

外国人在华工作相关政策

Work in China: Policies for Foreign Employees

文/宋佳祎 (By Song Jiayi)

外籍个人个人所得税政策要点

一、征税范围

下列各项个人所得，应当缴纳个人所得税：

- 工资、薪金所得；
- 劳务报酬所得；
- 稿酬所得；
- 特许权使用费所得；
- 经营所得；
- 利息、股息、红利所得；
- 财产租赁所得；
- 财产转让所得；
- 偶然所得。

居民个人取得前款第一项至第四项所得（以下称综合所得），按纳税年度合并计算个人所得税；非居民个人取得前款第一项至第四项所得，按月或者按次分项计算个人所得税。纳税人取得前款第五项至第九项所得，依照本法规定分别计算个人所得税。（居民个人是指在中国境内有住所，或者无住所而一个纳税年度内在中国境内居住累计满183天的个人。非居民个人是指在中国境内无住所又不居住，或者无住所而一个纳税年度内在中国境内居住累计不满183天的个人。）

二、个人所得税优惠政策

Key Points on Individual Income Tax for Foreign Individuals

I. Taxable Scope

The following categories of individual income shall be subject to individual income tax:

- Income from wages and salaries;
- Income from remuneration for personal services;
- Income from author's remuneration;
- Income from royalties;
- Income from business income;
- Income from interest, dividends and bonuses;
- Income from leasing of assets;
- Income from transfer of assets;
- Incidental income.

For forms of income (1) through (4) in the preceding paragraph (hereinafter collectively referred to as "Comprehensive Income") earned by a resident individual, they shall be aggregated on a tax year basis to calculate the individual income tax payable, while the same earned by a non-resident individual shall be calculated separately on a monthly or transaction basis. For forms of income (5) through (9) in the preceding paragraph, the individual income tax payable shall be calculated separately pursuant to the provisions of this Law. (A resident individual means an individual who has a domicile in China, or who has no domicile but has resided in China for 183 days or more in aggregate within a tax year. A non-resident individual means an individual who has no domicile and does not reside in China, or who has no domicile but has resided in China for less than 183 days in aggregate within a tax year.)

II. Individual Income Tax Preferential Policies

Where an individual who does not have residence in China has stayed in China for a total of 183 days or more in each tax year for less than 6 consecutive years, he or she may, after

在中国境内无住所的个人，连续未
满6年、且每一纳税年度在中国境内居住
累计满183天的，向主管税务机关备案
后，其来源于中国境外并由境外单位或
个人支付的所得，免征个人所得税。

在中国境内无住所的个人，在一个
纳税年度内在中国境内居住累计不满90
天的，其来源于中国境内的所得，由境外
雇主支付并且不由该雇主在中国境内的
机构、场所负担的部分，免于缴纳个人所
得税。

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、伙食补
贴、洗衣费，免征个人所得税。纳税人首
次取得或上述补贴金额、支付方式发生
变化的月份，在办理工资薪金所得纳税
申报时，应向主管税务机关报送相关佐
证材料，经核实确认后予以免税。

外籍个人因在中国境内任职、离职
取得的实报实销搬迁收入，合理部分
免征个人所得税，需提交有效佐证材料
并经税务机关核准。但外商投资企业以
“搬迁费”名义按月或定期向外籍员工
发放的款项，应按工资薪金所得计税。

外籍个人按合理标准取得的境内、
外出差补贴，免征个人所得税。纳税人需
向主管税务机关报送佐证材料（交通、
住宿发票复印件或单位正式出差行程单
等），经核准后免税。

外籍个人取得的探亲费，凭交通费
票据复印件免征个人所得税。仅对经税
务机关核实为本人实际探亲使用、频次
合理、年度支出额度合理的部分予以免
税。

外籍个人取得的境内语言培训费、子
女教育费补贴，在合理限额内免征个人
所得税。纳税人需向税务机关提供合法

filing a report with the competent tax authority, be exempt
from individual income tax on his or her income derived from
outside China that is paid by overseas entities or individuals.

An individual who does not have residence in China and
has stayed in China for a total of less than 90 days during a tax
year shall be exempt from individual income tax on the part of
his or her income which is derived from inside China and paid
by an employer outside China and not borne by the employer's
institutions or venues inside China.

Reasonable housing, food, and laundry allowances received
by foreign individuals in non-cash or reimbursement form
shall be exempt from individual income tax. Taxpayers shall,
when filing salary income tax returns in the month following
the initial receipt or any change in the amount/payment
method of such allowances, submit supporting documents to
the competent tax authorities for verification and tax-
exemption approval.

Relocation income reimbursed to foreign individuals for
assuming or leaving positions in China shall be tax-exempt for
the reasonable part, subject to submission of valid supporting
documents and approval by the tax authorities. However,
monthly/regular payments labeled as "relocation expenses"
by foreign-invested enterprises to foreign employees shall be
taxed as salary income.

Domestic and overseas business trip subsidies received by
foreign individuals at reasonable standards shall be exempt
from individual income tax. The taxpayer shall submit
supporting documents (photocopies of transportation/
accommodation invoices or the company's official travel
itinerary) to the competent tax authorities for tax-exemption
approval.

Foreign individuals shall be exempt from tax on family
visit travel expenses, provided that they submit photocopies
of transportation receipts. The exemption applies only to
expenses verified by the tax authorities as genuinely used for
personal visits, with a reasonable frequency and expenditure
limit annually.

Language training fees and children's education subsidies
for studies in China shall be tax-exempt within reasonable
limits. Taxpayers shall provide valid expenditure vouchers
and proof of education duration to the tax authorities for
review.

III. Tips

Criteria for determining the length of residence of
individuals without domicile in China

(1) Where an individual without Chinese domicile has a

支出凭证及受教育时长证明, 经审核后免税。

三、注意事项

中国境内无住所个人居住时间判定标准

(1) 无住所个人在任一公历年度内, 在中国境内居住累计满183天, 若该年度内单次离境超过30天, 则其满183天的连续年度重新计算。

(2) 境内累计居住天数按照实际停留天数计算。在中国境内停留满 24 小时的, 计入1天; 停留不足24小时的, 不计入天数。

外籍个人符合居民个人条件的, 可以选择享受个人所得税专项附加扣除, 也可以选择享受住房补贴、语言训练费、子女教育费等津补贴免税优惠。一个纳税年度内一经选择, 不得变更(政策执行至2027年12月31日)。

四、纳税年度

公历1月1日至12月31日。

五、应纳税所得额计算

居民个人从中国境内和境外取得的所得, 依照本法规定缴纳个人所得税。居民个人的综合所得, 以每一纳税年度的收入额减除费用六万元以及专项扣除、专项附加扣除和依法确定的其他扣除后的余额, 为应纳税所得额。

非居民个人从中国境内取得的所得, 依照本法规定缴纳个人所得税。非居民个人的工资、薪金所得, 以每月收入额减除费用五千元后的余额为应纳税所得额; 劳务报酬所得、稿酬所得、特许权使用费所得, 以每次收入额为应纳税所得额。

六、申报期限

纳税人取得应税所得没有扣缴义务

single departure exceeding 30 days during any calendar year in which they accumulate 183+ days of residence in China, the consecutive-year count for 183-day residence shall restart.

(2) The cumulative days in China shall be calculated based on physical presence. A full day (24+ hours) in China counts as one residence day; partial days shall not be counted.

Foreign individuals qualifying as tax residents may elect either special additional IIT deductions or tax exemptions for housing/language training/children's education subsidies. Such election shall be binding for the entire tax year and may not be altered (valid through December 31, 2027).

IV. Tax Year

From January 1 to December 31 of the Gregorian calendar.

V. Calculation of Taxable Income

Individual income derived by resident individuals from China and overseas shall be subject to individual income tax pursuant to the provisions of this law. For a resident individual's comprehensive income, the taxable income shall be the amount remaining after deducting 60,000 yuan, special deductions, specific additional deductions and other deductions as prescribed by laws and regulations.

Income received by a non-resident individual from within China shall be subject to individual income tax pursuant to the provisions of this law. For the salary and wage income of non-resident individuals, the taxable income shall be the balance of the monthly income after deducting 5,000 yuan. For incomes from remuneration for personal services, author's remuneration, and royalties, the taxable income shall be the amount of each income.

VI. Declaration Period

A taxpayer who derives taxable income without a withholding obligor shall duly submit the prescribed individual tax return and settle the corresponding tax liabilities with the competent tax authority no later than the 15th day of the month immediately following the month in which the income is accrued.

A resident individual who derives income from outside China shall file tax returns and make payments between March 1 and June 30 of the year following the year in which the income is obtained.

A non-resident individual who derives wages and/or salaries from two or more income sources within the territory of China shall duly file the prescribed individual income return and settle all outstanding tax liabilities with the competent tax authority no later than the 15th day of the month immediately following the month in which the income is accrued.

人的,应当在取得所得的次月十五日内向主管税务机关报送纳税申报表,并缴纳税款。

居民个人从中国境外取得所得的,应当在取得所得的次年三月一日至六月三十日内申报纳税。

非居民个人在中国境内从两处以上取得工资、薪金所得的,应当在取得所得的次月十五日内向主管税务机关报送纳税申报表,并缴纳税款。

在华外国人社保与劳动权益管理 要点

一、在华外国人社会保险参保要求

依法参保的外国人,符合条件的,依法享受社会保险待遇。

在中国境内就业的外国人,指依法办理《中华人民共和国外国人工作许可证》等就业证件、护照及外国常驻记者证、居留证件或外国人永久居留身份证,并在中华人民共和国境内合法就业的非中国国籍人员。

与中国签订社会保险双边或者多边协议国家的在华就业外国人,其社会保险事务按照协议规定办理。

【具体参照《在中国境内就业的外国人参加社会保险暂行办法》】

二、参保所需材料及办理流程

用人单位或外国人本人可凭《外国人工作许可通知》或电子社保卡,通过社保网上服务大厅或社保经办机构办理参保登记。社保经办机构核验工作许可信息后,为符合参保条件的外国人建立社会保险号码,社保卡管理服务部门为其制发实体社保卡。外国人申领并领取实体社保卡后,电子社保卡同步提供标准服务。

与中国签订社会保险双边或者多边

Key Points on Social Insurance and Labor Rights Management for Foreigners in China

I. Social Insurance Enrollment Requirements for Foreigners in China

Foreigners covered in the social insurance system shall be entitled to social insurance benefits in accordance with the law once the qualifying criteria are met.

A foreigner working within the territory of China shall refer to a non-Chinese national who is in possession of an employment permit, such as Foreigner's Work Permit, or Press Card for Passport, Foreign Correspondent, Residence Permit, or the Permanent Residence Permit of Foreigners, and is lawfully working within the territory of the People's Republic of China.

A foreigner working within the territory of China from a state which has signed a bilateral or multilateral social insurance agreement with China shall be governed by the said agreement with regard to his or her social insurance affairs.

[For details, please refer to *the Interim Measures for Social Insurance System Coverage of Foreigners Working within the Territory of China*]

II. Required Documents and Procedures for Insurance Enrollment

The employer of a foreigner or the foreigner himself may register for insurance through the social security online service hall or the social security agency with the Notification Letter for Foreigner's Work Permit or the electronic social security card. After verifying the work permit information, the social security agency will establish a social security number for the foreigner who meets the insurance requirements, and the social security card management service department will issue a physical social security card to him. Once the foreigner has applied for and obtained the physical card, the electronic social security card will provide standard services to him or her.

Employees who are nationals of countries that have signed bilateral or multilateral agreements (hereinafter referred to as "agreements") with China on social insurance premiums shall be exempted from the obligation to pay premiums for the specified insurance types within the prescribed period in accordance with the provisions of the agreement if they provide proof of participation in insurance issued by the agreement country within three months of obtaining employment documents in China in accordance with the law. For those who cannot provide proof of participation in

协议（以下统称协议）国家的就业人员，在依法取得在华就业证件之日起三个月内，提供协议国出具的参保证明的，可按协议规定在期限内免缴规定险种的社会保险费。在依法取得在华就业证件满三个月仍不能提供协议国出具的参保证明的，应按规定补缴社会保险费并加收滞纳金。对于协议外险种及协议规定期限外的，应按规定缴纳社会保险费。

在华就业外国人领取养老金的年龄，原则上执行现行退休年龄政策相关规定。外国人在华发生的生育医疗费用，由生育保险基金支付，具体办法由各省、自治区、直辖市规定。

【具体参照中华人民共和国人力资源和社会保障部《关于做好在我国境内就业的外国人参加社会保险工作有关问题的通知》】

三、社会保险待遇领取

外国人就业的，用人单位应当自办理就业证件之日起30日内为其办理社会保险登记。一般由社保经办机构核发社会保险号码，并制发中华人民共和国社会保障卡（以下简称社保卡）。参加社会保险的外国人，符合条件的，依法享受社会保险待遇。可持社保卡在当地定点医疗机构就医、定点零售药店购药，并按规定刷卡结算部分医疗费用。

符合法定领取养老金条件的外国人，依法享受养老保险待遇。

外国人在达到规定领取养老金年龄前离境的，其社会保险个人账户予以保留，再次来中国就业的，缴费年限累计计算。

经本人书面申请终止社会保险关系的，可以将其社会保险个人账户储存额一次性支付给本人。

insurance issued by the agreement country three months after obtaining employment documents in China in accordance with the law, social insurance premiums shall be collected in accordance with regulations and corresponding late payment fees shall be charged. For insurance types outside the agreement and those specified in the agreement beyond the prescribed period, they shall be required to pay social insurance premiums in accordance with regulations.

In principle, the age at which foreigners employed in China receive pension benefits shall comply with the relevant provisions of the current retirement age policy. Maternity insurance expenses incurred by foreigners in China shall be paid by the maternity insurance fund, and the specific measures shall be determined by the provinces, autonomous regions and municipalities directly under the Central Government.

[For details, please refer to *the Notice of the Ministry of Human Resources and Social Security on Issues Concerning the Participation of Employed Foreigners in Social Insurance*]

III. Receiving Social Insurance Benefits

If a foreigner is employed, the employer shall, within 30 days from the date on which the employment certificate is handled, handle the social insurance registration for the foreigner. Typically, the social insurance agency will assign a social security number and issue a Social Security Card of the People's Republic of China (hereinafter referred to as the "Social Security Card"). Foreigners who participate in social insurance and meet the conditions shall enjoy social insurance benefits in accordance with the law. They may use their social security cards to access treatment at designated public hospitals in their area, purchase medicines at designated medical insurance pharmacies, and use their cards to cover a part of their medical expenses.

A foreigner who meets the statutory conditions for receiving a pension may enjoy pension insurance benefits in accordance with the law.

If a foreigner leaves China before reaching the prescribed age for receiving a pension, his or her personal social insurance account shall be retained, and if he or she returns to China for employment, the contribution period shall be calculated cumulatively.

If the social insurance relationship is terminated upon a written application of the foreigner, the balance in the foreigner's personal social insurance account may be paid to the foreigner in a lump sum.

When a foreigner dies, the balance in his or her personal

外国人死亡的,其社会保险个人账户余额可以依法继承。

【具体参照《在中国境内就业的外国人参加社会保险暂行办法》】

四、社保待遇领取注意事项

在境外按月领取社会保险待遇的外国人,应当进行年度资格认证,可提交由其居住国中国使领馆出具的生存证明,或经中国外交机构认证的公证文书,也可通过指定平台完成线上认证;中国缔结的国际条约另有规定的,从其规定。

合法入境的外国人,应当按规定办理社会保险待遇领取资格年度核验,可通过指定线上自助平台办理,或到当地社会保险经办机构现场办理生存状态认证。

五、劳动争议处理

发生劳动争议,可拨打全国公共服务热线12333,或向当地人力资源和社会保障局投诉。

未取得合法就业许可的外国人,明确不适用《中华人民共和国劳动合同法》相关保护,尤其不适用违法解除劳动合同相关规定。

中华人民共和国人力资源和社会保障部官网: www.mohrss.gov.cn

创业与投资

外国自然人、企业或其他组织(统称“外国投资者”),可以在中国境内直接或间接投资。

外商投资项目须办理核准或备案手续。列入《政府核准的投资项目目录》的项目,由有关部门核准;目录以外的项目,向地方政府投资主管部门备案。

*本文依据现行公开政策整理而成,具体执行以当地部门最新规定为准。

social insurance account may be inherited in accordance with the law.

[For details, please refer to *the Interim Measures for Social Insurance System Coverage of Foreigners Working within the Territory of China*]

IV. Tips for Receiving Social Insurance Benefits

Foreigners receiving monthly social insurance benefits outside China shall undergo annual eligibility verification by submitting either a Proof of Survival issued by the local Chinese embassy/consulate in their country of residence, or a document notarized and authenticated by Chinese diplomatic missions, with the alternative option of completing online verification through designated platforms, while provisions in international treaties ratified by China shall take precedence where applicable.

Foreign nationals who legally enter the country shall undergo annual verification of their eligibility for social insurance benefits, which may be completed either through designated online self-service platform in accordance with relevant regulations or by personally certifying their survival status at the local social insurance administration office.

V. Handling Labor Disputes

In case of labor disputes, individuals may either call China's national public service hotline 12333 or file a formal complaint with the local Human Resources and Social Security Bureau.

Foreigners lacking valid employment authorization are expressly excluded from protections under *China's Labor Contract Law*, particularly regarding unlawful termination provisions.

Official Website of the Ministry of Human Resources and Social Security: www.mohrss.gov.cn

Start-ups & Investment

Foreign natural persons, enterprises or other organizations (collectively referred to as "foreign investors") may invest directly or indirectly in China.

Foreign investment projects shall undergo the approval or filing procedures. Projects within the scope of the *Catalogue of Investment Projects Verified and Approved by the Government* are subject to review and approval by relevant authorities, and projects outside the scope are required to be registered with the local government investment authorities.

* This document is compiled based on current publicly available policies; specific implementation shall be subject to the latest provisions of the relevant local authorities.