



Disability Employment Security Fund Payment Methods

November 2016

Disabilities Employment Security Fund									
Province/City	Calculation Method								
Guangdong	<p>Payable amount = (number of total employees during the previous year *1.5% – number of hired disabled persons) * average annual salary for all employees on that company’s payroll during the previous year</p> <p>保障金年缴纳额= (上年用人单位在职职工人数×1.5%- 上年用人单位实际安排的残疾人就业人数) ×上年用人单位 在职职工年平均工资</p>								
Jiangsu	<p>Payable amount = (number of total employees during the previous year *1.5% – number of hired disabled persons) * 100% of the average salary in the locality during the previous year</p> <p>单位应缴纳残疾人就业保障金金额=(单位上年度末职工总人数×1.5%-单位已安置残疾职工数)×(本地区上年度职工平均工资收入×100%)</p>								
Suzhou (only for Gusu district and Suzhou National Hi-Tech District)	<p>Payable amount = number of total employees during the previous year *1.5%*2016 disability payable standard – number of hired disabled persons*2016 disability payable standard</p> <p>(本单位应缴年度残疾人就业保障金=上年末单位从业人员总数×1.5%×2016 年征缴标准—本单位已经安排从业残疾人员总数×2016 年征缴标准)</p> <p>2016 disability payable standard is 41,725RMB per person.</p> <p>In order to encourage big enterprises to hire more disabled person, there is a percentage discount towards the disability payable standard for companies with more than 500 employees.</p> <table border="1"> <thead> <tr> <th>Numbers of employees</th> <th>Percentage discount towards the disability payable standard in 2016</th> </tr> </thead> <tbody> <tr> <td>501—1000</td> <td>40%</td> </tr> <tr> <td>1001—5000</td> <td>20%</td> </tr> <tr> <td>More than 5000</td> <td>10%</td> </tr> </tbody> </table>	Numbers of employees	Percentage discount towards the disability payable standard in 2016	501—1000	40%	1001—5000	20%	More than 5000	10%
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Qingdao	<p>Payable amount = (number of total employees during the previous year *1.5% – number of hired disabled persons) * average salary in the locality during the previous year</p>								

	<p>应缴纳的保障金=(单位上年度在职职工总数×1.5% -已安排残疾职工人数)×本地区上年度职工年平均工资。</p>
Fujian	<p>Payable amount = (number of total employees during the previous year *1.5% – number of hired disabled persons) * average salary in the locality during the previous year</p> <p>应缴纳的保障金=(单位上年度在职职工总数×1.5%(上海市为 1.6%)-已安排残疾职工人数)×本地区上年度职工年平均工资。</p>
Xiamen	<p>Monthly Payable amount = (number of total employees during the previous year *Placement Ratio (0.8% for Xiamen)- number of hired disabled persons) *average monthly social salary *60% *(1- Reduction Ratio)</p> <p>应缴残疾人就业保障金 = [在职职工年汇总人数 * 安置比率 0.8% - 安置残疾人年汇总人数] * 上一年度月社平工资 * 60% * (1 - 减免比率) ；</p> <p>Reduction Ratio is provided by the Employment Management Center for the Disabled. This ratio is not listed on the website.</p>
Shenzhen	<p>Payable amount = (number of disabled persons should be hired– number of hired disabled persons) * average social salary from previous year (Baoan district and Longgang district have different average social salary) *60%</p> <p>人单位应缴保障金金额：（应安排残疾人就业人数 - 在岗残疾职工人数）×本市上一年度在岗职工年平均工资（宝安、龙岗两区分别按该区公布的统计数字）×60%，应安排残疾人就业人数= 上一年度在岗职工平均人数×0.5%。</p> <p>Number of disabled persons should be hired = number of total employees during last year*0.5%. Average social salary in 2015 was 81,034 RMB, where Baoan（宝安区）was 61,126RMB and Longgang（龙岗区）was 58,770 RMB.</p>
Shanghai	<p>Payable amount = (number of total employees during the previous year * rate required by the local government [1.6%] – number of hired disabled persons) * average salary in that locality during the previous year</p> <p>应缴纳的保障金=(单位上年度在职职工总数×(上海市为 1.6%)-已安排残疾职工人数)×本地区上年度职工年平均工资</p> <p>*Note: Companies have indicated there are differing methods for paying this fee in Shanghai, noting that companies were required to pay the average company payroll with an upper limit of 300% of social wages. However, official policies are unavailable online.</p>

<p>Beijing</p>	<p>Payable amount = (number of total employees during the previous year * rate required by the local government [1.7%] – number of hired disabled persons) * average annual salary for all employees on a company’s payroll</p> <p>保障金年缴纳额= (上年用人单位在职职工人数×1.7%-上年用人单位实际安排残疾人就业人数) ×上年用人单位在职职工年平均工资。</p>
<p>Chengdu</p>	<p>Monthly payable amount = (average monthly number of total employees during the previous year * rate required by the local government [1.6% in Chengdu] – actual monthly number of hired disabled persons during the previous year) * average monthly salary for all employees on a company’s payroll during the previous year</p> <p>保障金月应缴额 = (上年用人单位月在职职工人数×1.6%-上年用人单位当月实际安排的残疾人就业人数) ×上年用人单位在职职工月平均工资。</p> <p>Average monthly salary for all employees on a company’s payroll during the previous year is calculated by total employee salary/12 month/ number of total employees</p>
<p>Dalian</p>	<p>Payable amount = (number of total employees during the previous year * rate required by the local government [1.7% in Dalian] – number of hired disabled persons) * average annual salary for all employees on a company’s payroll during the previous year</p> <p>保障金年缴纳额 = (上年用人单位在职职工人数×1.7%-上年用人单位实际安排的残疾人就业人数) ×上年用人单位在职职工年平均工资。</p> <p>Average annual salary for all employees on a company’s payroll during the previous year is calculated by total employee salary/ number of total employees.</p>
<p>Tianjin</p>	<p>Payable amount = (number of total employees during the previous year *1.5% – number of hired disabled persons) * average salary in the locality during the previous year</p> <p>应缴纳的保障金=(单位上年度在职职工总数×1.5%(上海市为 1.6%)-已安排残疾职工人数)×本地区上年度职工年平均工资。</p>
<p>Hubei</p>	<p>Payable amount = (number of total employees during the previous year *1.5% – number of hired disabled persons) * average salary in the locality during the previous year</p> <p>(上年度单位在职职工总人数×1.5%-上年度单位已安排残疾职工人数) ×本地区上年度职工平均工资=单位应缴纳保障金数。</p>