

浅谈 2018 年个人所得税改革的意义

摘 要

个人所得税受到国家税收和居民利益的双重影响。目前经济全球化进程越来越快我国经济的发展也非常迅速，中国使用的旧个人所得税模式已经不能适应时代潮流，不能充分发挥其在财政收入，调节收入分配和稳定经济运作中的作用。本次课题主要是依据以往的经验以及国际上的改革经验，针对于我国 2018 年对于个人所得税的改革意义以及变化进行研究，提出一些个人所得税改革进程中的问题，还对这些问题进行讨论提出相应的解决办法。

关键词： 个人所得税，税收，改革

Abstract

Personal income tax is not only related to the tax of the country, but also closely related to the interests of residents. With the impact of economic globalization and the rapid development of the Chinese economy, the old personal income tax model used in China has not been able to adapt to the trend of the times and can not fully play its role in fiscal revenue, adjusting income distribution and stabilizing economic operations. Based on foreign experience and Chinese personal income tax reform experience, this paper analyzes the significance and changes of China's personal income tax reform in 2018, reveals the problems existing in personal income tax reform, and puts forward corresponding countermeasures and suggestions.

Key words: Personal income tax, Tax revenue, Reform

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