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级数	全月应纳税所得额	税率	速算扣除数
1	不超过3000元的	3%	
2	超过3000元至12000元的部分	10%	210
3	超过12000元至25000元的部分	20%	1410
4	超过25000元至35000元的部分	25%	2660
5	超过35000元至55000元的部分	30%	4410
6	超过55000元至80000元的部分	35%	7160
7	超过80000元的部分	45%	15160

$\frac{1}{4000} \times 5000 = 1.25$ (税率) $\times 5000 = 6250$ (税额) $- 210 = 6040$ (应纳税额) > 0
 $\frac{1}{6000} \times 8000 = 1.33$ (税率) $\times 8000 = 10666.67$ (税额) $- 210 = 10456.67$ (应纳税额) > 0

级数	全年应纳税所得额	税率	速算扣除数
1	不超过30000元的	5%	0
2	超过30000元至90000元的部分	10%	1500
3	超过90000元至300000元的部分	20%	10500
4	超过300000元至500000元的部分	30%	40500
5	超过500000元的部分	35%	65500

3° 2018年1月1日起，个人所得税法规定，居民个人取得综合所得，按年计算个人所得税。

$\frac{1}{12} \times 12000 = 1000$ (月应纳税所得额) $\times 10\% = 100$ (月税额) $\times 12 = 1200$ (年税额) $- 1500 = -300$ (应纳税额) < 0

$\frac{1}{12} \times 8000 = 666.67$ (月应纳税所得额) $\times 10\% = 66.67$ (月税额) $\times 12 = 800$ (年税额) $- 1500 = -700$ (应纳税额) < 0

结论：2018年1月1日起，居民个人取得综合所得，按年计算个人所得税。

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