

税收英语对话：董事长所得 PDF转换可能丢失图片或格式，
建议阅读原文

https://www.100test.com/kao_ti2020/129/2021_2022__E7_A8_8E_E6_94_B6_E8_8B_B1_E8_c92_129514.htm 董事长的所得怎么纳税？

How does the general director pay personal income tax 纳税人：我是ABC公司的董事长，想咨询一下我的所得如何纳税。

Taxpayer：yes，I am a general director of s foreign investment company. I want to know how to pay tax on my income？税务局：

能介绍您的情况吗？我有责任为您保密。Tax official：can you explain you conditions in detail？I have an obligation to keep

secret for the taxpayer. 纳税人：我的收入是按董事费和分红的

形式提取的。Taxpayer：I obtain my income in the form of

director fees and dividends. 税务局：您在公司担任什么管理职

务吗？Tax official：do you act as any management position？纳

税人：没有。不过总经理经常在国外，公司的业务是我负责。

Taxpayer：no，but the general manager has been in America for long time，I am actually responsible for the operation within

china. 税务局：您实际上具有总经理的身份。Tax official：

according to what you said，you in fact play the role of general

manager. 纳税人：您的意思是？Taxpayer：what do you mean

？税务局：也就是说您的收入中实际包括了董事费、工资和股息三部分。能提供公司章程和董事会决议吗？Tax official

：I mean your personal income actually include three parts：the director fees，the dividends，and the salaries of general manager.

can you provide the charter of your company and the agreement of

board of director？纳税人：可以。Taxpayer：yes，I can. 税

务局：您是美国人？好，先确定股息部分。外籍人员从外资企业取得的股息收入是免税的。 Tax official : are you American ? good. let us determine the dividends from your company . you know , the dividends obtained by foreigner is exempt from the tax . 纳税人：那很好！ Taxpayer : oh , that is good . 税务局：剩下的收入要划分成董事费和工资两部分。 Tax official : the remains of your income should be divided into director fees and the salaries . 纳税人：工资部分如何确定？毕竟我没有直接领取呀！ Taxpayer : how do you determine the salaries ? after all , I do not receive The salaries actually from my company . 税务局：可以参照同类地区、同类行业或同等规模企业中的工资水平来核定。 Tax official : we can assess it by reference to the level of salaries at similar position in the same place and similar industry . 纳税人：工资的计税方法我了解一些，董事费如何计征？ Taxpayer : I know a little about levying tax on salary , but how do I pay tax on director fees ? 税务局：董事费按劳务报酬计征。 Tax official : the director fees should be paid according to remuneration . 纳税人：与工资的征税有什么不同吗？ taxpayer : what is the different treatment between the salary and remuneration. 税务局：税率和扣除额不一样。 Tax official : they are different in tax rate and deduction. 100Test 下载频道开通，各类考试题目直接下载。详细请访问 www.100test.com