
MEMORANDUM

TO: Foreign National (Chinese)
FROM: Ruth Erb, Managing Director, Accounting Operations
SUBJECT: Foreign National Income Taxation Analysis
DATE: September 1, 2019

The United States has Bilateral Treaty Benefits signed with more than 65 countries around the world. Treaty benefits provide an exemption from, or a reduced rate of, withholding for specific items of income. 美国与全球超过 65 个国家签署了双边条约。条约优惠规定对特定收入项目实行豁免或降低预扣税率。

What does this mean? 这代表了什么？

If a tax treaty between the United States and your country exists, we would apply the rules based on the benefits of the treaty. To find out if your country of residency has a treaty benefit with the United States, please visit IRS Publication 901: <https://www.irs.gov/pub/irs-pdf/p901.pdf>. Treaty benefits can only be extended to those payees who have completed the Sprintax Calculus process and submitted the required documentation.

如果美国 and 贵国之间存在税务条约,我们将根据条约的优惠适用规则实施。要了解您的居住国是否与美国之间是否存在条约优惠,请查阅 IRS 出版物 901:<https://www.irs.gov/pub/irs-pdf/p901.pdf>。条约优惠只能适用于已完成外国国家信息系统(Sprintax Calculus)流程并提交所需文件的收款人。

If a tax treaty between the United States and your country does not exist, or does not include your specific items of income, or if the Sprintax Calculus process is not completed, we would apply the full tax rate for Non-Resident Aliens. 如果美国 and 贵国之间不存在税务协定,或者不包括您的特定收入项目,或者如果 FNIS 流程未完成,我们将对非居民外国人适用全额税率。

What is the tax rate? 什么是税率？

Services provided in the United States are US Source Income and subject to taxation at the rate of 30% of the gross payment. This rule applies to payments made to both businesses and individuals. The taxes assessed are withheld at time of payment. 在美国提供的服务即为美国来源收入,应纳税额为总付款额的 30%。本规则适用于向企业和个人支付的款项。相应税款在付款时被扣缴。