



AAAAA

2000

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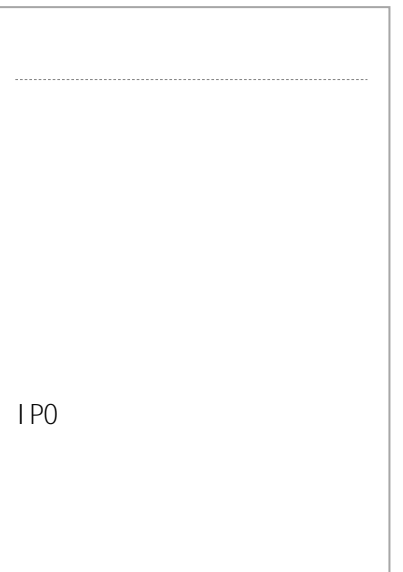
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IPO

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80%

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20%

4 20
 5 180
 6 18 15
 5 5

$$=60+5+4=69$$

$$=20+5+10-10=25$$

$$=19+10+15=44$$

=20

$$=180 \times 80\% = 144$$

$$= \frac{144}{43} + \frac{10}{75.5} + \frac{10}{75.5} + \frac{10}{75.5} + \frac{10}{75.5} \div (1-20\%) \times 20\% = 75.5$$

43

75.5

43

2019 A $=69+25+44+20+144+43=345$

$$=60+5+4=69$$

$$=20+5-10=15$$

10

10

$$=10$$

19

=20

$$=180 \times 80\% = 144$$

$$= \frac{144}{38} + \frac{10}{5} + \frac{10}{5} + \frac{10}{5} + \frac{10}{5} \div (1-10\%) \times 10\% = 28.67$$

$$=18+15+5=38$$

5

28.67

28.67

2019 A $=69+15+10+20+144+28.67=286.67$

010-57961169



10 30

2020 224

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2020

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010-57961169



1. 22 —— (2017 7)
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3. 14 —— (2017 22)

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2X20 4 1 2X20 6 30 60

2X20 3 31

30 2X20 4 1 2X20 6 30 15
-15

30 2X20 4 1 2X20 8 31 30
0

2X20 6 30 30 30 2X20 4 1
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14 ---

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20% 20% 5 000 4
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2005 9 2021 12 31

12

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按日换算后的综合所得税率表

级数	全月应纳税所得额	税率 (%)	速算扣除数
1	不超过 3000 元的部分	3	0
2	超过 3000 元至 12000 元的部分	10	210
3	超过 12000 元至 25000 元的部分	20	1410
4	超过 25000 元至 35000 元的部分	25	2660
5	超过 35000 元至 55000 元的部分	30	4410
6	超过 55000 元至 80000 元的部分	35	7160
7	超过 80000 元的部分	45	15160

2022 1 1

2020 12 48000 2020 120000

12000 ?

1. 48000
 $48000 \div 12 = 4000$ ()
 10% 210
 $= 48000 \times 10\% - 210 = 4590$ ()
 $= (120000 - 60000 - 12000) \times 10\% - 2520 = 2280$ ()
 $4590 + 2280 = 6870$ ()
2. 48000 2020

1. 6

2.

3.

2020 3 1 10000* 1-20% *20%=1600 10300 10300/1.03=10000
 12 31 3% 1%

4.

20%

40%

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	20	0
2	超过20000元至50000元部分	30	2000
3	超过50000元的部分	40	7000

5.

100000* 1-20% *40%-7000=25000
 800

5 800

$$800 \times 5 = 4000 \quad 4000 \times (1 - 20\%) \times 20\% = 640$$

6.

800

0

0



1.

=

$$\div (1 + 5\%) \times 5\%$$

2.

2020 1

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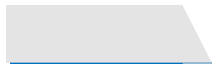
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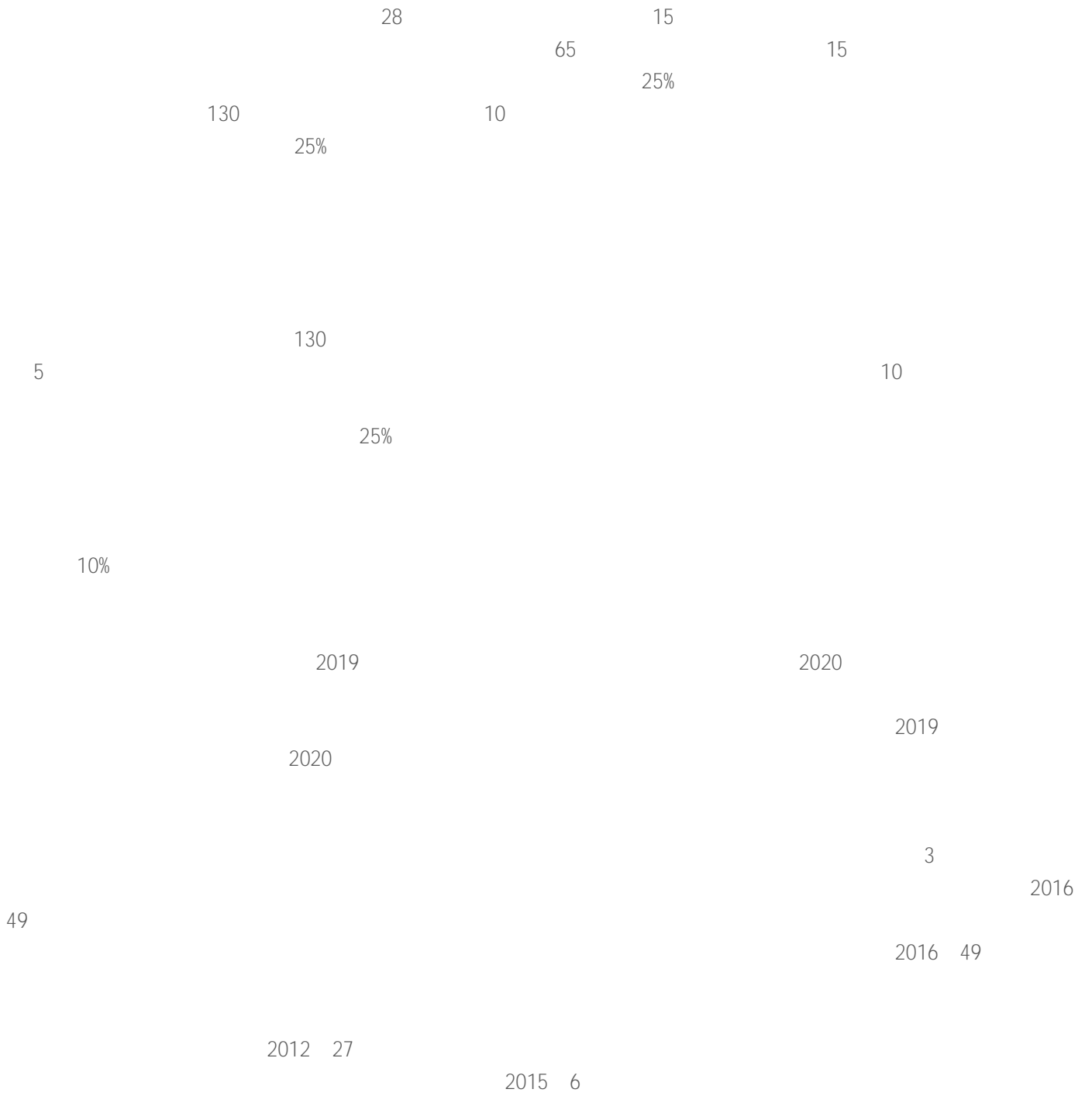
4.

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2020 8





2020 20

2020 35

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2019 4 14 2020 8 7
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2016

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· <http://www.zhcpa.cn/>

