

外籍人士所得稅重點說明 Income Tax Highlights for

Expatriates

在臺當年度(1/1 至 12/31)居留期限及聘僱期間若未滿 183 天者，所得稅將以 18%計；若滿 183 天者，得填妥附件並檢附相關佐證資料申請以「居住者」扣繳率扣繳。**相關說明、規定、稅額及扣繳方式等等，以本國政府法規及公告為準。**

For an individual who stays in the Republic of China with the employment period less than 183 days within the same taxable year (Jan.1 to Dec. 31), individual income tax shall be computed according to the withholding tax rate of 18%; an individual who stays for 183 days or more within a taxable year shall complete the attached form and provide relevant supporting documentation to apply for tax withholding at the "resident" withholding rate. **The relevant explanations, regulations, tax rates, and withholding methods are subject to the laws and announcements of the government.**

一、依「非居住者」稅率扣繳：Apply for "Non-Resident Status" Income Tax Rate：

1. 當年度(1/1~12/31)在臺居留天數未滿 183 天者

For an individual who stays in the Republic of China less than 183 days within the same taxable year (Jan.1 to Dec. 31).

(1) 全月薪資總額在行政院核定每月基本工資 1.5 倍以下，按給付額扣取 6%所得稅。

In the case that the monthly salaries in full amount are equal to or lower than 1.5 times of the monthly baseline salary as assessed by the Executive Yuan, the withholding tax rate is 6%.

(2) 全月薪資總額超過行政院核定每月基本工資 1.5 倍，按給付額扣取 18%所得稅。

In the case that the monthly salaries in full amount are more than 1.5 times of the monthly baseline salary as assessed by the Executive Yuan, the withholding tax rate is 18%.

(3) 單次所得給付額未達（含）行政院核定每月基本工資 1.5 倍，但當該月薪資給付累計總額已達每月基本工資 1.5 倍者，補扣該月已核發所得 12%之稅款，以免遭國稅局罰款。

If a single payment of income does not reach or exceed 1.5 times the monthly baseline salary as assessed by the Executive Yuan, but the cumulative total amount of salary for that month has already reached 1.5 times the monthly baseline salary, a

supplementary deduction of 12% of the income tax already assessed for that month will be made to prevent potential penalties from the National Tax Administration.

二、依「居住者」稅率扣繳 Apply for "Resident Status" Income Tax Rate:

1.情況一：

(1)在臺當年度(1/1 至 12/31)居留期限及聘僱期間皆超過 183 天，得申請以「居住者」扣繳率扣繳（申請表參[附件](#)）。

An individual who stays in the Republic of China with the employment period more than 183 days within the same taxable year (Jan.1 to Dec. 31) shall apply for the “Resident Status” withholding income tax rate ([please see the attached application form](#)).

(2)若於同一課稅年度在臺居留未滿 183 天即提前離職，應改依「非居住者」計算並繳納稅額。如外籍人士未依規定繳納，應自行補繳稅額（或罰款）。

If an individual leaves employment in Taiwan before residing for 183 days in the same tax year, the tax calculation and payment shall be adjusted according to the “Non-Resident Status” withholding income tax rate. Individuals who fail to comply with the regulations shall pay the tax due (or fines) if applicable.

2.情況二：

(1)當年度在臺居留期限合計超過 183 天者，得提出申請適用「居住者」稅率扣繳（申請表參[附件](#)）。

An individual who stays in the Republic of China more than 183 days within the same taxable year (Jan.1 to Dec. 31) shall apply for the “Resident Status” withholding income tax rate ([please see the ttached application form](#)).

(2)內政部之入出國自動查驗通關系統可取代人工查驗櫃檯通關，以致護照無入出境章戳日期，申請者一律需以移民署簽發之「入出國日期證明書」為準。

The Ministry of the Interior's automated immigration inspection system can replace manual inspection at the customs counter, resulting in the absence of entry and exit stamps on passports. In that case, applicants must rely on the "Certificate of Entry and Exit Dates" issued by the National Immigration Agency as the valid record for entry and exit dates.

三、在臺居留日數滿 183 天而尚未離境者，應於次年度 5 月 1 日起至 5 月 31 日止，辦理上年度之結算申報。但若於年度中途離境者，則應於離境前 10 天內，辦理當年度申報納稅。

Any individual staying in the R.O.C. for 183 days or longer shall file the annual income tax return of the previous year from May 1st to May 31st of the current year (if May 31st falls on Saturday, Sunday, a national holiday, or any other holiday, the due day extends to the next workday). However, any individual who intends to leave

the territory of the R.O.C. in the interim of the year and will not return within the same taxable year shall file his/her income tax return around 10 days before his/her departure.

[外僑個人綜合所得稅申報\(Alien Individual Income Tax\)](#)

[各區國稅局、稽徵所、服務處外僑聯絡電話\(Directory of Tax Authorities in Regard with individual Income Tax Affairs for Foreign Taxpayers\)](#)