | 30 | 2000 | | 3 | 超过50000元的部分 | 40 | 7000 | |