

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_ti2020/165/2021_2022__E7_A8_8E_E6_94_B6_E8_8B_B1_E8_c92_165934.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