# Article information:

【政策解读】涨知识！研发费用加计扣除中的人工费用如何界定？ - Cubox  
<https://www.cubox.pro/my/card?id=ff80808186b9ec9a0186baab258d19bc>

# Article summary:

1. Labor costs related to R&D activities are deductible, including wages, salaries, insurance premiums, and housing provident funds for personnel directly engaged in R&D activities, as well as labor costs for external R&D personnel.

2. The scope of research and development personnel includes researchers, technical personnel, and auxiliary personnel who are directly engaged in R&D activities of an enterprise.

3. Expenses incurred by enterprises entrusting individuals to carry out research and development activities shall be included in the research and development expenses of the entrusting party according to 80% of the actual amount incurred, and the super deduction shall be calculated.

# Article rating:

Appears moderately imbalanced: The article provides some useful information, but is missing several important points or pieces of evidence that would be required to present the discussed topics in a balanced and reliable way. You are encouraged to seek a more balanced perspective on the presented issues by exploring the provided research topics and looking at different information sources.

# Article analysis:

作为一篇政策解读文章，本文对于研发费用加计扣除中的人工费用进行了介绍和解释。然而，在阅读过程中，我们也可以发现一些问题。

首先，文章没有提及可能存在的风险和注意事项。虽然政策鼓励企业加大研发投入并享受税收优惠，但如果企业在申报过程中存在不当行为或违规操作，可能会面临税务处罚等风险。因此，在介绍政策的同时，应该提醒企业注意遵守相关规定和法律法规。

其次，文章没有平等地呈现双方的观点。虽然文章主要是对政策进行解读和说明，但在涉及到争议性问题时，应该客观公正地呈现各方观点，并给出相应的分析和评价。

此外，在具体解释政策时，文章也存在一些片面报道和缺失考虑点的情况。例如，在介绍外部人员费用如何界定时，文章只提到了签订劳动合同或临时雇佣的情况，并未涉及其他可能存在的情形；在介绍委托个人研发费用如何计算时，也未提及如何确定80%的实际支出金额等问题。

总之，在撰写政策解读类文章时，应该注重客观公正、全面准确地呈现相关信息，并充分考虑可能存在的风险和争议性问题。

# Topics for further research:

* 风险和注意事项
* 平等呈现双方观点
* 片面报道和缺失考虑点
* 外部人员费用界定
* 委托个人研发费用计算
* 客观公正、全面准确呈现相关信息

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