**Appendix 3**

**Guidelines for Phased Deferred Payment of Social Insurance Premiums** **for Micro-, Small-, and Medium-Sized Enterprises in Areas Severely Affected by the Epidemic**

All micro-, small-, and medium-sized enterprises (MSMEs) in areas severely affected by the epidemic that are experiencing temporary difficulties in production and operation, self-employed households that are insured as companies, as well as public institutions, social organizations, foundations, social service agencies, law firms and accounting firms that participate in the basic pension insurance for employees (hereinafter referred to as employers) may apply for deferred payment of the employer portion of the basic pension insurance, unemployment insurance and work injury insurance for employees (hereinafter referred to as the three social insurance premiums). The specific process is as follows:

**I. Application.** Eligible employers can log in to the Guangdong e-Tax Service or go to the tax service hall to submit the Application Form for *Phased Deferred Payment of* *Social Insurance Premiums for Micro-, Small-, and Medium-Sized Enterprises in Areas Severely Affected by the Epidemic* to the tax service in charge (see the attachment).

**II. Approval.** The tax service in charge accepts the application and makes a preliminary check, and submits the application materials that have passed the preliminary check to the county (county-level city or district) tax service and human resources and social insurance department within 5 working days, and the latter shall complete the joint examination within 5 working days after receiving relevant application materials.

**III. Handling.** If the deferment is approved, the tax service will directly handle the deferment of the employer portion of the three social insurance premiums from the month of approval until the end of 2022.

**IV. Results inquiry.** Employers can check the result of the deferment approval through the e-tax service, or they can choose to be informed of the result by tax services through telephone or SMS.

**V.** **Replenishment.** The deferred unemployment insurance and work injury insurance premiums shall be paid up by the end of January 2023; the deferred basic pension insurance premiums for employees shall be paid up no later than the end of June 2023.

**VI. Other issues.**

1. The human resources and social security departments and tax services of Shenzhen and Dongguan clarify the approval process and work in accordance with the division of responsibilities.

2. Employers must retain financial statements, bank statements and other relevant materials during the period of temporary difficulties or losses in production and operation for inspection.

**Attachment**

**Application Form for *Phased Deferred Payment of Social Insurance Premiums for Micro-, Small-, and Medium-Sized Enterprises in Areas Severely Affected by the Epidemic***

|  |  |  |  |
| --- | --- | --- | --- |
| Unified social credit code / Taxpayer’s identification No. |  | Company SSN |  |
| Company’s name |  | | |
| Address | No. Road (Community) Town (Subdistrict) County (county-level city or district) City | | |
| Contact |  | Contact No. |  |
| The applicant commits that:  This company □ has experienced temporary difficulties in production and operation due to the epidemic, □ now suffers losses and is hereby applying for a deferred payment of the employer portion of three social insurance premiums.  This company has been informed that the deferred payment can be paid up in a lump sum in advance or instalments according to actual needs, and the deferred unemployment insurance and work injury insurance premiums shall be paid up by the end of January 2023; the deferred basic pension insurance premiums for enterprise employees shall be paid up no later than the end of June 2023.  The information provided by the company is authentic and accurate. Financial statements, bank statements and other relevant materials during the period of temporary difficulties or losses in production and operation are kept. If any falsehood is found, the deferment will be terminated, and the overdue fine will be imposed as required.  Company (seal) Date: mm/dd/yy | | | |
| Opinion of the tax service in charge:  Date: mm/dd/yy | | | |
| Opinion of county (county-level city or district) human resources and social security department:  Date: mm/dd/yy | | | |