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# 中国动态： 双语版亚洲雇佣法：年中回顾

2021-2022

第三十五期：2022年上半年度

## Asia Employment Law: Mid-Year Review

2021-2022

ISSUE 35: 2022 H1

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# 引言 Introduction

亚洲法律顾问与人力资源顾问的工作往往涉及多个司法辖区。准确把握雇佣相关法律发展情况既是重中之重又充满挑战。

为协助阁下获取最新法律动态，孖士打(Mayer Brown)发布电子期刊**亚洲雇佣法：年中回顾**，内容涵盖亚洲14个司法辖区，并将每半年更新。

在第三十五期中，我们将回顾并评点2022年上半年度雇佣法发展情况，同时列出一些2022年立法、咨询、政策及判例法方面的预期重大变革。

孖士打与亚洲地区14家律师事务所长期开展跨境合作，与对方律师建立了密切的工作关系，本刊正是这一努力的结果。欲获悉撰稿律师及律师事务所名单，请浏览[连络人页面](#)。

我们衷心希望本刊对阁下有所助益。

Asia's legal and human resources advisors are often required to function across multiple jurisdictions. Staying on top of employment-related legal developments is important but can be challenging.

To help keep you up to date, Mayer Brown has produced the **Asia Employment Law: Mid-Year Review**, an e-publication covering 14 jurisdictions in Asia.

In this thirty-fifth edition, we flag and comment on employment law developments during the first half of 2022 and highlight some of the major legislative, consultative, policy and case law changes to look out for in 2022.

This publication is a result of ongoing cross-border collaboration between 14 law firms across Asia with whose lawyers Mayer Brown has had the pleasure of working with closely for many years. For a list of contributing lawyers and law firms, please see the [contacts page](#).

We hope you find this edition useful.

顺颂商祺 With best regards,



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2022

**重要:**  
可能需要  
采取行动

**Important:**  
action likely  
required

**不可不知:**  
关注发展动态

**Good to know:**  
follow  
developments

**注意变更:**  
无需采取行动

**Note changes:**  
no action  
required

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## 《关于特困行业阶段性实施缓缴企业社会保险费政策的通知》

近日, 人力资源和社会保障部办公厅、国家税务总局办公厅发布《关于特困行业阶段性实施缓缴企业社会保险费政策的通知》(下称《通知》)。《通知》适用于餐饮、零售、旅游、民航、公路水路铁路运输企业三项社保费的单位应缴纳部分。上述行业中以单位方式参加社会保险的有雇工的个体工商户以及其他单位, 参照企业办法缓缴。

《通知》规定, 企业职工基本养老保险费缓缴费款所属期为2022年4月至6月。失业保险费、工伤保险费缓缴费款所属期为2022年4月至2023年3月, 在此期间, 企业可申请不同期限的缓缴。《通知》还明确, 企业原则上应在缓缴期满后的一个月内补缴缓缴的失业保险、工伤保险费款; 缓缴的企业职工基本养老保险费最迟于2022年底前补缴到位, 期间免收滞纳金, 税务部门应及时提醒企业补缴。

[更多...](#)

## Circular on Temporarily Implementing the Policy for Postponement of Enterprise Social Security Payments in Hard-hit Sectors

On May 13, 2022, the General Office of the Ministry of Human Resources and Social Security ("MOHRSS") and the General Office of the State Taxation Administration ("STA") issued the Circular on Temporarily Implementing the Policy for Postponement of Enterprise Social Security Payments in Hard-hit Sectors (the "Circular"). The Circular applies to the part of social security payments to be assumed by enterprises in such sectors as catering, retail, tourism, civil aviation, and road, water and rail transportation. Individual businesses and other entities in the aforesaid sectors that have employees and pay their social security contributions as an entity shall be subject to the postponement policy governing enterprises. The Circular specifies that payments of the basic old-age insurance for enterprise employees for the terms ranging from April to June 2022 may be postponed; unemployment insurance payments and work-related injury insurance payments for the terms ranging from April 2022 to March 2023 may be postponed. During the postponement period, enterprises may apply for postponement for different terms. According to the Circular, enterprises shall pay the postponed unemployment insurance and work-related injury insurance contributions within one month upon expiry of the postponement period, and the postponed basic old-age insurance contributions shall be fully paid by the end of 2022, before which no overdue fine will be imposed, and the taxation authority will promptly remind the enterprises of the supplemental payment.

[More...](#)

## 《关于扩大阶段性缓缴社会保险费政策实施范围等问题的通知》

近日, 人力资源和社会保障部等四部门联合发布《关于扩大阶段性缓缴社会保险费政策实施范围等问题的通知》(下称《通知》)。《通知》明确, 在对餐饮、零售、旅游、民航、公路水路铁路运输等5个特困行业实施阶段性缓缴企业职工基本养老保险费、失业保险费、工伤保险费政策的基础上, 进一步扩大到汽车制造业、通用设备制造业等17个其他特困行业, 缓缴扩围行业所属困难企业可申请缓缴三项社保费单位缴费部分, 养老保险费缓缴实施期限到2022年年底, 工伤、失业保险费缓缴期限不超过一年, 原明确的5个特困行业缓缴养老保险费期限相应延长至年底。对疫情影响严重地区生产经营困难的所有中小微企业、以单位方式参保的个体工商户, 阶段性缓缴三项社保费单位缴费部分, 缓缴实施期限到2022年年底。

[更多...](#)

中国  
6月1日

2022

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01  
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## Circular on Expanding the Implementation Scope of the Policy for Provisional Postponement of Social Security Payments

On June 1, 2022, the Ministry of Human Resources and Social Security ("MOHRSS") and three other authorities jointly released the Circular on Expanding the Implementation Scope of the Policy for Provisional Postponement of Social Security Payments (the "Circular"). The Circular

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specifies that the implementation of the policy for provisional postponement of basic old-age insurance for enterprise employees, unemployment insurance payments and work-related injury insurance payments for five hard-hit sectors (namely, catering, retail, tourism, civil aviation, and road, water, and rail transportation) will be further expanded to cover 17 hard-hit sectors, including auto manufacturing and general equipment manufacturing. Stranded enterprises in the aforesaid sectors may apply for deferral of the part of social security payments to be assumed by enterprises; the postponement period for basic old-age insurance will last till the end of 2022 while the postponement period for unemployment insurance payments and work-related injury insurance payments shall not exceed one year. The postponement period for basic old-age insurance for the original five hard-hit sectors will be extended to the end of this year correspondingly. For all micro, small, and medium-sized enterprises as well as individual businesses participating in the social insurance scheme in the form of an entity in areas severely affected by Covid-19 pandemic, which have difficulties in production and operation, the postponement of the part of the three social security payments to be assumed by enterprises will be extended to the end of 2022.

[More...](#)

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