



Outsourcing newsletter - **Preferential policy on disabled fund is announced**

Dear Madam, dear Sir,

The Ministry of Finance announced the extension of existing preferential policies on disabled fund for SMEs. We summarize down below key takeaways.

Should you have questions as to how these measures will impact you, please do not hesitate to reach out to your Mazars contact.

Mazars AOS Team

The Ministry of Finance announced the extension of existing preferential policies on disabled fund for SMEs. We summarize down below key takeaways.

- Disabled fund is exempted for enterprises with a headcount of less than 30.
- 50% disabled fund collection if the proportion of disabled employees is more than 1%.
- 90% disabled fund collection if the proportion of disabled employees is less than 1%.

This policy is implemented from **1 January 2023 to 31 December 2027**.

Points of attention

- If headcount exceeds 30 and no disabled employee hired, normal disabled fund calculation applies.

Should you have questions as to how these measures will impact you, please do not hesitate to reach out to your Mazars contact.

References:

Ministry of Finance, [2023] No.8: Notice on Continuing the Implementation of the Preferential Policy of Employment Security Fund for Persons with Disabilities (link [here](#) in Chinese).

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