



**Manage Your Cross-Border Workforce Webinar: Tax and social security implications
for employers and employees between China and Singapore**
管理您的跨境雇员网络研讨会：中新两国雇主的税务和社会保障影响

Post-webinar summary
网络研讨会后总结

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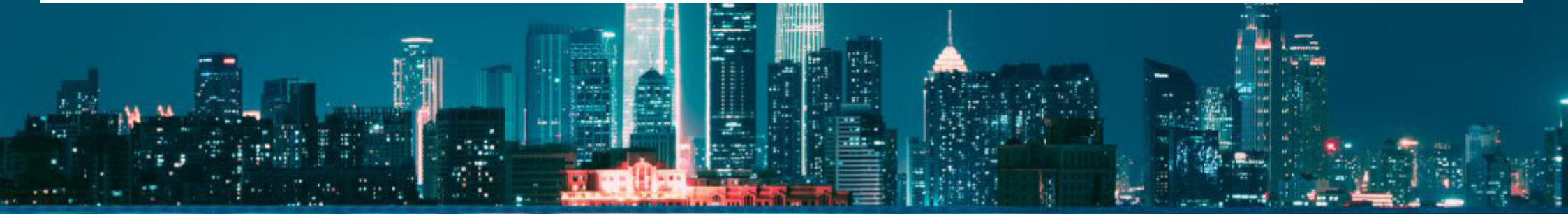
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Introduction

About Forvis Mazars 关于富睿玛泽



Forvis Mazars is a leading global professional services network operating under a single brand with just two members: Forvis Mazars, LLP in the United States and Forvis Mazars Group SC, an internationally integrated partnership operating in over 100 countries and territories. Both members share a commitment to providing unmatched client experience, delivering audit & assurance, tax, advisory and consulting services across the globe.

Combined we are:

40,000+ professionals

100+ countries and territories

Forvis Mazars (富睿玛泽) 是一个领先的全球性专业服务网络, 以单一品牌运营。该网络仅由两名成员组成: 美国的Forvis Mazars有限责任合伙, 以及在全球逾100个国家和地区开展业务的国际一体化合伙企业Forvis Mazars集团。我们致力于在全球范围内提供审计与鉴证、税务和咨询服务, 确保每位客户都能获得无与伦比的体验。

我们拥有:

40,000+名专业人士

100+个国家及地区

Introduction

About Zhongshen Zhonghuan 关于中审众环

Zhongshen Zhonghuan Certified Public Accountants LLP was established in 1987. Its main office (headquarters) is located in Wuhan, with a management headquarters in Beijing. It is one of the first large-scale Chinese brand accounting firms engaged in high-end businesses such as securities, futures, finance, and central enterprises. In addition to the main office in Wuhan, Zhongshen Zhonghuan has 35 branches in more than 30 provinces, cities, and autonomous regions across the country, as well as in the Hong Kong Special Administrative Region. Its comprehensive strength has consistently ranked among the top ten Chinese brand accounting firms for many years.

中审众环会计师事务所(特殊普通合伙)成立于1987年,总所(总部注册地)位于武汉,在北京建有管理总部,是全国最早从事证券、期货以及金融、央企等高端业务的大型中国品牌会计师事务所之一。除武汉总所外,中审众环还在北京、上海等全国30多个省市、自治区以及香港特别行政区设有35家分支机构,综合实力连续多年稳居中国品牌会计师事务所前十名。

Speakers 研讨会发言人

If you're looking to further understand how these regulations can be better optimised for your business operations and to ensure compliance within your country, our team of experts is here to help. Reach out to us for a consultation session tailored to your company's needs in China and/or Singapore.

如果您希望进一步了解如何更好地优化这些法规以适应您的业务运营并确保在您的国家内合规, 我们的专家团队将为您提供帮助。请联系我们, 根据您公司在中国和/或新加坡的需求进行量身定制的咨询。



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Key Takeaways 研讨会关键点

China: Social Security and Income Tax Implications

中国:社会保障和所得税影响

With the cross-border expansion of firms prevalent in today's society, understanding tax and social security implications are essential to ensuring a seamless and fuss-free transition. In this webinar, several of our tax experts in China and Singapore delved into the specifics of such implications between these two countries, touching based on groups including frequent business travellers, international assignees, and local hires in Singapore.

Key takeaways

China: Social Security and Income Tax Implications

- **Social Security:** Employers are required to contribute to the social security system, covering pensions, medical insurance, unemployment, work injury insurance, and housing funds. If an employee is frequently travelling or on international assignments, the social security obligations may differ based on the employee's residence status and the duration of their assignments. Employers must assess each case carefully to comply with Chinese social security requirements.
- **Income Tax Implications:** Chinese employers must ensure the proper taxation of employees who travel abroad or are working in different jurisdictions. The **China Individual Income Tax (IIT)** applies to both residents and non-residents. In general, individuals who have domiciled in China are considered tax residents. This group of tax residents also constitute employees who have resided for more than 183 days in one year, and are automatically subjected to China IIT. When these employees have frequent international business travel or are on long-term international assignment, it is quite likely that they would be subjected to double taxation – both on their China-source income and their foreign-source income. As such, employers should be aware of the tax treaties between China and other countries, including Singapore, to avoid double taxation and ensure tax obligations are correctly met.

随着当今社会企业跨境扩张的盛行,了解税收和社会保障的影响对于确保无缝、无忧的过渡至关重要。在本次网络研讨会上,我们在中国和新加坡的几位税务专家深入探讨了这两个国家之间此类影响的具体情况,涉及的群体包括经常出差的商务人士、国际外派人员和新加坡本地雇员。

研讨会关键点

中国:社会保障和所得税影响

- **社会保障:**雇主必须向社会保障体系缴纳费用,涵盖养老金、医疗保险、失业保险、工伤保险和住房公积金。如果雇员频繁出差或进行国际派遣,社会保障义务可能会根据雇员的居住状态和派遣期限而有所不同。雇主必须仔细评估每个案例,以符合中国的社会保障要求。
- **所得税影响:**中国雇主必须确保对出国旅行或在不同司法管辖区工作的雇员进行适当的征税。**中国个人所得税(IIT)**适用于居民和非居民。对于中国有住所的个人来讲,他们往往是中国税收居民。该纳税居民群体也包括一年内居住超过183天的雇员且自动缴纳中国个人所得税。当他们因为任职受雇需要到境外频繁出差或者被派遣至境外工作,他们将可能面临双重征税——既包括中国来源的收入,也包括外国来源的收入。因此,雇主应了解中国与其他国家(包括新加坡)之间的税收协定,以避免双重征税并确保正确履行税务义务。

Key Takeaways 研讨会关键点

Singapore: Tax and Immigration Implications

新加坡:税务和移民影响

Tax Implications for Employees Working for Chinese Employers:

Employees who are employed by Chinese companies and temporarily travel to Singapore for business purposes must comply with Singapore's tax rules. Depending on the duration of the business visit and if the employment is exercised in Singapore, these employees may be considered tax residents or non-residents under Singapore tax law. Frequent business travellers who have worked or stayed in Singapore for the following are considered tax residents:

- At least 183 days in the previous calendar year; or
- Continuously for three consecutive years; or
- Continuous period straddling 2 calendar years and total period of stay is at least 183 days.
- Hence, proper tax reporting is essential to ensure compliance and avoid penalties.

Immigration Requirements for Foreigners in Singapore: For Chinese nationals working in Singapore, meeting immigration requirements is a key consideration. Work passes such as Employment Passes, S Passes, or Work Permits may be required, depending on the job and qualifications. Employers need to ensure their employees have the correct visa or work authorisation to avoid immigration violations.

Tax Reporting Requirements for Singapore Employers and Employees:

If the employment is exercised in Singapore, employers are required to report the employment income of their employees, and employees are responsible for filing their income tax return. The Inland Revenue Authority of Singapore (IRAS) oversees tax filings, and employers must stay updated on the latest requirements for accurate and timely reporting.

为中国雇主工作的雇员的税务影响: 受雇于中国公司并出于商业目的临时前往新加坡的雇员必须遵守新加坡的税务规则。根据新加坡税法, 这些雇员可能被视为税务居民或非居民, 具体取决于商务访问的持续时间以及是否在新加坡受雇。频繁新加坡工作或停留以下时间的商务旅客将被视为税务居民:

- 前一个日历年内至少183天; 或
- 连续三年; 或
- 跨越两个日历年的连续期间, 总停留时间至少为183天。
- 因此, 正确的税务申报对于确保合规和避免处罚至关重要。

外国人在新加坡的移民要求: 对于在新加坡工作的中国公民, 满足移民要求是一项关键考虑因素。根据职位和资格, 可能需要工作准证, 例如就业准证 (Employment Pass)、S 准证 (S Pass) 或工作许可证 (Work Permit)。雇主需要确保其雇员拥有正确的签证或工作许可, 以避免违反移民法。

新加坡雇主和雇员的税务申报要求: 如果在新加坡受雇, 雇主需要为雇员提交年度税务申报表, 雇员则负责申报其收入。新加坡税务局 (IRAS) 负责监督税务申报, 雇主必须及时了解最新要求, 以确保准确和及时的申报。

Key Takeaways 研讨会关键点

Singapore Global Investor Programme (GIP)

新加坡全球投资者计划 (GIP)

The GIP provides the opportunity for foreigners to scale up their businesses and leverage Singapore's economy for investment growth. To qualify for this programme, business owners are required to have a substantial business track record and successful entrepreneurial background.

GIP为拥有外籍员工提供扩大业务规模并利用新加坡经济实现投资增长的机会。要符合该计划的资格,企业主必须拥有丰富的商业记录和成功的创业背景。

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Forvis Mazars Group SC is an independent member of Forvis Mazars Global, a leading professional services network. Operating as an internationally integrated partnership in over 100 countries and territories, Forvis Mazars Group specialises in audit, tax and advisory services. The partnership draws on the expertise and cultural understanding of over 40,000 professionals across the globe to assist clients of all sizes at every stage in their development.

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