

Multi-City China Payroll & Social Insurance Calculator

SAMPLE WITH FICTIONAL DATA — all names, units, rates and amounts are invented for illustration.

Purpose: monthly gross-to-net payroll for store and office staff in several Chinese cities, with city-specific social insurance (SI) and housing fund (HF) rules.

Sheets: 'Rates' (city SI/HF rates, base floors/caps, IIT table, overtime rules) → 'Payroll' (one row per employee) → 'Summary' (cost by city + checks).

Gross pay = base salary + allowances + full-attendance bonus + sales bonuses – unpaid-leave deduction + overtime (1.5x weekday / 2x rest day / 3x statutory holiday; hourly base = salary ÷ 21.75 ÷ 8).

SI/HF base = declared salary limited by each city's floor and cap. Employee and employer contributions are calculated per item.

IIT is shown in simplified form (first month of cumulative withholding, 5,000 RMB monthly basic deduction, no special deductions).

IMPORTANT: SI/HF rates and base limits are ILLUSTRATIVE ONLY, not current official rates. Check local rules every year (bases usually change mid-year).

All employees, stores and amounts are fictional.

Colour key: light-yellow cells = inputs; white cells = formulas; blue rows = totals.

City Social Insurance & Housing Fund Rates

Sample with fictional data — illustrative rates, not current official rates

City	ER Pension	ER Medical (incl. maternity)	ER Unemployment	ER Work Injury	ER Housing Fund	EE Pension	EE Medical	EE Unemployment	EE Housing Fund	SI Base Floor	SI Base Cap	HF Base Floor	HF Base Cap
Shanghai	16.00%	10.00%	0.50%	0.26%	7.00%	8.00%	2.00%	0.50%	7.00%	7,000	35,000	2,600	35,000
Beijing	16.00%	9.80%	0.50%	0.40%	12.00%	8.00%	2.00%	0.50%	12.00%	6,800	34,000	2,500	34,000
Shenzhen	15.00%	5.20%	0.70%	0.20%	5.00%	8.00%	2.00%	0.30%	5.00%	4,500	27,000	2,400	40,000

Note: illustrative rates for demonstration only — not current official rates.

IIT cumulative withholding table (annual, RMB)

Taxable from	Rate	Quick deduction
0	3%	0
36,000	10%	2,520
144,000	20%	16,920
300,000	25%	31,920
420,000	30%	52,920
660,000	35%	85,920
960,000	45%	181,920

Payroll parameters

Monthly basic deduction (IIT)	5,000.00
Days per month (OT/leave base)	21.75
Hours per day	8.00
OT multiplier - weekday	1.50
OT multiplier - rest day	2.00
OT multiplier - statutory holiday	3.00

Monthly Payroll – Gross to Net (Month: Sample Month)

Sample with fictional data — all employees and amounts are invented

No.	Employee	City	Store / Unit	Dept	Hire Date	Attend. Hours	Base Salary	Position Allow.	Meal & Transport Allow.	Full-Attend. Bonus	Monthly Sales Bonus	Quarterly Sales Bonus	Unpaid Leave Hrs	Leave Deduction	OT Hrs Weekday 1.5x	OT Hrs Rest Day 2x	OT Hrs Holiday 3x	OT Hourly Base	OT Pay	Gross Pay	SI Base	HF Base	EE Pension	EE Medical	EE Unemploy.	EE Housing Fund	EE SI+HF Total	Taxable Income	IIT (simplified)	Net Pay	ER SI	ER Housing Fund	Total Employer Cost
1	Employee 001	Shanghai	Store A (Shanghai)	Sales	2023-03-01	176	8,000	1,000	600	200	1,500	3,000	0	0.00	0	0	8	45.98	1,103.52	15,403.52	9,000.00	9,000.00	720.00	180.00	45.00	630.00	1,575.00	8,828.52	264.86	13,563.66	2,408.40	630.00	18,441.92
2	Employee 002	Shanghai	Store A (Shanghai)	Sales	2024-07-15	168	6,500	500	600	0	800	0	8	298.85	4	0	0	37.36	224.16	8,325.31	7,000.00	7,000.00	560.00	140.00	35.00	490.00	1,225.00	2,100.31	63.01	7,037.30	1,873.20	490.00	10,688.51
3	Employee 003	Shanghai	Regional Office (Shanghai)	HR & Admin	2022-01-10	176	15,000	2,000	600	0	0	0	0	0.00	0	0	0	86.21	0.00	17,600.00	17,000.00	17,000.00	1,360.00	340.00	85.00	1,190.00	2,975.00	9,625.00	288.75	14,336.25	4,549.20	1,190.00	23,339.20
4	Employee 004	Beijing	Store B (Beijing)	Sales	2023-09-01	176	9,500	1,000	600	200	2,000	4,000	0	0.00	6	4	0	54.60	928.20	18,228.20	10,500.00	10,500.00	840.00	210.00	52.50	1,260.00	2,362.50	10,865.70	325.97	15,539.73	2,803.50	1,260.00	22,291.70
5	Employee 005	Beijing	Store B (Beijing)	Sales	2025-02-17	176	7,000	500	600	200	1,000	0	0	0.00	0	8	0	40.23	643.68	9,943.68	7,500.00	7,500.00	600.00	150.00	37.50	900.00	1,687.50	3,256.18	97.69	8,158.49	2,002.50	900.00	12,846.18
6	Employee 006	Beijing	Store B (Beijing)	Store Manager	2021-05-06	176	12,000	3,000	600	200	2,500	5,000	0	0.00	0	0	0	68.97	0.00	23,300.00	15,000.00	15,000.00	1,200.00	300.00	75.00	1,800.00	3,375.00	14,925.00	447.75	19,477.25	4,005.00	1,800.00	29,105.00
7	Employee 007	Shenzhen	Store C (Shenzhen)	Sales	2024-11-04	160	6,000	500	600	0	600	0	16	551.72	0	0	0	34.48	0.00	7,148.28	6,500.00	6,500.00	520.00	130.00	19.50	325.00	994.50	1,153.78	34.61	6,119.17	1,371.50	325.00	8,844.78
8	Employee 008	Shenzhen	Store C (Shenzhen)	Store Manager	2022-08-22	176	11,000	2,500	600	200	2,000	3,500	0	0.00	0	8	0	63.22	1,011.52	20,811.52	13,500.00	13,500.00	1,080.00	270.00	40.50	675.00	2,065.50	13,746.02	412.38	18,333.64	2,848.50	675.00	24,335.02
TOTAL						1,384.00	75,000.00	11,000.00	4,800.00	1,000.00	10,400.00	15,500.00	24.00	850.57	10.00	20.00	8.00		3,911.08	120,760.51			6,880.00	1,720.00	390.00	7,270.00	16,260.00	64,500.51	1,935.02	102,565.49	21,861.80	7,270.00	149,892.31

Monthly Payroll Summary by City

Sample with fictional data — all amounts are invented

City	Headcount	Gross Pay	EE SI+HF	IIT	Net Pay	ER SI+HF	Total Employer Cost	Cost per Head
Shanghai	3	41,328.83	5,775.00	616.62	34,937.21	11,140.80	52,469.63	17,489.88
Beijing	3	51,471.88	7,425.00	871.41	43,175.47	12,771.00	64,242.88	21,414.29
Shenzhen	2	27,959.80	3,060.00	446.99	24,452.81	5,220.00	33,179.80	16,589.90
TOTAL	8	120,760.51	16,260.00	1,935.02	102,565.49	29,131.80	149,892.31	18,736.54

Payroll checks

Gross – EE SI/HF – IIT – Net pay (should be 0)	0.00
Summary gross vs Payroll sheet gross (should be 0)	0.00
Headcount check vs Payroll rows (should be 0)	0.00
Employer on-cost as % of gross	24.1%