



戴江會計師事務所有限公司
TAI KONG CPA LIMITED
Certified Public Accountants

期刊
Journal



UHY 國際會計師及顧問事務所聯會獨立會員
A member of UHY International, a network of independent accounting and consulting firms

December 2012
二零一二年十二月

The new Social Insurance Law of the People's Republic of China ("The Law") is in force 新的《中華人民共和國社會保險法》(“《社會保險法》”)現已生效

This Law is formulated for purposes of extending social insurance relations, protecting the legitimate rights and interests of citizens participating in social insurance and enjoying social insurance benefits.

《社會保險法》現已生效。該法是為了延伸社會保險關係，維護公民參加社會保險和享受社會保險待遇的合法權益。

The new Law specifies five social insurance systems, namely Basic Endowment Insurance, Basic Medical Insurance, Employment Injury Insurance, Unemployment Insurance and Maternity Insurance.

新的社會保險法涵蓋五種保險：基本養老保險、基本醫療保險、工傷保險、失業保險及生育保險。

It has been extended to cover foreign employees

In September 2011, the Interim Measures for Social Insurance System Coverage of Foreigners Working within the Territory of China was issued by the Ministry of Human Resources and Social Security of the People's Republic of China ("MHRSS"). The rules apply to foreigners who have work permit, including Employment Permit for Foreigners, Foreign Expert Certificate, or Resident Foreign Correspondent's Press Card, Resident Permit for Foreigners and Permanent Residence Permit of Foreigners. Foreign employees sent by their overseas employers to the branches or representative offices in China must also take part in the social insurance system.

新的社會保險法適用範圍延伸至外國人士

人力資源和社會保障部於 2011 年 9 月發出了《在中國境內就業的外國人參加社會保險暫行辦法》。該暫行辦法說明了《社會保險法》適用於獲得《外國人就業証》、《外國專家証》、《外國常駐記者証》、持有外國人居留證件及《外國人永久居留証》的非中國國籍的人員。

Entities must register their foreign employees with the social insurance system within 30 days after the work permit has been applied. All relevant employers and employees should take prompt actions for the new registration and contribution requirements or penalties and/or late surcharge will be imposed.

用人單位招用外國人的，應當自辦理就業證件之日起 30 日內為其辦理社會保險登記。所有相關的用人單位及職工必須立即採取行動，及時辦理社會保險登記及繳納社會保險費。否則，可被罰款及/或加收滯納金。

We note, however, that it remains unclear as to whether the above rules should be applied to employees from Taiwan, Hong Kong and Macau, whose employment is subject to special regulations issued by the MHRSS in 2005.

然而，我們注意到內地人力資源和社會保障部於 2005 年發出了對台港澳人士在內地就業的管理指引，新的《社會保險法》及上述暫行辦法是否適於台港澳人士，至今仍未清晰。

For more information about the new Law and other applicable rules, please contact our director, Mr. Robert Kong at (852)-2239 0088 or e-mail to robertkong@tkcpa.com.hk.

如需更進一步的資料，請聯絡本所的董事江得榮先生，電話 (852)-2239 0088 或電郵致 robertkong@tkcpa.com.hk。

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