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200000 150000 20000 25000 A
 10000 20000 A 35000 B
 62500 20000 B 7000

| 收入类型 | 中国 | A国 | B国 |
|-------|--------|--------|-------|
| 工资收入 | 150000 | 200000 | |
| 62500 | 60000 | 25000 | 25000 |
| 20000 | 股息、利息 | 20000 | 10000 |
| | 财产转让所得 | | 20000 |
| 7000 | 已纳个税 | 13680 | 35000 |

20%

$$= 150000 - 60000 \times 10\% - 2520 = 6480$$

$$= 20000 \times (1 - 20\%) \times 20\% = 3200$$

$$= 20000 \times 20\% = 4000$$

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B

$$= 62500 \times (1 - 20\%) = 50000$$

$$= 25000 \times (1 - 20\%) = 20000$$

$$= 150000 + 20000 + 200000 + 50000 - 60000 = 360000$$

$$= 360000 \times 25\% - 31920 = 58080$$

A

$$= \frac{58080 \times 200000}{420000} = 27657.14$$

B

$$= \frac{58080 \times 50000}{420000} = 6914.29$$

2

A

$$10000 \times 20\% = 2000$$

B

$$20000 \times 20\% = 4000$$

3

A

$$20000 \times 20\% = 4000$$

4

A

B

$$\begin{aligned}
 &+ \quad A \quad = \quad + \\
 &\quad \quad \quad = 27657.14 + 2000 + 4000 = 33657.14 \\
 &+ \quad B \quad = \quad + \\
 &\quad \quad \quad = 6914.29 + 4000 = 10914.29 \\
 &5
 \end{aligned}$$

| | | | | | | | |
|---|-------|---|----------|-----------|------|----------|---------|
| A | 35000 | - | 33657.14 | =1342.86 | | 33657.14 | 1342.86 |
| B | 7000 | - | 10914.29 | =-3914.29 | 7000 | | |
| 6 | | | | | | | |

2019 99 ,

$$\begin{aligned}
 &1 \quad = 58080 - 33657.14 + 7000 = 17422.86 \\
 &2 \\
 &A \quad 10000 \times 20\% = 2000 \\
 &B \quad 20000 \times 20\% = 4000 \\
 &3 \\
 &A \quad 20000 \times 20\% = 4000 \\
 &4 \quad = 17422.86 + 2000 + 4000 + 4000 = 27742.86
 \end{aligned}$$

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01088061216 01088061199

geyh@csrc.gov.cn

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