

Supplementary material

Supplemental Table 1A. Nine-grade income tax rates in 2008 in China

Grade	Taxable monthly salary * range (RMB)	Tax rate (%)	Deductible (RMB)
1	0–499	5	0
2	500–1,999	10	25
3	2,000–4,999	15	125
4	5,000–19,999	20	375
5	20,000–39,999	25	1,375
6	40,000–59,999	30	3,375
7	60,000–79,999	35	6,375
8	80,000–99,999	40	10,375
9	100,000+	45	15,375

RMB, RenMinBi.

*Taxable monthly salary refers to the difference between the total monthly salary and 1,600 RMB

Supplemental Table 1B. Seven-grade income tax rates in 2013 and 2018 in China

Grade	Taxable monthly salary * range (RMB)	Tax rate (%)	Deductible (RMB)
1	0–1,499	3	0
2	1,500–4,499	10	105
3	4,500–8,999	20	555
4	9,000–34,999	25	1,005
5	35,000–54,999	30	2,755
6	55,000–79,999	35	5,505
7	80,000+	45	13,505

RMB, RenMinBi.

*Taxable monthly salary refers to the difference between the total monthly salary and 3,500 RMB