

Spot Check Paper of Shanghai Salaries 2006

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Sunshine Consulting China Office

Add: Room 2501 Suntop Building No. 547 TianMuXi Road 200070 Shanghai P.R.C.

Tel: 86-21-63536993

Fax: 86-21-56521321

E-mail: china@sunshine-consulting.com

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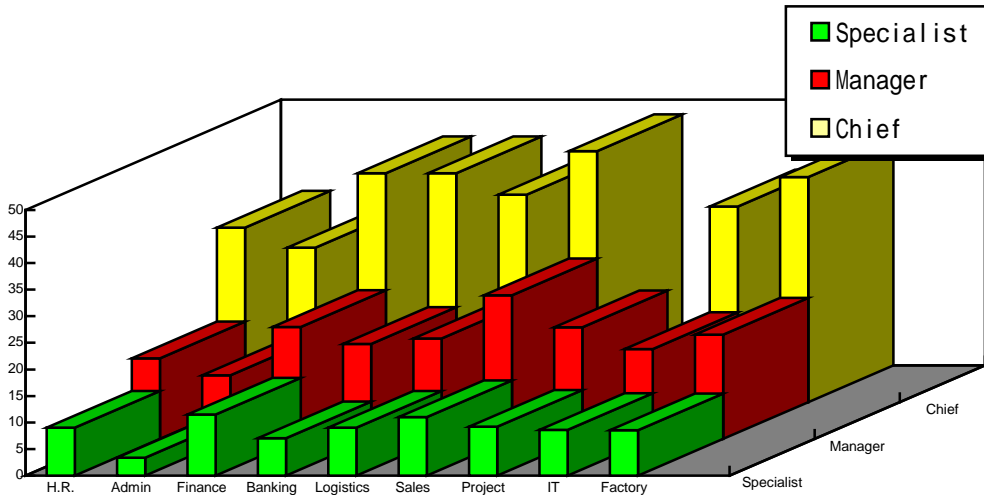
Preface

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Methodology

The purpose of *Spot Check Paper of Shanghai Salaries 2006* is to give approximate salary ranges for the Roles as described in paper, which was prepared mainly based on four sources of information as follows,

- I. Reference of Statistics Reports of 2006 Salaries of Shanghai Labor Security Bureau.
- II. Reference of Occupation Census of Chinese salaries from Yearbook of the U.N.
- III. An analysis of nine consulting firms' database of vacancies received from clients, most of who are JV and MNC requesting good command of English.
- IV. A survey of current packages from potential candidates.



2006 Average Package By Categories (k RMB)

The highest average package is still Sales/Marketing, while the lowest is Admin as shown in above Chart. Increase of salary in 2006 is in the range of 6.3% - 8.5% compared with salary in 2005.

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Terminology

- Role lists 104 job titles selected from 808 categories that most of companies use.
- Experience indicates years of experience in related area.
- Qualification demonstrates the expected degree and major that meet the positions.
- Scope of Role briefly summarizes the job description of aforementioned Role.
- Salaries are based on a 13-month per year package before taxation. Some of salary ranges are wide.
- Incumbents Aggregated is based upon 62,978 samples, from the databases of nine consulting firms, exclusive of the database of Shanghai Labor & Security Bureau.

For local companies' salaries and part time salaries, please check www.sunshine-consulting.com

Clarification

This paper only represents estimated salaries for job designers' reference. Chinese & French versions are also available per request. [Sunshine Consulting](#) consultants are always eager to advice on other 704 categories not shown in this paper or on more detailed job descriptions via china@sunshine-consulting.com

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HUMAN RESOURCE

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<i>Role</i>	<i>Experience</i>	<i>Qualification</i>	<i>Scope of Role</i>	<i>Incumbents Aggregated</i>	<i>Package (RMB)</i>
H.R. Supervisor	2-4 yrs	Bachelor Degree in H.R. Management	Deal with recruitment, C&B, training etc. Strong communication skills.	332	62,010 99,840
HR Specialist (Trainer)	3+ yrs	Associate Degree +	Liaising with Dept. managers. Rate Training Needs, Choose Training Source, Internal or External. Analyze Training Course, Good Presentation skills.	82	67,080 99,840
HR Specialist (Recruiter)	3+ yrs	Major in H.R / Psychology	Responsible for Job Designing, Search, Screening, Interview, Recruitment etc. Good command of English. Strong communication skills.	113	66,144 110,500
HR Specialist (C&B)	4+ yrs	Associate Degree + Major in Accounting	C&B management, including survey, updating salary structure, benefits scheme and etc; Leaving Statistics Good command of English. Accounting background.	129	65,000 119,340
Training Supervisor / Manager	5+ yrs	Major in H.R / Psychology	Education background. In charge of planning, implementation, evaluation of project management. Group training. Needs assessment, course design, implementation & evaluation for onsite employee training. Proficient English & presentation skills	57	87,620 170,625
HR Manager	6+ yrs	Bachelor Degree - H.R.	Establish policy and procedure of termination, discipline and labor contract. Plan and organize the "Performance Appraisal"; Interface with local government. Lead the HR team to implement the entire HR infrastructure. Supervision of HR department. Proficient English & communication skills.	316	163,410 200,800
HR Manager / Director	8 + yrs	MBA H.R. Direction Advantageous	Overall responsible HR system and benefits administration; Initiate HR policy and procedure design, improvement and implementation; Provide HR consultancy services to functional managers at all level; Work with management, conduct training needs, assessment and propose the training plan; Enhance management and employee communication, build well company culture. Excel in HRM. Strategic management. Proficient English & communication skills.	90	245,700 420,000 +

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ADMINISTRATION

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<i>Role</i>	<i>Experience</i>	<i>Qualification</i>	<i>Scope of Role</i>	<i>Incumbents Aggregated</i>	<i>Package (RMB)</i>
Junior Receptionist	0-2 yrs	Associate Degree +	Receiving and distribution of faxes, mails, parcels, expresses, newspapers etc. Deal with office trivial round: meeting room, hotel, and travel ticket booking, office supply ordering. Basic English ability	1,332	19,500 39,000
Clerk	0-2 yrs	Bachelor Degree	Filing, photocopying documentation, fax, typing. Data entry, typing, Chinese words inputting *	1,733	26,000 45,500
Junior Secretary	0-1 yr.	Associate Degree +	Filing, typing, fast Chinese word processing, update database, fax, Basic English	2,815	17,550 26,520
Secretary	1-2 yrs	Associate Degree Secretarial Major	Draft fax messages, typing, data inputting, update computer records, travel arrangement. Good command of English and PC skills	2,330	26,000 45,500
Senior Receptionist	2-4 yrs	Associate Degree +	Internal Documentation, including: Weekly Work Schedules, Reimbursement Forms, Meeting Minutes, Policy and Standards documentation, travel forms. Make arrangement of office issue Good command of English and PC skills	651	32,500 45,500
Senior Clerk	3 yrs	Associate Degree	Supervision of administration. Good command of English & PC skills	329	49,400 71,500
Secretary	3-5 yrs	Bachelor Degree Secretarial Major	Provide full administrative and reporting support to Business Head. Coordinate business activities Assist in development of business. Take meeting minutes, reports. Good command of English and PC skills	1,114	59,800 91,000
Driver	5-20 yrs	High-school +	Clean driver's license of PRC. English not a must	76	30,000 45,500*
Translator Interpreter	1-4 yrs	TEM 8	Translating & Interpreting. Conference Interpreting. Visitors Escorting**	1,511	45,500 110,500+
Senior Translator Interpreter	5 yrs +	Bachelor Degree or Master Degree	Translating & Simultaneous Interpreting. VIP Escorting. **	377	104,000 260,000+
Senior Secretary	5-8 yrs	Bachelor Degree Secretarial Major	Oversee and manage the business activities, office operation. Independent correspondence, Proficient English Communication skills	1283	89,700 156,000

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<i>Role</i>	<i>Experience</i>	<i>Qualification</i>	<i>Scope of Role</i>	<i>Incumbents Aggregated</i>	<i>Package (RMB)</i>
Executive Secretary / Personal Assistant	8+ yrs	Bachelor Degree	Responsible for implementation of the office administrative function Handle human resources issues. Liaison with Headquarter and representative offices in China Project Co-ordination Proficient English Communication skills	713	120,000 162,500
Administration Manager	5 yrs	Bachelor Degree in Business Administration	Optimizing and Maintaining Office efficiency. Coordination among all departments in the local office. New policy and standards implementations. Maintain positive working relationships with all employees in the office. Monitor office morale and plan team-building activities or trips. Coordination and solving of administrative problems. Good command of English.	316	106,600 169,000+
Admin Director	10 yrs+	Bachelor Degree / MBA Preferred	Familiar with local statutory social benefits and related regulations; Handling effective daily administrative works and providing secretarial support to Chief Representative; Reviewing, drafting and implementing human resources policies in compliance with company's strategic plans and in line with corporate guidelines; interact with all levels within the organization; Proficient English and communication skills.	47	130,000 260,000

* Not seen as a long-term career by Incumbents. Exclusive of overtime

** Simultaneous Interpreting is based on RMB 1000 – RMB 4000+ per hour.

** Part time translating is based on RMB 85-500 per 1000 words, depends on different languages

** For details please check www.sunshine-consulting.com for part time salary report

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MEDIA*

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<i>Role</i>	<i>Experience</i>	<i>Qualification</i>	<i>Scope of Role</i>	<i>Incumbents Aggregated</i>	<i>Package (RMB)</i>
P.R. Manager	5 yrs+	Bachelor Degree	Responsible for Public Relation. Organize PR activities and promotions, plan large-scale events and seminars. Good relationship with Government Authorities, Media. Proficient English and communication skills.	226	78,000 130,000
Brand Manager	5 yrs+	Bachelor Degree / MBA Preferred	Responsible for brand promotion. Plan large-scale events and seminars. Good relationship with media. Proficient English and communication skills.	139	91,000 165,000
Account Manager	5 yrs +	Bachelor Degree / MBA Preferred	Responsible for account service. Strategic management advisor. Proficient English and communication skills.	102	91,000 180,000
Sales Manager	5 yrs +	Bachelor Degree / MBA Preferred	Responsible for media sales. Key accounts management. Sponsorship. Development of new events and business opportunities Proficient English and communication skills.	39	130,000 200,000+
Account Director	8 yrs +	Bachelor Degree / MBA Preferred	Responsible for account service. Strategic management advisor. Proficient English and communication skills.	302	350,000 500,000+
Sales Director	10 yrs	Bachelor Degree / MBA Preferred	Strong Media sales experience. Ad sales. Sponsorship sales of existing properties. Proficient English and communication skills.	25	550,000 800,000+
VP	12 yrs	Bachelor Degree / MBA Preferred	Responsible for Agent Operation. Proficient English and communication skills. Strategic management advisor.	31	500,000 700,000+

* Database is collected only from multi-national companies, local media agencies are not included. Candidates' salaries from local agencies are 30%+ lower than above figures. Click [Local Advertising Agency Salary Report](#) to download.

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ACCOUNTING & FINANCE

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<i>Role</i>	<i>Experience</i>	<i>Qualification</i>	<i>Scope of Role</i>	<i>Incumbents Aggregated</i>	<i>Package (RMB)</i>
Junior Accounts Clerk	1-2 yrs	Associate Degree	Processes disbursements, invoice verification, issue VAT invoice;	736	24,500 45,500
Senior Accounts Clerk	2-4 yrs	Associate Degree	Clearance of Accounts Receivable, Bank books, invoicing, prepare checks, Petty cash, PC, A/R, A/P, English ability	1118	48,100 59,800
Assistant Accountant	5-6 yrs	Bachelor Degree	Full set of books, costing, Journal vouchers. Daily financial process management, efficiency improvement. Good command of English	710	71,500 130,000
Accountant	5-6 yrs	Bachelor Degree ACCA/CPA Advantageous	Review accounting accuracy & correctness of accounting treatment be in line with both of Corporate policy and PRC law. Proficient English	655	91,000 162,500
(Chief) Accountant	5 yrs Auditing & Accounting Experience	Bachelor Degree CPA/ACCA qualified	Supervise, monitor, coach, guide and lead the daily teamwork of cashier & accountant. PRC financial reports. Management reports. Tax issues. Process of year-end auditing, monthly rolling forecast, annual budget etc.	414	120,000 210,000+
Finance Analyst	5+ yrs	Associate Degree + degree in Accounting/Finance	Provide detailed reporting and analysis of the major business drivers in terms of P&L Assist in the Monthly Operational Review and business forecast. Involvement in Cash Flow issues, including: Unbilled, Inventory Analysis. Month End closing for PRC business Balance Sheet review to ensure adequate levels of provisioning. Systems improvements and strengthen business processes.	420	130,000 221,000
Finance Manager / Controller	8+ yrs	Bachelor Degree CPA/ACCA qualified	Prepare month end reports and budget activities outcome for management review. Review accounting reports controller on a monthly basis. Reconcile Banks and accounts monthly, quarterly and yearly. Periodically review subordinates as required and provide feedback to promote grow and development. Supervise and approve payroll in conjunction with H.R. Department policies.	299	159,900 325,000+

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<i>Role</i>	<i>Experience</i>	<i>Qualification</i>	<i>Scope of Role</i>	<i>Incumbents Aggregated</i>	<i>Package (RMB)</i>
Finance & Admin Manager	10+ yrs Min 5 yrs Managerial Experience	Bachelor Degree in Finance or Accounting. MBA Advantageous	Finance & Office Administration Responsible for all Finance & Administration & Customer Administrative Service. Responsible for all Personnel Administration and office service management. Good command of English and Computer skills.	98	321,700 420,000
CFO	10+ yrs	CPA / MS / MBA	Safeguard company assets and assure adequate policy implemented at all times. Oversee the running of the company from a finance perspective. Financial expertise and report to CEO on a full range of long-term and short-term strategies, tactics, Participate in the development of strategic plan. Develop policies and operating procedures and controls. Review all financial reports, monthly accounts, budgets and forecasts as required. Prepare cash flow analysis and projections to monitor company cash position and control DSO to an acceptable level. Handle all local Tax administration and relevant returns other than related payroll tax. Supervise the company tax, foreign exchange and legal issues.	63	420,000 1,000,000

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BANKING & SECURITIES

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<i>Role</i>	<i>Experience</i>	<i>Qualification</i>	<i>Scope of Role</i>	<i>Incumbents Aggregated</i>	<i>Package (RMB)</i>
Customer Services Officer	1-4 yrs	Associate Degree +	Good spoken English, with customer service experience.	233	40,950 78,000
Settlement Clerk	1-3 yrs	Associate Degree +	Settlement experience, accounting background	279	40,950 65,000
Payment Clerk	1-3 yrs	Associate Degree +	Payment experience, accounting background	342	40,950 65,000
Sales Assistant	2-4 yrs	Associate Degree +	Provide sales and credit support. Offer sales & secretarial assistance; relevant experience in securities firm. Manage loan business and cash management prospects from existing customers and industry data sources.	132	54,600 78,000
Bills Officer	3-5 yrs	Associate Degree +	Deal with import or export bills, with some supervisory exposure	192	48,100 78,000
Assistant Relationship Manager Client Relationships (Wholesale Bank)	4+ yrs	Bachelor Degree	Proactively manage existing and prospective clients jointly with Relationship Managers to achieve agreed cost and revenue targets. Internal coordination / liaison with service delivery, credit, product sales teams to maximize process efficiency and customer satisfaction.	92	84,500 110,500
Credit Admin./ Loan Admin. Officer/ A. Manager	3-6 yrs	Associate Degree +	Deal with obtaining information for credit review, preparing utilization, excess & overdue reports, etc., with solid supervisory exposure	93	84,500 130,000
Marketing Officer / Manager	3-8 yrs	Bachelor Degree MBA Preferred	Credit marketing in corporate finance / trade finance / investment services / structure finance with credit analyst experience	108	94,900 208,000
Credit Admin./ Loan Admin. Mgr	5-8 yrs	Associate Degree +	Maintain credit quality of the asset portfolio with delinquency and budget utilizing effective credit control and collection strategies to maximize recoveries.	117	137,800 208,000
Credit / Risk Analyst	3-8 yrs	Bachelor Degree Holder MBA Preferred	Experience in trade finance / corporate finance / syndication loan / problem loan / project finance / equipment finance, Good analytical skill	79	104,000 260,000
Senior Associate /Shanghai Coordinator	3 yrs	MA in Finance	Developing financial models inclusive of DCF and M & A. Keeping Good relationships with listed companies and institutional investors. Selling investment ideas.	91	130,000 260,000

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<i>Role</i>	<i>Experience</i>	<i>Qualification</i>	<i>Scope of Role</i>	<i>Incumbents Aggregated</i>	<i>Package (RMB)</i>
Compliance Officer	7+ yrs	Degree Holder Law Related MBA Advantageous	Ensures that the businesses conduct their business in accordance with all applicable global and local compliance policies and procedures, laws, rules and regulations	67	351,000 500,000+
Senior Investment Analyst	7+ yrs	Bachelor Degree in Finance CPA/CFA Preferred	Covering sectors such as Power, Commodities, IT and Consumer Durables, Shares and International listed companies	31	351,000 600,000
Head of Credit	10+ yrs	Bachelor Degree in Finance CPA/CFA Preferred	Supervise credit assessment, approval, processing & collection. Portfolio management. Business Strategy. Perform key MIS analysis. Trend reporting & suggest remedial action as required.	37	468,000 650,000
Chief Operations Officer/Operations Manager	10+ yrs	Bachelor Degree	Develop and implement strategies along with the business plans. Direct, execute and manage all support services. Manage operational projects and due diligence tasks. Manage and oversee the operations, corporate structure, strategies and policies for the region. Ensure that all direct reports (IT, finance, admin, etc) duty properly	17	650,000 1,100,000

R & D

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<i>Role</i>	<i>Experience</i>	<i>Qualification</i>	<i>Scope of Role</i>	<i>Incumbents Aggregated</i>	<i>Package (RMB)</i>
Scientist (Chemistry)	5+ yrs	Master / Doctor Degree	Chemical Analysis. New material development. Familiar with GC, MS, FTIR, XRD. Assist Customers to address Quality Alerts. Good command of English.	119	120,000 240,000

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LOGISTICS / TRADING

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<i>Role</i>	<i>Experience</i>	<i>Qualification</i>	<i>Scope of Role</i>	<i>Incumbents Aggregated</i>	<i>Package (RMB)</i>
Clerk	0-3 yrs	Associate Degree +	Familiar with I/E. Deal with full set shipping and banking documents.	802	26,000 72,000
QC	0-2 yrs	Associate Degree	I/E QC, some onsite work. Average English	311	39,000 60,000
Import/Export Operator	2-3 yrs	Bachelor Degree	Handle shipping and I/E documents. CET 6. Good reading and writing	151	46,000 58,500
Packaging Officer	3 yrs	Associate Degree +	Manage the packaging suppliers and in charge of supplier performance evaluation. Designs packaging based on project requirements and objectives. Average English	118	60,000 100,000
Logistics Supervisor	4-6 yrs	Associate Degree +	Responsible for coordination of logistics and for the provision of accurate information to management Liaison with purchasing and production to ensure customer requirements met. Good Command of English.	433	65,000 104,000
QA Engineer	5+ yrs	Bachelor Degree in Engineering	Deal with supplier quality, on-site audit, QA. ISO quality system. Good command of English	357	74,100 120,000
Contract Officer	3-5 yrs	Associate Degree +	Negotiations support and drafting support. Develop risk strategies for complex contract issues; lead negotiations relative to terms and conditions with customer executives; develop and implement plans. Legal background	128	72,000 104,000
Project Manager	5+ yrs	Bachelor Degree	Product Development of HQ Projects, Appraisal of Samples, Vendor Price Negotiation, Order & Shipping Follow-up. Good command of English	125	104,000 130,000
International Supply Chain Executive	6+ yrs	Bachelor Degree	Ensure that all tender and contract documentation conforms to standards. Provide pre-award and post award contract support services. Contribute to periodic reports. Ensure that best practice, reflected in contracting strategies & contracts. Proficient English.	223	130,000 143,000
Shipping Manager	7+ yrs	Bachelor Degree	Oversee and monitor shipping department. Compliance with Export Controls and relevant Law. Ensure implementation and adherence to management system.	186	120,000 200,000+

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<i>Role</i>	<i>Experience</i>	<i>Qualification</i>	<i>Scope of Role</i>	<i>Incumbents Aggregated</i>	<i>Package (RMB)</i>
Purchasing Manager	6+ yrs	Technical Degree Holder / MBA	Supply Chain Management, in charge of procurement department, planning, import and export. Consults on matters pertaining to material sourcing and qualification. Maintain an orderly, timing and structured ordering process. Good command of English	506	120,000 143,000
QC Manager	7+ yrs	Associate Degree +	Lead a team to check vendor and supplier quality procedure. Rate factories. Responsible for quality audits. Good command of English	598	104,000 156,000
Logistics Manager	7+ yrs	Associate Degree / Bachelor Degree	Make internal audit for those projects in action periodically and report directly to HTBL management Work with PDM in potential business proposal focusing on operational process, solutions design, warehouse layout & design. Be involved in any new project set-up and implementation if necessary. Oversee logistics duties. Ensure correct and timely filing of VAT and Customs (duty) documentations. Ensure the proper importation of all Company products. Analyze sales trends and recommend adjustments to existing stock levels. Create inventory forecasts on a monthly and quarterly basis. Good command of English	681	120,000 260,000+
Operation Manager	10+ yrs	Bachelor Degree MBA	Strong FMCG Sales and Marketing background. Proficient English Ensure the proper importation of all Company products. Standardize Inventory, I/E and Procurement Dept's processing procedure and policy. Business Contract Execution: Contract Review, Procurement, Transportation (int'l and domestic), Customs Clearance, Collections etc. Proficient English and Computer skills	177	208,000 400,000

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SALES & MARKETING *

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<i>Role</i>	<i>Experience</i>	<i>Qualification</i>	<i>Scope of Role</i>	<i>Incumbents Aggregated</i>	<i>Package (RMB)</i>
Sales Rep	1-3 yrs	Associate Degree +	Outgoing personality. Capable travel. Able to develop new market, distributor supervision.	3,207	42,000 84,500*
Marketing Executive	1-3 yrs	Associate Degree +	Customer budgeting and sales forecasting, controlling of investments and ROI by category using customer contribution statements. Manage marketing spending flawlessly. Familiar with media, promotional activities, in-store promotions and seminars. Excellent presentation skills	2,515	32,500 65,000
Sales Supervisor	3+ yrs	Associate Degree +	Sales channel management. Supervise Sales Rep. Key account management. Excellent presentation skills	1,430	52,000 84,500
Senior Sales Coordinator	5+ yrs	Bachelor Degree	Ensure that all merchandising and marketing setup at store level is consistent with company's image. Ensure proper procedures are followed for all pre-sales and post-sales servicing by the front-line sales team. Oversee subordinates	1,233	91,000 156,000
Promotion Supervisor	5+ yrs	Bachelor Degree	Implement programs. Consolidate evaluation reports for promotion activities. Business Planning and planning of promotions with the customer and reviews to achieve the targets. Negotiation of Trading Terms, promotions, listings.	323	76,700 100,100
Chain Store Manager	7+ yrs	Bachelor Degree +	Manage business of the chain store. Develop business and marketing plans with the marketing members of the Company. Regular discussions with chain retailers on reviewing business, highlighting issues, introducing new products and proposing marketing plans are other major duties. Managing customer account & sales channel and looking for business opportunities. Good command of English	411	100,100 163,800*

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<i>Role</i>	<i>Experience</i>	<i>Qualification</i>	<i>Scope of Role</i>	<i>Incumbents Aggregated</i>	<i>Package (RMB)</i>
Marketing Manager	5+ yrs	Bachelor Degree	Support the sales force as requested on special sales calls, customer briefings & sales readiness around the relevant product(s), solution(s), GTM(s). Market, Competitive, and Customer Analysis & Strategy Development. Work with the market intelligence manager to continuously monitor, analyze and update perspectives on the market, competitors, & customers as they relate to specific product(s) areas of responsibility.	2,023	78,000 195,000+
Regional Sales Manager	5-8 yrs	Bachelor Degree / MBA Advantageous	To retain existing key customers and win back lost customers. Ensure high customer satisfaction. General Management of the key account teams in region; Responsible for the "Most important Customer" base to establish and fulfill all service requirements; Monitor and plan service personnel training needs, career progression and service improvement programs, etc. Good command of English and PC skills	1159	208,000 280,800*
International Key Account Manager	5-8 yrs	Bachelor Degree / MBA Advantageous	Briefing of International Key Account teams of scheduled promotion activities. Collaboration with Trade Order taking at customer's head office. Building a good relationship with the customers. Monitor the customer's credit status Good command of English and PC skills	640	247,000 325,000*
Marketing Manager Director	8+ yrs	Bachelor Degree / MBA Advantageous	Serve as the internal and external spokesperson for PR/Event delivery/Evangelism for the relevant product(s), solution(s), GTM(s). External events include press initiatives, public relations, seminars and solutions briefings, and high profile trade / industry events. Project Leadership and Management Proficient English. Good communication and negotiation skills.	226	286,000 520,000*

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<i>Role</i>	<i>Experience</i>	<i>Qualification</i>	<i>Scope of Role</i>	<i>Incumbents Aggregated</i>	<i>Package (RMB)</i>
National Sales & Marketing Manager	8+ yrs	Bachelor Degree / MBA Holder	Develop sales strategies based on account profiles and an understanding of customer needs. Competitive Analysis. Manage account database, activities and opportunities through sales (opportunity) management processes and tools. Excellent English communication, presentation and negotiation skills.	669	260,000 520,000*
Sales & Marketing Director	12+ yrs	Bachelor Degree / MBA Holder	Business strategic development. Potential partner development. Excellent English communication, presentation and negotiation skills.	199	351,000 520,000 + Bonus
China Brand Manager	12+ yrs	MBA / DBA	Build up and maintain the corporate Brand Image in China and the world market through visual display and PR activities. Communicate with all communities, gather and embedded analysis the marketing data, recommend the orientations of brand operating. Develop the franchising network throughout China region. Conduct market surveys for the determination of brand position and the planning for sales and marketing promotion. In charge of competitor analysis, tracking and defense plan initiation. Excellent English communication, presentation and negotiation skills.	62	650,000+

* Commission is not included.

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PROJECT MANAGEMENT

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<i>Role</i>	<i>Experience</i>	<i>Qualification</i>	<i>Scope of Role</i>	<i>Incumbents Aggregated</i>	<i>Package (RMB)</i>
Project Engineer	2-4 yrs	University graduate Engineering Qualified	Research and develops new projects and improvement designs for assigned products. Analyze products field performance and identifies opportunities to increase product value and manufacturing effectiveness during design phase. Defines and implements steps to verify, test and improve the effectiveness/ reliability of individual operations during prototyping and PP. Responds and implements Qualification and pilot run. Trouble shooting on line. Oversee Sub-contractors. Scope new projects. Familiar with CAD	266	78,000 104,000*
Project Manager	5+ yrs	Bachelor Degree/Ms MBA Advantageous	Supervise Assistant Engineers. Deliver the project as a turnkey solution. Follow all Corporate Occupational Safety and Health Policies and Procedures. Excellent Negotiation skills. Strong clients management skills. Computer literate (CAD, MS Project) Make sure state of the art technology used for all job certification and qualification activities.	291	156,000 234,000
Senior Project Manager	8+yrs	Bachelor Degree MBA Advantageous	Detail oriented with strong business writing skills. Overall Control of Cost and Budget. Bidding Tender, Negotiate with Sub-Contractors, Performs value analysis/value engineering (VA/VE) on new product design and customer transfer programs in a cooperative effort with various Engineering groups, Quality Assurance including supplier interaction. Works with the Legal Department to provide legal protection for confidential/ intellectual property by assuring non-disclosure agreements are in place. Safety and Security on Site.	215	218,400 300,000

* If contract basis, salary calculation is usually hourly rate @ RMB 60 -80

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INFORMATION TECHNOLOGY*

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<i>Role</i>	<i>Experience</i>	<i>Qualification</i>	<i>Scope of Role</i>	<i>Incumbents Aggregated</i>	<i>Package (RMB)</i>
Ass. Engineer (Hardware & Software)	0-2 yrs	Degree in Computer Science	LAN Setup & Software installation. Hardware, software and network troubleshooting	2,663	22,750 54,600
Web Designer	1-2 yrs	Associate Degree +	Graphic, Flash Designing, Creation	1,169	31,200 65,000
Web Editor / Chief Editor	1-5 yrs	Degree in Journalism / English / Chinese	Editing, managing, developing web Back to Content. Supervise subordinates.	138	45,500 97,500+
IT Engineer	2-5 yrs	Bachelor Degree in Computer Science	Provide IT operation services and initiate the right solutions to technical problems, positively and professionally. Deal with a wide range of products and information database and increase in complexity along with experience level.	2,112	61,100 101,400
Software Engineer	2-5 yrs	Certificate/Diploma in Computer Science	Software designing. Program development and maintenance system and network administration	2,001	45,500 97,500
IT Supervisor	2-4 yrs	Bachelor Degree in Computer Science	Experience in handling & maintaining systems. Responsible for administrative functions related to operations and budgeting of Local Area Network (LAN)/Wide Area Network and (WAN)-based office automation applications.	617	62,400 110,500
MIS Engineer	3-5 yrs	Bachelor Degree in Computer Science	Project analysis. System solution design / development, training, coordinate. Familiar with SQL programming. Maintain the in-house developed database application system	752	97,500 162,500
IT Manager	8+ yrs	Bachelor Degree/MS in Computer Science	IT Management Project Management Service Management IT Vendor Management Quality Management IT/Facility Asset Management. Proficient English	463	175,500 325,000+
IT Director	10+ yrs	Bachelor Degree/MS in Computer Science	Manage IT budget, expenditure. Initiate IT projects and oversee project execution with methodology. Develop IT department on target setting, mechanism concreting, people coaching, and teamwork. Provide IT knowledge to solve IT problems.	236	286,000 520,000

*Database is collected only from multi-national companies, local IT companies are not included. Click [Local IT Company Salary - SH 2006](#) to download.

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<i>Role</i>	<i>Experience</i>	<i>Qualification</i>	<i>Scope of Role</i>	<i>Incumbents Aggregated</i>	<i>Package (RMB)</i>
Asst. Engineer	0-2 yrs	Associate Degree +	Engineering & Oversee workers.	2,260	23,400 45,500
Engineer	2-5 yrs	Associate Degree +	Oversee Asst. Engineers, design and follow up entire production process, schedule planning, cost estimation, maintenance, final inspection and technical advice.	2,019	45,500 75,400
Sales Engineer	2-5 yrs	Bachelor Degree	Sales + Engineer of Products	731	65,000 117,000+
Molding Engineer	5+ yrs	Associate Degree +	Prepare production flow chart, repair and maintenance, purchasing tooling, familiar with ISO, CNC machining background	884	67,600 130,000
Senior Engineer / Supervisor	5-8 yrs	University graduate	Oversee Engineers and Assistant Engineers, review production and quality system, trouble shooting on all production problems.	743	84,500 156,000
QA Manager	6+ yrs	Bachelor Degree	Set up and maintain ISO 9001 quality system. Qualify suppliers and maintain approved supplier list. Create and implement preventive and corrective maintenance procedures. Above average English, Good technical background	1096	106,600 179,400
Technical Engineer	5+ yrs	Bachelor Degree	Technical Support. Liaison with Sales / Marketing / Production Depts. Quality Assurance. Good technical background	667	101,400 162,500
Production Manager	5+ yrs	Associate Degree +	General administration Co-ordinates the activities of production with those of quality assurance personnel to ensure that specifications and quality levels are met. Establishes production standards and process control, generates standard for boards per hour assembly and test, and generates manpower requirement plans.	831	117,000 156,000
Engineering Manager	8-10 yrs	University graduate	Experience with standard Production engineering system and ERP system on SAP setup . Work as a team leader. Excellent communication and management skill is required review production system periodically, price negotiation with vendors.	315	182,000 260,000

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<i>Role</i>	<i>Experience</i>	<i>Qualification</i>	<i>Scope of Role</i>	<i>Incumbents Aggregated</i>	<i>Package (RMB)</i>
Operation Engineer	10+ yrs	Bachelor Degree	Organize the Production Team, Process Analysis and Improvement, Protection. Dimension measurement, function and reliability testing. Prepare testing procedure for products testing and inspection. Testing jig and facility design and testing equipment operation. Prepare maintenance and calibration plan, follow up and implement. Equipment maintenance, calibration. Good Command of English.	62	117,000 169,000
Operation Manager	10+ yrs	Bachelor Degree MBA	Acquainted with Project Schedule and Cost Control. Provides leadership and direction to manufacturing staff and other departments in Quality management, Engineering, Material Management and Organize Global Sourcing, and Communicate with Key Customers, and Participate in Business Development. Fairly Good command of English. Strong Technical Background	173	351,000 429,000
General Manager	15+yrs	Bachelor Degree Engineering / MBA	Lead the Plant Team, achieve quality target, and support the China re-structure program, set up new strategy, to keep the factory's competitive edge. Maintain Good relationship with Chinese partner and local Government to expand business. Improve management system and team building to meet China market's rapid growth. Proficient English skills. Charisma	229	585,000 1,000,000 + Performance Bonus

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BENEFITS & TAXATION (Monthly) [Go to Last Page](#) [Back to Content](#)

Salary Before Taxation	Annuity	Medical Insurance	Jobless Insurance	Housing Allowance	Total Benefits	Benefits Deducted Salary	Taxable Income (Bf Taxed)	Tax Rate	Tax Payable	Net Income
¥ 1,500.0	¥ 120.0	¥ 30.0	¥ 15.0	¥ 105.0	¥ 270.0	¥ 1,230.0	¥ 0.0	0%	¥ 0.0	¥ 1,230.00
¥ 2,000.0	¥ 160.0	¥ 40.0	¥ 20.0	¥ 140.0	¥ 360.0	¥ 1,640.0	¥ 40.0	5%	¥ 2.0	¥ 1,638.00
¥ 2,500.0	¥ 200.0	¥ 50.0	¥ 25.0	¥ 175.0	¥ 450.0	¥ 2,050.0	¥ 450.0	5%	¥ 22.5	¥ 2,027.50
¥ 3,000.0	¥ 240.0	¥ 60.0	¥ 30.0	¥ 210.0	¥ 540.0	¥ 2,460.0	¥ 860.0	10%	¥ 61.0	¥ 2,399.00
¥ 3,500.0	¥ 280.0	¥ 70.0	¥ 35.0	¥ 245.0	¥ 630.0	¥ 2,870.0	¥ 1,270.0	10%	¥ 102.0	¥ 2,768.00
¥ 4,000.0	¥ 320.0	¥ 80.0	¥ 40.0	¥ 280.0	¥ 720.0	¥ 3,280.0	¥ 1,680.0	10%	¥ 143.0	¥ 3,137.00
¥ 4,500.0	¥ 360.0	¥ 90.0	¥ 45.0	¥ 315.0	¥ 810.0	¥ 3,690.0	¥ 2,090.0	15%	¥ 188.5	¥ 3,501.50
¥ 5,000.0	¥ 400.0	¥ 100.0	¥ 50.0	¥ 350.0	¥ 900.0	¥ 4,100.0	¥ 2,500.0	15%	¥ 250.0	¥ 3,850.00
¥ 5,500.0	¥ 440.0	¥ 110.0	¥ 55.0	¥ 385.0	¥ 990.0	¥ 4,510.0	¥ 2,910.0	15%	¥ 311.5	¥ 4,198.50
¥ 6,000.0	¥ 480.0	¥ 120.0	¥ 60.0	¥ 420.0	¥ 1,080.0	¥ 4,920.0	¥ 3,320.0	15%	¥ 373.0	¥ 4,547.00
¥ 6,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 5,402.2	¥ 3,802.2	15%	¥ 445.3	¥ 4,956.85
¥ 7,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 5,902.2	¥ 4,302.2	15%	¥ 520.3	¥ 5,381.85
¥ 7,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 6,402.2	¥ 4,802.2	15%	¥ 595.3	¥ 5,806.85
¥ 8,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 6,902.2	¥ 5,302.2	20%	¥ 685.4	¥ 6,216.74
¥ 8,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 7,402.2	¥ 5,802.2	20%	¥ 785.4	¥ 6,616.74
¥ 9,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 7,902.2	¥ 6,302.2	20%	¥ 885.4	¥ 7,016.74
¥ 9,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 8,402.2	¥ 6,802.2	20%	¥ 985.4	¥ 7,416.74
¥ 10,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 8,902.2	¥ 7,302.2	20%	¥ 1,085.4	¥ 7,816.74
¥ 10,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 9,402.2	¥ 7,802.2	20%	¥ 1,185.4	¥ 8,216.74
¥ 11,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 9,902.2	¥ 8,302.2	20%	¥ 1,285.4	¥ 8,616.74
¥ 11,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 10,402.2	¥ 8,802.2	20%	¥ 1,385.4	¥ 9,016.74
¥ 12,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 10,902.2	¥ 9,302.2	20%	¥ 1,485.4	¥ 9,416.74
¥ 12,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 11,402.2	¥ 9,802.2	20%	¥ 1,585.4	¥ 9,816.74
¥ 13,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 11,902.2	¥ 10,302.2	20%	¥ 1,685.4	¥ 10,216.74
¥ 13,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 12,402.2	¥ 10,802.2	20%	¥ 1,785.4	¥ 10,616.74
¥ 14,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 12,902.2	¥ 11,302.2	20%	¥ 1,885.4	¥ 11,016.74
¥ 14,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 13,402.2	¥ 11,802.2	20%	¥ 1,985.4	¥ 11,416.74
¥ 15,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 13,902.2	¥ 12,302.2	20%	¥ 2,085.4	¥ 11,816.74
¥ 15,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 14,402.2	¥ 12,802.2	20%	¥ 2,185.4	¥ 12,216.74
¥ 16,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 14,902.2	¥ 13,302.2	20%	¥ 2,285.4	¥ 12,616.74
¥ 16,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 15,402.2	¥ 13,802.2	20%	¥ 2,385.4	¥ 13,016.74

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Salary Before Taxation	Annuity	Medical Insurance	Jobless Insurance	Housing Allowance	Total Benefits	Benefits Deducted Salary	Taxable Income (Bf Taxed)	Tax Rate	Tax Payable	Net Income
¥ 17,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 15,902.2	¥ 14,302.2	20%	¥ 2,485.4	¥ 13,416.74
¥ 17,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 16,402.2	¥ 14,802.2	20%	¥ 2,585.4	¥ 13,816.74
¥ 18,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 16,902.2	¥ 15,302.2	20%	¥ 2,685.4	¥ 14,216.74
¥ 18,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 17,402.2	¥ 15,802.2	20%	¥ 2,785.4	¥ 14,616.74
¥ 19,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 17,902.2	¥ 16,302.2	20%	¥ 2,885.4	¥ 15,016.74
¥ 19,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 18,402.2	¥ 16,802.2	20%	¥ 2,985.4	¥ 15,416.74
¥ 20,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 18,902.2	¥ 17,302.2	20%	¥ 3,085.4	¥ 15,816.74
¥ 20,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 19,402.2	¥ 17,802.2	20%	¥ 3,185.4	¥ 16,216.74
¥ 21,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 19,902.2	¥ 18,302.2	20%	¥ 3,285.4	¥ 16,616.74
¥ 21,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 20,402.2	¥ 18,802.2	20%	¥ 3,385.4	¥ 17,016.74
¥ 22,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 20,902.2	¥ 19,302.2	20%	¥ 3,485.4	¥ 17,416.74
¥ 22,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 21,402.2	¥ 19,802.2	20%	¥ 3,585.4	¥ 17,816.74
¥ 23,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 21,902.2	¥ 20,302.2	25%	¥ 3,700.5	¥ 18,201.64
¥ 23,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 22,402.2	¥ 20,802.2	25%	¥ 3,825.5	¥ 18,576.64
¥ 24,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 22,902.2	¥ 21,302.2	25%	¥ 3,950.5	¥ 18,951.64
¥ 24,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 23,402.2	¥ 21,802.2	25%	¥ 4,075.5	¥ 19,326.64
¥ 25,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 23,902.2	¥ 22,302.2	25%	¥ 4,200.5	¥ 19,701.64
¥ 25,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 24,402.2	¥ 22,802.2	25%	¥ 4,325.5	¥ 20,076.64
¥ 26,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 24,902.2	¥ 23,302.2	25%	¥ 4,450.5	¥ 20,451.64
¥ 26,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 25,402.2	¥ 23,802.2	25%	¥ 4,575.5	¥ 20,826.64
¥ 27,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 25,902.2	¥ 24,302.2	25%	¥ 4,700.5	¥ 21,201.64
¥ 27,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 26,402.2	¥ 24,802.2	25%	¥ 4,825.5	¥ 21,576.64
¥ 28,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 26,902.2	¥ 25,302.2	25%	¥ 4,950.5	¥ 21,951.64
¥ 28,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 27,402.2	¥ 25,802.2	25%	¥ 5,075.5	¥ 22,326.64
¥ 29,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 27,902.2	¥ 26,302.2	25%	¥ 5,200.5	¥ 22,701.64
¥ 29,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 28,402.2	¥ 26,802.2	25%	¥ 5,325.5	¥ 23,076.64
¥ 30,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 28,902.2	¥ 27,302.2	25%	¥ 5,450.5	¥ 23,451.64
¥ 30,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 29,402.2	¥ 27,802.2	25%	¥ 5,575.5	¥ 23,826.64
¥ 31,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 29,902.2	¥ 28,302.2	25%	¥ 5,700.5	¥ 24,201.64
¥ 31,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 30,402.2	¥ 28,802.2	25%	¥ 5,825.5	¥ 24,576.64
¥ 32,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 30,902.2	¥ 29,302.2	25%	¥ 5,950.5	¥ 24,951.64
¥ 32,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 31,402.2	¥ 29,802.2	25%	¥ 6,075.5	¥ 25,326.64

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Salary Before Taxation	Annuity	Medical Insurance	Jobless Insurance	Housing Allowance	Total Benefits	Benefits Deducted Salary	Taxable Income (Bf Taxed)	Tax Rate	Tax Payable	Net Income
¥ 33,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 31,902.2	¥ 30,302.2	25%	¥ 6,200.5	¥ 25,701.64
¥ 33,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 32,402.2	¥ 30,802.2	25%	¥ 6,325.5	¥ 26,076.64
¥ 34,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 32,902.2	¥ 31,302.2	25%	¥ 6,450.5	¥ 26,451.64
¥ 34,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 33,402.2	¥ 31,802.2	25%	¥ 6,575.5	¥ 26,826.64
¥ 35,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 33,902.2	¥ 32,302.2	25%	¥ 6,700.5	¥ 27,201.64
¥ 35,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 34,402.2	¥ 32,802.2	25%	¥ 6,825.5	¥ 27,576.64
¥ 36,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 34,902.2	¥ 33,302.2	25%	¥ 6,950.5	¥ 27,951.64
¥ 36,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 35,402.2	¥ 33,802.2	25%	¥ 7,075.5	¥ 28,326.64
¥ 37,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 35,902.2	¥ 34,302.2	25%	¥ 7,200.5	¥ 28,701.64
¥ 37,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 36,402.2	¥ 34,802.2	25%	¥ 7,325.5	¥ 29,076.64
¥ 38,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 36,902.2	¥ 35,302.2	25%	¥ 7,450.5	¥ 29,451.64
¥ 38,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 37,402.2	¥ 35,802.2	25%	¥ 7,575.5	¥ 29,826.64
¥ 39,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 37,902.2	¥ 36,302.2	25%	¥ 7,700.5	¥ 30,201.64
¥ 39,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 38,402.2	¥ 36,802.2	25%	¥ 7,825.5	¥ 30,576.64
¥ 40,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 38,902.2	¥ 37,302.2	25%	¥ 7,950.5	¥ 30,951.64
¥ 40,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 39,402.2	¥ 37,802.2	25%	¥ 8,075.5	¥ 31,326.64
¥ 41,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 39,902.2	¥ 38,302.2	25%	¥ 8,200.5	¥ 31,701.64
¥ 41,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 40,402.2	¥ 38,802.2	25%	¥ 8,325.5	¥ 32,076.64
¥ 42,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 40,902.2	¥ 39,302.2	25%	¥ 8,450.5	¥ 32,451.64
¥ 42,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 41,402.2	¥ 39,802.2	25%	¥ 8,575.5	¥ 32,826.64
¥ 43,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 41,902.2	¥ 40,302.2	30%	¥ 8,715.7	¥ 33,186.53
¥ 43,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 42,402.2	¥ 40,802.2	30%	¥ 8,865.7	¥ 33,536.53
¥ 44,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 42,902.2	¥ 41,302.2	30%	¥ 9,015.7	¥ 33,886.53
¥ 44,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 43,402.2	¥ 41,802.2	30%	¥ 9,165.7	¥ 34,236.53
¥ 45,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 43,902.2	¥ 42,302.2	30%	¥ 9,315.7	¥ 34,586.53
¥ 45,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 44,402.2	¥ 42,802.2	30%	¥ 9,465.7	¥ 34,936.53
¥ 46,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 44,902.2	¥ 43,302.2	30%	¥ 9,615.7	¥ 35,286.53
¥ 46,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 45,402.2	¥ 43,802.2	30%	¥ 9,765.7	¥ 35,636.53
¥ 47,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 45,902.2	¥ 44,302.2	30%	¥ 9,915.7	¥ 35,986.53
¥ 47,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 46,402.2	¥ 44,802.2	30%	¥ 10,065.7	¥ 36,336.53
¥ 48,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 46,902.2	¥ 45,302.2	30%	¥ 10,215.7	¥ 36,686.53
¥ 48,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 47,402.2	¥ 45,802.2	30%	¥ 10,365.7	¥ 37,036.53
¥ 49,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 47,902.2	¥ 46,302.2	30%	¥ 10,515.7	¥ 37,386.53

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Salary Before Taxation	Annuity	Medical Insurance	Jobless Insurance	Housing Allowance	Total Benefits	Benefits Deducted Salary	Taxable Income (Bf Taxed)	Tax Rate	Tax Payable	Net Income
¥ 49,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 48,402.2	¥ 46,802.2	30%	¥ 10,665.7	¥ 37,736.53
¥ 50,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 48,902.2	¥ 47,302.2	30%	¥ 10,815.7	¥ 38,086.53
¥ 50,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 49,402.2	¥ 47,802.2	30%	¥ 10,965.7	¥ 38,436.53
¥ 51,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 49,902.2	¥ 48,302.2	30%	¥ 11,115.7	¥ 38,786.53
¥ 51,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 50,402.2	¥ 48,802.2	30%	¥ 11,265.7	¥ 39,136.53
¥ 52,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 50,902.2	¥ 49,302.2	30%	¥ 11,415.7	¥ 39,486.53
¥ 52,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 51,402.2	¥ 49,802.2	30%	¥ 11,565.7	¥ 39,836.53
¥ 53,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 51,902.2	¥ 50,302.2	30%	¥ 11,715.7	¥ 40,186.53
¥ 53,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 52,402.2	¥ 50,802.2	30%	¥ 11,865.7	¥ 40,536.53
¥ 54,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 52,902.2	¥ 51,302.2	30%	¥ 12,015.7	¥ 40,886.53
¥ 54,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 53,402.2	¥ 51,802.2	30%	¥ 12,165.7	¥ 41,236.53
¥ 55,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 53,902.2	¥ 52,302.2	30%	¥ 12,315.7	¥ 41,586.53
¥ 55,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 54,402.2	¥ 52,802.2	30%	¥ 12,465.7	¥ 41,936.53
¥ 56,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 54,902.2	¥ 53,302.2	30%	¥ 12,615.7	¥ 42,286.53
¥ 56,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 55,402.2	¥ 53,802.2	30%	¥ 12,765.7	¥ 42,636.53
¥ 57,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 55,902.2	¥ 54,302.2	30%	¥ 12,915.7	¥ 42,986.53
¥ 57,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 56,402.2	¥ 54,802.2	30%	¥ 13,065.7	¥ 43,336.53
¥ 58,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 56,902.2	¥ 55,302.2	30%	¥ 13,215.7	¥ 43,686.53
¥ 58,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 57,402.2	¥ 55,802.2	30%	¥ 13,365.7	¥ 44,036.53
¥ 59,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 57,902.2	¥ 56,302.2	30%	¥ 13,515.7	¥ 44,386.53
¥ 59,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 58,402.2	¥ 56,802.2	30%	¥ 13,665.7	¥ 44,736.53
¥ 60,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 58,902.2	¥ 57,302.2	30%	¥ 13,815.7	¥ 45,086.53
¥ 60,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 59,402.2	¥ 57,802.2	30%	¥ 13,965.7	¥ 45,436.53
¥ 61,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 59,902.2	¥ 58,302.2	30%	¥ 14,115.7	¥ 45,786.53
¥ 61,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 60,402.2	¥ 58,802.2	30%	¥ 14,265.7	¥ 46,136.53
¥ 62,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 60,902.2	¥ 59,302.2	30%	¥ 14,415.7	¥ 46,486.53
¥ 62,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 61,402.2	¥ 59,802.2	30%	¥ 14,565.7	¥ 46,836.53
¥ 63,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 61,902.2	¥ 60,302.2	35%	¥ 14,730.8	¥ 47,171.42
¥ 63,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 62,402.2	¥ 60,802.2	35%	¥ 14,905.8	¥ 47,496.42
¥ 64,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 62,902.2	¥ 61,302.2	35%	¥ 15,080.8	¥ 47,821.42
¥ 64,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 63,402.2	¥ 61,802.2	35%	¥ 15,255.8	¥ 48,146.42
¥ 65,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 63,902.2	¥ 62,302.2	35%	¥ 15,430.8	¥ 48,471.42
¥ 65,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 64,402.2	¥ 62,802.2	35%	¥ 15,605.8	¥ 48,796.42

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¥ 66,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 64,902.2	¥ 63,302.2	35%	¥ 15,780.8	¥ 49,121.42
¥ 66,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 65,402.2	¥ 63,802.2	35%	¥ 15,955.8	¥ 49,446.42
¥ 67,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 65,902.2	¥ 64,302.2	35%	¥ 16,130.8	¥ 49,771.42
¥ 67,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 66,402.2	¥ 64,802.2	35%	¥ 16,305.8	¥ 50,096.42
¥ 68,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 66,902.2	¥ 65,302.2	35%	¥ 16,480.8	¥ 50,421.42
¥ 68,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 67,402.2	¥ 65,802.2	35%	¥ 16,655.8	¥ 50,746.42
¥ 69,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 67,902.2	¥ 66,302.2	35%	¥ 16,830.8	¥ 51,071.42
¥ 69,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 68,402.2	¥ 66,802.2	35%	¥ 17,005.8	¥ 51,396.42
¥ 70,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 68,902.2	¥ 67,302.2	35%	¥ 17,180.8	¥ 51,721.42
¥ 70,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 69,402.2	¥ 67,802.2	35%	¥ 17,355.8	¥ 52,046.42
¥ 71,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 69,902.2	¥ 68,302.2	35%	¥ 17,530.8	¥ 52,371.42
¥ 71,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 70,402.2	¥ 68,802.2	35%	¥ 17,705.8	¥ 52,696.42
¥ 72,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 70,902.2	¥ 69,302.2	35%	¥ 17,880.8	¥ 53,021.42
¥ 72,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 71,402.2	¥ 69,802.2	35%	¥ 18,055.8	¥ 53,346.42
¥ 73,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 71,902.2	¥ 70,302.2	35%	¥ 18,230.8	¥ 53,671.42
¥ 73,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 72,402.2	¥ 70,802.2	35%	¥ 18,405.8	¥ 53,996.42
¥ 74,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 72,902.2	¥ 71,302.2	35%	¥ 18,580.8	¥ 54,321.42
¥ 74,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 73,402.2	¥ 71,802.2	35%	¥ 18,755.8	¥ 54,646.42
¥ 75,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 73,902.2	¥ 72,302.2	35%	¥ 18,930.8	¥ 54,971.42
¥ 75,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 74,402.2	¥ 72,802.2	35%	¥ 19,105.8	¥ 55,296.42
¥ 76,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 74,902.2	¥ 73,302.2	35%	¥ 19,280.8	¥ 55,621.42
¥ 76,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 75,402.2	¥ 73,802.2	35%	¥ 19,455.8	¥ 55,946.42
¥ 77,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 75,902.2	¥ 74,302.2	35%	¥ 19,630.8	¥ 56,271.42
¥ 77,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 76,402.2	¥ 74,802.2	35%	¥ 19,805.8	¥ 56,596.42
¥ 78,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 76,902.2	¥ 75,302.2	35%	¥ 19,980.8	¥ 56,921.42
¥ 78,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 77,402.2	¥ 75,802.2	35%	¥ 20,155.8	¥ 57,246.42
¥ 79,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 77,902.2	¥ 76,302.2	35%	¥ 20,330.8	¥ 57,571.42
¥ 79,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 78,402.2	¥ 76,802.2	35%	¥ 20,505.8	¥ 57,896.42
¥ 80,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 78,902.2	¥ 77,302.2	35%	¥ 20,680.8	¥ 58,221.42
¥ 80,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 79,402.2	¥ 77,802.2	35%	¥ 20,855.8	¥ 58,546.42
¥ 81,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 79,902.2	¥ 78,302.2	35%	¥ 21,030.8	¥ 58,871.42
¥ 81,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 80,402.2	¥ 78,802.2	35%	¥ 21,205.8	¥ 59,196.42
¥ 82,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 80,902.2	¥ 79,302.2	35%	¥ 21,380.8	¥ 59,521.42

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Salary Before Taxation	Annuity	Medical Insurance	Jobless Insurance	Housing Allowance	Total Benefits	Benefits Deducted Salary	Taxable Income (Bf Taxed)	Tax Rate	Tax Payable	Net Income
¥ 82,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 81,402.2	¥ 79,802.2	35%	¥ 21,555.8	¥ 59,846.42
¥ 83,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 81,902.2	¥ 80,302.2	40%	¥ 21,745.9	¥ 60,156.31
¥ 83,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 82,402.2	¥ 80,802.2	40%	¥ 21,945.9	¥ 60,456.31
¥ 84,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 82,902.2	¥ 81,302.2	40%	¥ 22,145.9	¥ 60,756.31
¥ 84,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 83,402.2	¥ 81,802.2	40%	¥ 22,345.9	¥ 61,056.31
¥ 85,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 83,902.2	¥ 82,302.2	40%	¥ 22,545.9	¥ 61,356.31
¥ 85,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 84,402.2	¥ 82,802.2	40%	¥ 22,745.9	¥ 61,656.31
¥ 86,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 84,902.2	¥ 83,302.2	40%	¥ 22,945.9	¥ 61,956.31
¥ 86,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 85,402.2	¥ 83,802.2	40%	¥ 23,145.9	¥ 62,256.31
¥ 87,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 85,902.2	¥ 84,302.2	40%	¥ 23,345.9	¥ 62,556.31
¥ 87,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 86,402.2	¥ 84,802.2	40%	¥ 23,545.9	¥ 62,856.31
¥ 88,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 86,902.2	¥ 85,302.2	40%	¥ 23,745.9	¥ 63,156.31
¥ 88,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 87,402.2	¥ 85,802.2	40%	¥ 23,945.9	¥ 63,456.31
¥ 89,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 87,902.2	¥ 86,302.2	40%	¥ 24,145.9	¥ 63,756.31
¥ 89,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 88,402.2	¥ 86,802.2	40%	¥ 24,345.9	¥ 64,056.31
¥ 90,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 88,902.2	¥ 87,302.2	40%	¥ 24,545.9	¥ 64,356.31
¥ 90,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 89,402.2	¥ 87,802.2	40%	¥ 24,745.9	¥ 64,656.31
¥ 91,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 89,902.2	¥ 88,302.2	40%	¥ 24,945.9	¥ 64,956.31
¥ 91,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 90,402.2	¥ 88,802.2	40%	¥ 25,145.9	¥ 65,256.31
¥ 92,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 90,902.2	¥ 89,302.2	40%	¥ 25,345.9	¥ 65,556.31
¥ 92,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 91,402.2	¥ 89,802.2	40%	¥ 25,545.9	¥ 65,856.31
¥ 93,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 91,902.2	¥ 90,302.2	40%	¥ 25,745.9	¥ 66,156.31
¥ 93,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 92,402.2	¥ 90,802.2	40%	¥ 25,945.9	¥ 66,456.31
¥ 94,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 92,902.2	¥ 91,302.2	40%	¥ 26,145.9	¥ 66,756.31
¥ 94,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 93,402.2	¥ 91,802.2	40%	¥ 26,345.9	¥ 67,056.31
¥ 95,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 93,902.2	¥ 92,302.2	40%	¥ 26,545.9	¥ 67,356.31
¥ 95,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 94,402.2	¥ 92,802.2	40%	¥ 26,745.9	¥ 67,656.31
¥ 96,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 94,902.2	¥ 93,302.2	40%	¥ 26,945.9	¥ 67,956.31
¥ 96,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 95,402.2	¥ 93,802.2	40%	¥ 27,145.9	¥ 68,256.31
¥ 97,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 95,902.2	¥ 94,302.2	40%	¥ 27,345.9	¥ 68,556.31
¥ 97,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 96,402.2	¥ 94,802.2	40%	¥ 27,545.9	¥ 68,856.31
¥ 98,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 96,902.2	¥ 95,302.2	40%	¥ 27,745.9	¥ 69,156.31
¥ 98,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 97,402.2	¥ 95,802.2	40%	¥ 27,945.9	¥ 69,456.31

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¥ 99,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 97,902.2	¥ 96,302.2	40%	¥ 28,145.9	¥ 69,756.31
¥ 99,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 98,402.2	¥ 96,802.2	40%	¥ 28,345.9	¥ 70,056.31
¥ 100,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 98,902.2	¥ 97,302.2	40%	¥ 28,545.9	¥ 70,356.31
¥ 100,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 99,402.2	¥ 97,802.2	40%	¥ 28,745.9	¥ 70,656.31
¥ 101,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 99,902.2	¥ 98,302.2	40%	¥ 28,945.9	¥ 70,956.31
¥ 101,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 100,402.2	¥ 98,802.2	40%	¥ 29,145.9	¥ 71,256.31
¥ 102,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 100,902.2	¥ 99,302.2	40%	¥ 29,345.9	¥ 71,556.31
¥ 102,500.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 101,402.2	¥ 99,802.2	40%	¥ 29,545.9	¥ 71,856.31
¥ 103,000.0	¥ 487.9	¥ 122.0	¥ 61.0	¥ 426.9	¥ 1,097.8	¥ 101,902.2	¥ 100,302.2	45%	¥ 29,761.0	¥ 72,141.20

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Tough Interview Question of One Million Annual Package Placement

Both Dumb and Dumber are Dr. Strangelove's students. Dr. Strangelove's birthday is Day N of Month M, neither student knows which date it is from the following ten dates. Dr. Strangelove told M to Dumb and N to Dumber and asked them if they got her birthday.

4 March, 5 March, 8 March

4 June, 7 June

1 Sep, 5 Sep

1 Dec, 2 Dec, 8 Dec

Dumb said, "If I don't know, never will Dumber."

Dumber said, "Originally I didn't know, but now I got it."

Dumb said, "Oh, now I got it too."

Please infer Dr. Strangelove's birthday based on the above dialogue in one hour.

[Answer](#)