

应对疫情多措并举  
减轻企业社保负担

Measures to Relieve Social Insurance Burden on  
Enterprises in Shanghai

## 本市减轻企业社保负担的主要措施

# Major measures to reduce the social insurance burden on enterprises in Shanghai

- 一、贯彻落实国家阶段性减免企业社会保险费政策
- I. Implementing the State policy of temporarily reducing and exempting corporate obligation of social insurance contributions
- 二、继续阶段性降低失业保险和工伤保险费率
- II. Continuing the policy of temporarily cutting the premium rates for unemployment insurance and work-related injury insurance
- 三、全面落实“沪28条” 社保减负措施
- III. Implementing the 28 Measures of Shanghai to relieve the social security burden on companies
- 四、优化社保经办服务，方便企业办理社保业务
- IV. Optimizing social insurance agency services to streamline the procedures for companies to handle social security issues

# 第一部分 Part One

## 贯彻落实国家阶段性减免企业 社会保险费政策

Implementing the State policy of temporarily  
reducing and exempting corporate obligation  
of social insurance contributions

## 国家政策要求

### Corporate obligation of social insurance contributions

2月18日，国务院常务会议决定阶段性减免企业养老、失业、工伤保险单位缴费；2月25日，进一步明确个体工商户按单位参保的，参照中小微企业享受减免政策

On Feb. 18, the State Council decided to temporarily reduce and exempt corporate contributions to pension, unemployment and work-related injury insurances. On Feb. 25, individual businesses are eligible to the same reduction and exemption policy for SMEs

2月20日，人力资源社会保障部、财政部、国家税务总局联合发布《关于阶段性减免企业社会保险费的通知》（人社部11号文）

On Feb. 20, MHRSS, MOF and the State Taxation Administration jointly issued the Circular to Temporarily Reduce and Exempt Corporate Social Insurance Contributions (Circular No. 11)

2月27日，人力资源社会保障部办公厅、财政部办公厅、国家税务总局办公厅联合印发《关于阶段性减免企业社会保险费有关问题的实施意见》

On Feb. 27, the General Offices of MHRSS, MOF and the State Taxation Administration jointly issued Implementing Opinions on Temporarily Reducing and Exempting Corporate Social Insurance Contributions

# 本市总体安排 Overall Arrangements

## 相关文件 Document

- 3月5日, 市人力资源社会保障局 市财政局联合印发《关于本市实施阶段性减免企业社会保险费的通知》
- On March 5, SMHRSS and SMFB jointly issued the Notice Concerning Implementation of Temporary Reduction and Exemption of Corporate Social Security Contributions

## 总体安排 Implementation goal

- 在国家政策范围内, 尽最大可能阶段性减免企业养老保险、失业保险、工伤保险(简称三项社保)单位缴费部分
- Under the provision of the relevant State policy, Shanghai will work at its best to temporarily reduce and exempt the obligations of companies in Shanghai to pay corporate pension, unemployment insurance and work-related insurance contributions

# 政策要点 Highlights

初步测算, 可为企业减负约530亿元  
Cutting about 53 billion yuan, according our preliminary estimate

- 中小微企业 SMEs
- 按单位参保的个体工商户 Individual businesses insured as an entity

从今年2月至6月, 免征三项社保单位缴费部分  
Exempted from employer contributions to three social insurances from Feb. to June

- 大型企业及其他参保单位 Large enterprises
- 民办非企业单位、社会团体等各类社会组织 Private non-enterprises and social organizations

从今年2月至4月, 减半征收三项社保单位缴费部分  
Employer contributions to the same social insurances will be cut by half from Feb. to April

- 机关事业单位 (含参加企业基本养老保险的单位)
- Government bodies and public institutions (including entities covered by enterprise basic pension insurance)
- 以个人身份参保的个体工商户 Individual businesses insured as individuals
- 灵活就业人员 Informal employees

不享受减免政策 Not eligible

## 第二部分 Part Two

### 继续阶段性降低失业保险和 工伤保险费率

Continuing to implement the policy of temporarily reducing the premium rates for unemployment insurance and work-related injury insurance

# 政策要点 Highlights

## 失业保险

Unemployment  
insurance

- 继续执行1%的失业保险缴费比例
- Continuing the 1% premium rate

## 工伤保险

Work-related  
injury insurance

- 一类至八类行业工伤保险基准费率，继续在国家规定的基础上下调20%
- Premium rates for Category I to VIII to drop 10% from the national benchmarks

实施期限延长至2021年  
4月30日

Ending date delayed  
until April 30, 2021



# 第三部分 Part Three

## 全面落实“沪28条”社保 减负措施

Fully implementing the 28 Measures of  
Shanghai to relieve the social insurance  
burden on companies

## 全面落实“沪28条”社保减负措施

28 Measures to relieve the social insurance burden on companies in Shanghai

- 一是推迟调整社保缴费基数

**Postponing the adjustment to the social insurance contribution base**

- 二是可延长社会保险缴费期。

**Delaying the payment of social insurance contributions**

## 一是推迟调整社保缴费基数 Postponing the adjustment to the social insurance contribution base

今年起，职工社保缴费年度调整为当年7月1日至次年6月30日（社保基数调整推迟3个月） From this year on, the period for employee social security contributions will run from July 1 to June 30 of the next year (the adjust to the contribution base postponed for 3 months).

2019年度参保单位工资性收入申报工作将于3月中下旬启动

Declaration of wage income for 2019 will start in middle or late March.

预计可为企业减轻三项社保负担约68亿元（另外医保及生育减负约33亿元） It is estimated that enterprises will save 6.8 billion yuan in three social security contributions (in addition to 3.3 billion yuan in health insurance and maternity insurance savings).

具体时间通过“上海人社”APP、“上海社保”微信公众号发布，并同步寄发通知书

The final date will be published on SMHRSS app and "Shanghai Social Security" WeChat public account, and the notice will be sent out at the same time.

## 二是可延长社会保险缴费期 Delaying the payment of social insurance contributions

未能按时办理参保登记、缴纳社保费等业务的，允许在疫情结束后补办。  
Entities which have failed to file for participation in social security or pay social security contributions can make up after the epidemic outbreak is over.

逾期缴纳社保费的，在向社保经办机构报备后，不收取滞纳金，不影响参保职工个人权益记录。Entities which have not met the deadline to pay social security contributions will not be penalized and their employees rights and benefits will not be affected.

可在疫情解除后3个月内完成补缴手续Make-up payment should be made within 3 months after the outbreak is over.

## 延长社保缴费期报备方式 Filing for delaying payment of social insurance contributions

线上预申报  
Online filing



不见面报备 Non-  
face-to-face  
registration



非接触反馈 Non-  
contact feedback

拨打12333热线电话、登录“上海社保”微信公众号在线预申请  
Dial hotline 12333 or visit “Shanghai Social Security”  
WeChat public account for advance filing

社保经办机构电话确认后，以挂号信或快递方式提交延期缴纳社保费申请  
After the advance filing is confirmed by phone, a formal application  
should be sent to an authoritative social security agency by  
registered or express mail.

收到申请，社保经办机构3个工作日内电话反馈结果  
After receiving the application, the social security agency will call  
to announce the decision within 3 working days

# 第四部分 Part Four

优化社保经办服务，方便企业  
办理社保业务

Optimizing social insurance agency services  
to Streamline procedures for companies to  
handle social insurance affairs

## 不断优化社保经办服务

# Improving social insurance agency services

- 一是大力推进社保办事“不见面”服务。
- 1. Promoting non-face-to-face services
- 二是积极实施社会保险业务容缺经办、证明事项告知承诺制。
- 2. Allowing applicant absence in social insurance request handling and accepting documentation commitment
- 三是确保各项社会保险待遇按时足额发放。
- 3. Ensuring that social insurance benefits are paid in full and promptly