Annual Withholding Tax Instructions for Foreign Nationals

Calculation of Days Resided in Taiwan:
The number of days a foreign national resides in Taiwan is based on the entry and exit stamps in the passport or the "Entry and Exit Record Certificate" issued by the Ministry of the Interior National Immigration Agency, excluding the first day and including the last day. If multiple entries and exits occur in the same tax year, the days are accumulated.

If the **total days of residence in Taiwan** during the year (January 1 to December 31) **do not reach 183 days**, the individual is classified as a **non-resident**, and tax shall be withheld at the following rates:

1. If the monthly total salary **<u>does not exceed</u>** 1.5 times the monthly minimum wage approved by the Executive Yuan, a **<u>6%</u>** withholding tax shall be applied.
2. If the monthly total salary **<u>exceeds</u>** 1.5 times the monthly minimum wage, an **<u>18%</u>** withholding tax shall be applied.

<u>Foreign nationals who begin employment after July and stay in Taiwan for 183 days or more during the year must apply to the National Immigration Agency for their entry and exit record as proof to be exempted from withholding tax. Those who do not provide such documentation will be subject to withholding tax by default.</u>

外籍人士每年就源扣繳規定說明:
外僑居留日數之計算：

外僑在臺居留日數係以護照入出境章戳日期或內政部移民署簽發之「入出國日期證明書」為準（始日不計末日計），如一課稅年度內入出境多次者，累積計算。

當年度(1/1~12/31)在臺居**留日數未達１８３天者**，依**「非居住者」**稅率**就源扣繳**：

1. 全月薪資總額在行政院核定每月基本工資 1.5 倍**<u>(含)以下</u>**，按給付額扣取 <u>6%</u>所得稅。
2. 全月薪資總額**<u>超過</u>**行政院核定每月基本工資 1.5 倍，按給付額扣取 <u>18%</u> 所得稅。

<u>每年 7 月後到職之外籍人士若在台居住滿 183 天者，請向移民署申請出入境紀錄在為佐證資料，才免扣繳所得稅，未提供者，一律先就源扣繳所得稅。</u>