

Tax Analysis

Individual income tax reform: Guidance issued for non-domiciled individuals

On 16 and 17 March 2019, China's Ministry of Finance and the State Taxation Administration issued two bulletins (Bulletins 34 and 35) that contain guidance on the individual income tax (IIT) treatment of non-domiciled individuals under the new IIT law. Specifically, the guidance provides that non-domiciled individuals who have not resided in China for 183 days or more in a calendar year for a six-year consecutive period may be exempt from Chinese IIT on their foreign-source income if certain requirements are met and where the non-domiciled individual is outside China for more than 30 continuous days in a particular tax year, the counting period for purposes of the six years will start to run anew. Both bulletins apply retroactively as from 1 January 2019.

According to the IIT law, a domiciled individual is defined as an individual who habitually resides in China due to his/her household registration status, family ties and/or economic interests. Foreign nationals usually are considered non-domiciled individuals.

1. Counting days of presence in China

The IIT law provides that a non-domiciled individual will become a Chinese tax resident if he/she stays in China for 183 days or more in a calendar year. Bulletin 34 provides that, in determining the number of days in China, if an individual is physically present in China for less than 24 hours, that day will not be counted as a day of residence in China.

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Comments

Bulletin 34 provides lenient rules for counting the days spent in China. Non-domiciled individuals who frequently travel between China and other countries are expected to benefit most from the rules. However, it will be interesting to see whether the same rule will be adopted in applying the "183-day" test to determine a service permanent establishment under an applicable tax treaty.

2. "Six-year" rule

The new IIT law replaces the old "five-year" lookback period rule with a "six year" rule to adapt to the new definition of resident that uses the 183-day test. Bulletin 34 provides detailed guidance on whether a non-domiciled individual who becomes a Chinese tax resident is eligible to have his/her foreign-source income be exempt from Chinese IIT.

A non-domiciled individual will be subject to Chinese tax on his/her worldwide income derived in a calendar year in which the individual stays in China for 183 days or more, if in each of the preceding six consecutive years the individual has stayed in China for 183 days or more *and* was not outside China for a single trip of 30 days or more. If either of these requirements is not met, the individual's foreign-source income derived in that calendar year is exempt from Chinese IIT to the extent the foreign-source income is paid by a foreign party.

The six-year clock begins to run as from 2019, irrespective of how many years a non-domiciled individual stayed in China before 2019.

Comments

The new six-year rule signals the government's intention to attract foreign talent, and the refresh of the running of the six-year clock from 2019 effectively provides exemptions to all non-domiciled individuals on their foreign-source income (if paid by foreign parties) until 2024.

3. Tax treatment of comprehensive income

(a) Tax assessment - Nonresidents

Regular salaries and wages: If a non-domiciled individual is a nonresident, the IIT on his/her salaries and wages normally is assessed on a monthly basis. Taxable income is computed by deducting the standard monthly deduction of RMB 5,000 from the taxable gross salaries and wages income. However, since the tax bracket/rate table for comprehensive income under the new IIT law is designed on an annual basis, a modified "monthly" tax bracket/rate table will be used to compute the tax.

An apportionment may be allowed to compute the taxable gross salaries and wages income (see below in sections 3(c) and 3(d)).

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Bonuses relating to multiple months: For a non-domiciled individual who is a nonresident, a preferential taxing method may be granted to bonuses received by the individual during one month, where the tax is assessed separately from that on other salaries and wages derived in the same month, according to the following formula:

$$\text{Tax payable} = (\text{Taxable gross income of the bonus} / 6 \times \text{applicable tax rate} - \text{quick deduction}) \times 6$$

It is worth noting that there are no deduction from the taxable gross income of the bonus when applying the formula, and the modified monthly tax bracket/rate table will be used.

The preferential method may be used only once for each nonresident individual in a calendar year.

An apportionment may be allowed to compute the taxable gross income of the bonus (see below in section 3(e)).

Stock incentive income: For a non-domiciled individual who is a nonresident, a similar preferential taxing method may be granted for stock incentive income, where the tax is assessed separately from that on other salaries and wages, based on the following formula:

$$\text{Tax payable for the month in which the stock incentive income is derived} = [(\text{Accumulated taxable stock incentive income derived within the calendar year} / 6) \times \text{the applicable tax rate} - \text{quick deductions}] \times 6 - \text{Tax already paid on stock incentive income during the calendar year}$$

Stock incentive income includes income derived from stock options, restricted stock, stock appreciation rights, share awards and any other discounts or subsidies offered by employers under stock purchase plans.

Similar to the treatment on bonuses relating to multiple months, no items may be deducted from taxable stock incentive income when applying the formula, and the modified monthly tax bracket/rate table will be used.

An apportionment may be allowed to compute taxable gross stock incentive income (see below in section 3(e)).

Remuneration for (independent) services, authors' remuneration and income from royalties: The tax is assessed on a monthly or transactional basis, using the modified monthly tax bracket/rate table.

(b) Tax assessment - Residents

According to the new IIT law, if a non-domiciled individual becomes a resident in a calendar year, the IIT on his/her comprehensive income for that year is assessed on an annual basis, based on the following formula:

$$\text{Tax payable} = (\text{annual salaries and wages} + \text{annual remuneration for (independent) services} + \text{annual authors' remuneration} + \text{annual income from royalties} - \text{standard deductions} - \text{itemized deduction} - \text{additional itemized deduction} - \text{other deductions}) \times \text{applicable tax rate} - \text{quick deduction}$$

"Annual salaries and wages" is the sum of the taxable gross salaries and wages income in each month in the calendar year. An apportionment may be allowed to compute the monthly taxable gross salaries and wages income (see sections 3(c) and 3(d)).

"Annual Remuneration for (independent) services, authors' remuneration and income from royalties" is the sum of the taxable income in each transaction in the calendar year under relevant income categories respectively.

Before 1 January 2022, if the non-domiciled individual is a foreign national and opts to enjoy nontaxable benefits-in-kind (i.e. housing, children education expenses, etc.), no additional itemized deduction is allowed.

(c) Taxable gross salaries and wages income: Non-domiciled individuals (non-senior executives)

For a non-domiciled individual who does not hold a senior executive position of a Chinese resident company, the individual's salaries and wages attributable to the non-China working days are considered foreign-source income and, therefore, may be exempt from Chinese IIT if certain conditions are fulfilled. To obtain the exemption, the total salaries and wages may have to be apportioned according to the relevant factors (e.g. the ratio of the number of working days in China in a month to the number of total days in the month) for IIT purposes. The following table summarizes the principles used to compute the taxable gross salaries and wages income by non-domiciled individuals in different scenarios:

Tax residence status	Physical stay in China during a calendar year	Taxable gross salaries and wages income (i.e. portion of salaries and wages taxable in China)
Nonresident (non-senior executive)	No more than 90 days	Salaries and wages attributable to domestic working days, and paid or borne by a domestic employer (Formula 1 in Bulletin 35)
	More than 90 days but less than 183 days	Salaries and wages attributable to domestic working days (Formula 2 in Bulletin 35)
Resident (non-senior executive)	183 days or more (and in any year of the preceding six consecutive years, the individual stayed in China for less than 183 days or was outside China on a single trip for more than 30 days)	All salaries and wages, except those attributable to foreign working days and paid by a foreign employer (Formula 3 in Bulletin 35)
	183 days or more (and for each year of the preceding six consecutive years, the individual stayed in China for 183 days or more, and was <i>not</i> outside China on a single trip for more than 30 days)	All salaries and wages

Where a non-domiciled individual holds a foreign position and applies for an apportionment of the salaries for IIT based on the number of domestic/foreign working days:

- Domestic working days include the actual working days in China, as well as relevant public holidays, personal leave days and days the individual was participating in training both within and outside China;
- If the individuals stay in China for less than 24 hours in a day, the day will be counted as a half day to compute the domestic working days; and
- The number of foreign working days is computed by deducting the number of domestic working days from the number of total days in a calendar month.

A "domestic employer" may refer to a domestic party that employs the individual or a Chinese establishment of the individual's foreign employer. If the domestic employer is subject to Chinese enterprise income tax on a deemed-profit basis or is exempt from Chinese enterprise income tax as a result of zero business revenue, the domestic employer is deemed to have paid or borne the salaries and wages earned by the individual from working for the employer.

(d) Taxable gross salaries and wages income: Non-domiciled individuals (senior executives)

The remuneration (including relevant bonuses, stock incentive income) derived by a non-domiciled individual from holding a senior executive position of a Chinese resident company is considered Chinese-source income, regardless of the working location. Senior executives include (general) managers, deputy (general) managers, chiefs of various functions, directors and individuals in other similar management positions of an enterprise. This position is consistent with previous rules.

The following table summarizes the principles used to compute the taxable gross salaries and wages income by such non-domiciled individuals:

Tax residence status	Physical stay in China during a calendar year	Taxable gross salaries and wages income (i.e. portion of salaries and wages taxable in China)
Nonresident (senior executive)	No more than 90 days	Salaries and wages paid or borne by a domestic employer (i.e. the resident company in which the individual holds the senior executive position)
	More than 90 days but less than 183 days	All salaries and wages, except those attributable to foreign working days and paid by a foreign employer (Formula 3 in Bulletin 35)
Resident (senior executive)	183 days or more (and in any year of the preceding six consecutive years, the individual stayed in China for less than 183 days or was outside China on a single trip for more than 30 days)	Same as that for non-senior executives
	183 days or more (and for each year of the preceding six consecutive years, the individual stayed in China for 183 or more, and was <i>not</i> outside China on a single trip for more than 30 days)	Same as that for non-senior executives

(e) Bonuses relating to multiple months and stock incentive income

The above sourcing rules also apply to bonuses relating to multiple months and stock incentive income, in particular:

- Where bonus or stock incentive income is received by the non-domiciled individual when he/she is performing duties in China, the portion of the income that is attributable to a foreign working period is considered foreign-source income;
- Where bonus or stock incentive income is received by the non-domiciled individual after the individual completes his/her assignment in China (or even after he/she has left China), the portion of the income that is attributable to the China working period is considered Chinese-source income;
- If the bonus or stock incentive income has to be time-apportioned to arrive at the Chinese-source income for IIT purposes, the apportionment must be made at a ratio based on the number of relevant domestic working days to the total number of days relating to the income; and

- If the individual receives multiple streams of bonuses or stock incentive income in one month, and each income stream relates to different working periods, each income stream must be separately time-apportioned (where necessary) and then added up to reach the total Chinese-source income of that month for IIT purposes.

Comments

Bulletin 35 generally follows and consolidates the previous IIT rules on income sourcing for non-domiciled individuals. However, the bulletin changes the time-apportion approach by apportioning the taxable income rather than the tax. This approach is more consistent with international practice and is more beneficial for taxpayers.

Bulletin 35 also provides a favorable tax computation method for nonresidents' bonuses and stock incentive income by taxing them separately from other comprehensive income and spreading the income over six months to effectively achieve a lower marginal rate.

4. Application of tax treaties

Where a non-domiciled individual is resident in a treaty partner jurisdiction for the treaty application purposes, Bulletin 35 confirms that the individual has the option to apply the treaty articles to determine the IIT treatment. The following table summarizes the general rules on treaty application:

Treaty articles	Affected items of comprehensive income	Treaty benefits
Employment income	Salaries and wages	<p>Where a non-domiciled individual is resident in a treaty partner jurisdiction for the purposes of treaty application, the individual's qualifying salaries and wages may be exempt from Chinese IIT under the treaty. The exemption is achieved by apportioning the income (under Formula 1 or 2 in Bulletin 35) for IIT purposes.</p> <p>Where the individual is a nonresident of China, treaty benefits may be claimed when the income is derived.</p> <p>Where the individual is a resident of China under Chinese domestic law (but still a resident of the treaty partner jurisdiction under the treaty), treaty benefits may be claimed either when the monthly advance IIT withholding tax return is filed or when the annual tax return is filed.</p>
Independent personal services and business profits	Remuneration from independent services, authors' remuneration	<p>Where a non-domiciled individual is resident in a treaty partner jurisdiction for the purposes of treaty application, the individual's qualifying remuneration from independent services or authors' remuneration may be exempt from Chinese IIT under the treaty.</p> <p>Where the individual is a nonresident of China, treaty benefits may be claimed when the income is derived.</p> <p>Where the individual is a resident of China under Chinese domestic law (but still a resident of the treaty partner jurisdiction under the treaty), treaty benefits may be claimed either when the advance IIT withholding tax return is filed or the annual tax return is filed.</p>

Treaty articles	Affected items of comprehensive income	Treaty benefits
Directors' fees	Salaries and wages, remuneration from independent services	<p>Where a non-domiciled individual is resident in a treaty partner jurisdiction for the purposes of treaty application and holds a senior executive position in a Chinese company, the special income sourcing rules for senior executives (see section 3(d)) under domestic law may not be applied if:</p> <ul style="list-style-type: none"> • The treaty does not contain an article on directors' fees; or • The treaty has a directors' fees article, but it cannot be applied (notably, where a senior executive's employment income is not covered by the article)
Royalties and fees for technical services	Royalties, remuneration from independent services, authors' remuneration	<p>Where a non-domiciled individual is resident in a treaty partner jurisdiction for the purposes of treaty application, the IIT on the individual's qualifying income may be subject to the limitation on taxable income or tax rate as required by the treaty.</p> <p>Where the individual is a resident of China under Chinese domestic law (but still a resident of the treaty partner jurisdiction under the treaty), treaty benefits may be claimed at the time the monthly advance IIT withholding tax return is filed; when the individual files the annual return, the income may be separately taxed from other comprehensive income, subject to the limitation on taxable income or tax rate under the treaty.</p>

Comments

Bulletin 35 explains the application of the relevant tax treaty articles to comprehensive income derived by non-domiciled individuals and clarifies that non-domiciled individuals may choose whether to enjoy treaty benefits (if eligible). In other words, if the tax treatment under domestic law is more favorable, a taxpayer may opt to give up the treaty benefits.

Bulletin 35 does not mention the relevant procedural requirements to obtain benefits under a tax treaty. We understand that the existing rules on the documentation and information reporting requirements should be followed to claim benefits. Taxpayers (and their agents) that wish to claim treaty benefits should familiarize themselves with the requirements and ensure they are in compliance.

5. Administration

(a) Estimation of length of stay in China

Residence status and the tax treatment of a non-domiciled individual depends on the number of days the individual stays in China in a tax year. Therefore, when a tax return is filed mid-year, it generally will be necessary to estimate the non-domiciled individual's length of stay in China for the full year and determine the filing basis, followed by a retroactive adjustment to the filing basis and relevant returns if the actual situation differs from the estimation.

Bulletin 35 provides the following rules:

- Where a non-domiciled individual is estimated to be a nonresident, but subsequently he/she becomes a resident for a tax year (i.e. the actual stay period is longer than the estimation), the filing basis for advance IIT withholding remains unchanged, and the individual will be required to make a retroactive adjustment and settle the over-/underpaid tax when filing the annual tax return for that year. If the individual leaves China mid-year and is expected not to return in the same year, he/she may opt to make the adjustment and settle the tax before departing China.

- Where a non-domiciled individual is estimated to be a resident individual, but subsequently he/she becomes a nonresident for a tax year (i.e. the actual stay period is shorter than the estimation), the tax authorities must be notified within 15 days from the end of the relevant year, and the retroactive adjustment and tax settlement must be made at that time. If the adjustment and tax settlement are made within the stipulated timeframe and the adjustment results in an underpayment of IIT for the previous months of that year, no late payment surcharges will be imposed on the collection of underpaid tax.
- Where a non-domiciled individual is estimated to stay in China for less than 90 days in a tax year (or 183 days in a stipulated period under an applicable tax treaty), but the individual's actual length of stay reaches 90 days in that year (or 183 days in a stipulated period under an applicable treaty), the tax authorities must be notified within 15 days from the end of the month in which the 90-day (or 183-day) threshold is reached, and the retroactive adjustment and tax settlement must be made at that time. If the adjustment and tax settlement are made within the stipulated timeframe and the adjustment results in an underpayment of IIT for the previous months of that year, no late payment surcharges will be imposed on the collection of underpaid tax.

Comments

Many non-domiciled individuals and their IIT withholding agents are concerned about whether to treat the individual as a resident or a nonresident for tax computation purposes when the individual's residence status for a tax year is pending, and whether late payment surcharges would be imposed if a retroactive adjustment results in an underpayment for previous months. Bulletin 35 provides a practical approach to this issue. However, affected parties still must fulfill reporting obligations and make any retroactive adjustment within the stipulated timeframe to avoid late payment surcharges or penalties.

(b) Salaries and wages paid by overseas related parties of domestic employers

Where a non-domiciled individual earns salaries and wages from employment in China, and the salaries/wages are paid in whole or in part by the overseas related party of the domestic employer, the individual may file the tax return and pay the tax on his/her own or request that the domestic employer pay the tax on the individual's behalf. If the domestic employer is not asked to pay the tax on the individual's behalf, the employer must report the information to the tax authorities within 15 days from the end of the month in which the income is paid. The information to be reported includes that relating to the individual's work arrangement, overseas payments, contact details for the individual, etc.

Comments

Where salary income from domestic employment is paid by overseas parties, instead of requiring the domestic employer to pay IIT in all cases (as under the previous rules), Bulletin 35 allows the individual to choose whether to pay the tax or ask the domestic employer to pay and file a tax return. Although the new rules appear more flexible and practical, domestic employers still are required to report the relevant salary information even if they do not have to file a return and pay IIT.

Conclusion and recommendations

To encourage foreign talent to live and work in China, the two new bulletins introduce favorable treatment for non-domiciled individuals (e.g. a lenient day-counting rule, the fresh start of the six-year clock from 2019 and apportionment at the income level (rather than tax level)).

Nevertheless, Chinese IIT for non-domiciled individuals continues to be one of the most difficult areas in Chinese taxation. Both employers and individuals should handle Chinese IIT affairs with due care, in particular:

- Foreign nationals should understand the new day counting rule, carefully plan their travel schedules and keep proper travel records.
- Both employers and non-domiciled employees should familiarize themselves with the Chinese IIT sourcing rules and apply the correct apportionment formula to exclude non-taxable salaries and wages from taxable income subject to Chinese IIT.
- Employees who hold positions in both China and another jurisdiction and thus use an apportionment formula should ensure that sufficient and proper documentation is prepared to support the income apportionment. The documentation generally should include the employment or assignment contract, description of job responsibilities for both the foreign and Chinese positions, travel records, etc.
- Employers and non-domiciled employees should understand the taxation rules for non-routine salaries (notably bonuses relating to multiple months and stock incentive income). For income derived after 1 January 2019 but where the tax return was filed and tax paid according to the old rules, affected parties should file a (timely) claim for a refund of any overpaid tax.
- For complex employment and salary payment arrangements, Chinese employers should be aware of their compliance obligations, particularly where foreign affiliates pay the relevant salaries to the individual. If necessary, employers may wish to seek support from tax professionals.
- In addition to the Chinese IIT issues, companies sending non-domiciled individuals to China should consider the corporate tax implications arising from any assignment arrangement.

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