

各類所得稅 報給你知

各類綜合所得扣繳稅率表

出納組 114.02.05 修

所得類別	格式	內 容	稅率	
			居住者	非居住者
固定薪資	[50]	1.月支薪資。 2.定額給付值勤加班費。	1.按薪資所得扣繳稅額表 2. 5%	自 114 年 1 月 1 日起，以「全月薪資給付總額」按下列方式扣繳： 1.在行政院核定每月基本工資 1.5 倍以下 (\$42,885) 者，按給付額扣取 6%。 2.超過行政院核定每月基本工資 1.5 倍 (\$42,885) 者，按給付額扣取 18%。 ※114 年 1 月行政院核定每月基本工資為 28,590 元
固定薪資以外之所得	[50]	1.酬勞費 2.口譯費 3.工讀金 4.補助金 5.獎金 6.出席費 7.生活費 8.調查費 9.顧問費 10.助學金 11.引言費 12.主持費 13.評審費 14.年終獎金等。 15.授課鐘點費(開課及辦各訓練班、講習會及其他類似具有招生性質活動，照排定課程及固定地點上課者)。 16.員工生育補助、子女教育補助、眷屬喪葬補助等各項補助費。 17.國旅卡休假補助、健康檢查補助、生日禮券。 18.新聘審查費。	5%	同上，且應每月併同固定薪資計算，全月薪資給付總額是否已大於行政院核定每月基本工資 1.5 倍以下 (\$42,885)
執行業務所得	[9A]	1.建築師 2.律師 3.代書 4.專利代理人 5.會計師 6.土木技師 7.表演人 8.民間公證人 9.商標專利人 10.醫事檢驗師 11.公共安檢人員。	10%	20%
執行業務所得	[9B]	1.專題演講費(於公眾集會場所且無固定場所、時間、對象之演講)。 2.稿費、版稅、樂譜、作曲、編劇、漫畫、講演之鐘點費。 3.論文指導費、教師升等審查費。	10%	20%

競賽中獎獎金	[91]	1.程式設計競賽獎金 2.各項比賽獎金等	如版權歸公，改列[9B]	10%	20%
不列應稅所得		1.包含於薪資內之實物代金、房屋津貼部分。 2.薪資、年終、考績獎金之主管加給。 3.導師鐘點費(視同主管加給不列所得)。 4.辦理大學、碩士、博士考試相關試務工作費。 5.差旅費(含核據實報、實支實付之交通費)。 6.未超過46小時內所支領之非固定加班費。 7.各類保險給付。 8.獎學金(以成績評定者)。 9.碩博士論文口試費。 10.退休人員三節慰問金。 11.公務員經推薦參加進修之學分補助費。		0%	0%
注意事項		<p>1.居住者應扣繳稅額小於\$2,000者,得不預先扣繳。惟非居住者無此適用。</p> <p>2.外籍人士附護照影印本,大陸人士附旅行證與入出境管理局通行證。</p> <p>*本校各單位如有聘請海外人士或公司在我國境外提供勞務(薪資所得),如諮詢、翻譯、問卷調查、審稿、講習課程、研習會...等所支付之報酬,請依6%(每月合計≤\$42,885)、18%(每月合計>\$42,885)代扣所得稅。</p> <p>*外籍及大陸人士之公開演講費(執行業務所得),同一課稅年度以183天為標準:≥183天以10%計算,<183天以20%計算。</p> <p>*如有未盡事項,請電洽出納組 陳小姐(分機269)詢問。</p>			

參考網址：<http://law.moj.gov.tw/LawClass/LawAll.aspx?PCode=G0340028>

各單位如有聘請海外人士或公司在我國境外提供勞務(薪資所得),如諮詢、翻譯、問卷調查、審稿、講習課程、研習會...等所支付之報酬(勞務提供地在國外,但其使用地在國內者,因其勞務與國內使用發生連結關係,仍須課稅,不屬[境外勞務報酬免稅]範圍。)

註：9B類所得：

1.稿費、版稅、樂譜、作曲、編劇、漫畫、講演費(於公眾集會場所且無固定場所、時間、對象之演講)。

2.論文指導費、教師升等審查費。

3.9B類所得扣繳範例：非中華民國境內居住之個人。

(1)每次給付額不超過NT5,000元者，免扣繳。

例：大雄 100/1/5 演講費 NT4,000 元(≤5,000 元)，免代扣 20% 稅款。

(2)每次給付額超過 NT5,000 元者(>NT5,000 元者)，須先代扣繳。

例：熊熊 100/1/5 演講費 NT10,000 元(大於 NT5,000 元者)，須代扣 20% 稅款 NT2,000 元，即實領金額 NT8,000 元。

各類所得扣繳暨免扣繳項目參考

➤ 薪資所得-所得類別代號為 50

1. 薪資：包含酬勞、工資、工作酬勞、助理薪資、兼職酬金、工作所得、助理費、人事費、工讀費、工讀助學金、工作費、臨時工資、各類津貼、年終獎金、考績獎金、全勤獎金、調薪差額、晉級差額、值勤費及宿舍輔導費、義交服務費等。
2. 授課鐘點費：包含學校開課、訓練班、講習會等排定課程發給之鐘點費。
3. 科技部撥付研究生獎助學金。
4. 各機關、單位委託專案研究補助費。
5. 公務員之各種補助費收入。
6. 研究費（無研究計畫及定期定額給付）。
7. 諮詢費、實驗受測費、問卷調查費、訪談費、輔導費、出席費、主持費、講座費、講評費、論文發表費、一般審查費（專案研究報告及著作等審查及兼任教師外審費）、教材編輯費、打字費、資料蒐集費、清潔費、口語翻譯費、論文獎勵、教學著作獎勵費、評審費。
8. 子女教育補助費：不以子女在學成績是否達到特定標準為條件，凡在學子女均按人發給，屬薪資所得〈依據財政部 68/02/28 台財稅第 31254 號函〉。
9. 企業人才技能證鑑定監考費。
10. 生日禮券。

➤ 執行業務所得稿費、演講費等-所得類別代號為 9B（定額免稅 18 萬元）

1. 稿費、演講費。
2. 教師升等著作審查費。
3. 畢業論文之指導費。

➤ 執行業務所得-所得類別代號為 9A

1. 律師、會計師、建築師、技師、醫師、藥師、著作人、代書、工匠和表演人及其他以技藝自力營生者的業務收入或演技收入。
2. 專利申請之服務費〈扣除代辦文件之相關工本費〉。

➤ 競技競賽及機會中獎獎金-所得類別代號為 91

1. 各類競技比賽及抽獎之獎金及獎品價值。

2. 機會中獎：各類摸彩活動，若為禮品則以發票上的單價金額為所得金額。〈依據財政部 69/07/17 台財稅第 35797 號函〉

➤ 免稅所得

1. 行政院勞委會所舉辦之技能檢定之工作費、監考費等。
2. 導師費。
3. 入學考試試務人員各種工作費、命題、閱卷費。
4. 論文考試車馬費。
5. 公務員之福利互助金。
6. 執行職務差旅費、日支費、加班費、不休假加班費、交通費、值班費等不超過規定標準者。
7. 獎學金、僑生公費。
8. 清寒優秀學生獎學金如以成績為條件者。
9. 教育部及各單位來文表示其補助為免稅。
10. 證照獎勵金。
11. 服務單位提供出國進修之獎學金。
12. 以學業、操行成績達到一定標準始能申請之女子教育獎學金〈依據財政部 88/01/20 台財稅第 881896192 號函〉。

*依勞動基準法第 24 條規定「延長工作時間之工資」及第 32 條規定「每月平日延長工作總時數」（雇主延長勞工之工作時間連同正常工作時間，一日不得超過 12 小時，延長之工作時間，一個月不得超過 46 小時）限度內支領之加班費，可免納所得稅。國定假日、**例假休息日**、特別休假日之正常工作時間雖亦屬加班，但不計入上述免稅標準之總時數內。

各類所得扣繳暨免扣繳實務簡介

壹、扣繳作業重要名詞定義

一、中華民國境內居住之個人與非中華民國境內居住之個人

(一) 『中華民國境內居住之個人』指：

- 1、在中華民國境內有住所，並經常居住中華民國境內者。
- 2、在中華民國境內無住所，而於一課稅年度內在中華民國境內居留合計滿183天者。

(二) 『非中華民國境內居住之個人』係指前項規定以外之個人。

外僑居留日數之計算：外僑在華居留日期數係以護照入出境章戳日期為準(始日不計末日計)，如一課稅年度內入出境多次者，累積計算。

「非居住者」佐證資料：護照影本(護照正面，以及在台待滿183天那年出入境記錄為準)、居留證影本(以能證明在台待滿183天那年居留證為準)，否則統一均以居住未滿183天方式處理。

二、**課稅年度：**自1月1日起至同年12月31日止。

貳、扣繳制度簡介

一、**扣：**扣繳單位給付所得時，扣繳義務人將所得人應繳之所得稅款，依規定扣繳率先『扣』下。

二、**繳：**寫好繳款書在規定時間向國庫『繳』納。

三、**填：**統計給付資料，並依規定『填』寫扣(免)繳憑單。

四、**報：**在時限內，將各項扣繳書表，向稽徵機關辦理申『報』後，將扣(免)繳憑單填發交所得人辦理結算申報。

以上『扣』『繳』『填』『報』之程序，構成所得扣繳之整理制度。

參、執行業務所得:分為9A跟9B

一、常見的自由職業者**9A**：律師、會計師、建築師、土木、電機等技師、醫師、藥師、助產士、保險經紀人(以上皆須持有證書或執照)、代書、代客記帳業者、工匠、歌唱...等。

二、**9B**給付稿費、版稅、樂譜、作曲、編劇、漫畫(以上係指出版或刊登於報章雜誌，包括圖片、照片)、講演費，每次扣繳稅額不超過新臺幣貳仟元者，得免扣繳。

備註：僱傭關係：受僱人為僱用人服勞務，非經僱用人同意，不得將其勞務請求權讓與第三人，亦不得未經同意即以第三人代服勞務。而通常係按時計酬，未完成或未有預期效果，仍應計酬，但亦有按件計酬，視

事件成就、工作完成始計酬之約定。

三、**50**鐘點費與**9B**講演費之區分：如業務講習會、訓練班及其他類似具有招生性質之活動，不論有無收費，有講授課程性質者，應與講演有別，屬薪資所得。執行業務所得與薪資所得同屬勞務報酬，兩者常不易區分而混淆，一般而言，執行業務基於委任關係，而薪資所得則屬僱傭關係。

四、佣金支出如經取得統一發票則免扣繳。

五、**9B**個人因翻譯書籍文件而取得之翻譯費，及因修改、增刪、調整文稿之文字計給之酬勞，如改稿費、審查費、審訂費等，除屬基於僱用關係取得者屬薪資所得外，為稿費性質，可適用所得稅法第4條第23款規定，定額免納所得稅。政府機關舉辦文化作品展覽，對入選作品於徵得得獎人同意後，所發給該項入獎作品之收購費，應認屬所得稅法第4條第22款規定之稿費收入。

肆、薪資所得**50**：

一、非固定薪資，升級換敘補發差額、結婚、生育、教育補助費、員工紅利、董監事酬勞等，並非每個月固定有的，應按**5%**扣繳，如果合併到當月份薪資發放時，亦可查表扣繳。兼職人員之薪資，如顧問車馬費、學校老師至補習班兼課之兼課鐘點費，應按**5%**扣繳。

二、給付單位指定題目，而由研究人員進行研究，提供研究報告發給之研究獎助費，或依任職研究期間按月定額給予研究費，均屬為給付單位提供勞務之報酬，屬研究人員之薪資所得，如於專案研究契約中訂明人員及事務費用者，人員費用為各該參與研究之受領人之薪資。

三、薪資受領人除按月給付之薪資以外，尚有職務上或工作上之獎金、津貼、補助費……等非固定性薪資，如係合併於固定性薪資一次給付者，可就給付總額依薪資所得扣繳辦法第4條第1項規定扣繳稅款，其非合併一次給付者，應按其給付金額（非固定性薪資部分）扣取**5%**。至於薪資受領人之兼職薪資所得應一律按給付額扣取**5%**。

四、法人股東派員擔任董監事，所具領之車馬費、董監事酬勞，屬薪資所得，境內法人股東縱使開立統一發票，扣繳義務人仍應按**5%**扣繳薪資所得稅。

五、按月定額給付之加班費屬津貼不得免稅，僱用之服務技術人員因業務需要，於平時工作時間以外延長工作支領之加班費，如未超過規定標準者，可適用所得稅法第14條第1項第3類第2款但書規定免納所得稅，並免予扣繳。惟如不論有無加班及加班時數多寡，一律按月定額給付者，則屬同條款規定

之津貼，應併同薪資所得扣繳稅款，不得適用免稅規定。

六、發給員工產品作為出勤獎勵，應以時價折算併入薪資扣繳稅款。

七、佣金：介紹買賣成交機會而取得之酬勞；依顧傭關係代表公司而推展業務，視業績給予之佣金，實質上為工作獎金性質，應屬薪資所得。

八、公私機關、團體、事業及各級學校，開課或舉辦各項訓練班、講習會，及其他類似性質之活動，聘請授課人員講授課程，所發給之鐘點費，屬薪資所得。該授課人員並不以具備教授（包括副教授、講師、助教等）或教員身分者為限。

伍、競技、競賽、機會中獎所得 **91**：

獎品憑購入發票之金額或自行生產之成本為獎額，由中獎人繳付扣繳稅款。

相關法令：

1. 競技、競賽或機會中獎之獎項，如係實物，應按取得時，政府規定之價格或認可之兌換率折算，未經政府規定者，以當地時價計算所得額辦理扣繳。
2. 競技競賽機會中獎獎金或給與按給付全額扣取 **10%**。
3. 徵文比賽或美術作品比賽，得獎作品發還參加者，屬**競技競賽性質**；得獎作品如由主辦單位典藏，甚至於取得著作權時，即為稿費性質。

Tax Withholding Rates for Different Types of Incomes

Rev. Feb 05, 2025 by the Cashier Division

Income Category	Code	Description	Tax Withholding Rate		
			Resident	Non-resident alien	
Fixed salary	[50]	1. Monthly salary 2. Fixed-amount overtime pay	1. See the Income Tax Withholding Rate Chart 2. 5%	<p>Tax withholding is processed based on total remuneration paid each month (starting from January 1, 2025):</p> <p>1. For monthly remuneration of less than 1.5 times the minimum wage set by the Executive Yuan (i.e., \leq NT\$42,885), the tax withholding rate is 6%.</p> <p>2. For monthly remuneration exceeding 1.5 times the minimum wage set by the Executive Yuan ($>$ NT\$42,885), the tax withholding rate is 18%.</p> <p>※ The minimum wage set by the Executive Yuan in January 2025 is NT\$28,590 per month.</p>	
Income in addition to fixed salary	[50]	1. Per-case remuneration 2. Interpreting fees 3. Part-time wages 4. Subsidies/Grants 5. Cash prizes 6. Attendance fees 7. Allowance 8. Survey fees 9. Consultation fees 10. Student aid 11. Keynote speaker remuneration 12. Conference moderator fees 13. Academic reviewer fees 14. Year-end bonuses 15. Hourly lecture fees (for offering of courses, training programs, workshops, and other similar events that take place in a fixed time and location and that involve an audience of students) 16. Childcare subsidy, education subsidy, bereavement pay, and other subsidies 17. Holiday bonuses paid via the Taiwan Traveler's Card; health examination subsidy, and birthday gift vouchers 18. New faculty appointment review fees	5%	<p>These income categories are combined with fixed income to determine whether the total income exceeds 1.5 times the minimum wage set by the Executive Yuan (NT\$42,885).</p>	
Income from professional practice	[9A]	1. Architect 2. Lawyer 3. Scrivener 4. Patent agent 5. Accountant 6. Civil engineer 7. Performer 8. Public notary 9. Trademark and patent practitioner 10. Medical examiner 11. Public security agent	10%	20%	
Income from professional practice	[9B]	1. Speaker's fees (for non-regularly scheduled speeches/lectures given in a public space to a non-specific audience) 2. Author's fee, royalties, sheet music writing, music composition, script writing, comic books, and hourly lecture fees 3. Thesis/dissertation advisor's fees, faculty promotion reviewer's fees	10%	20%	
Income from contests and games and from prizes and awards won by chance	[91]	1. Prize money from software design contests 2. Prize money from other contests	If the copyright for the software submitted to a contest is attributed to the University, the associated income is categorized under [9B].	10%	20%

Nontaxable income	<ol style="list-style-type: none"> 1. <u>Cash in kind</u> and <u>housing subsidies</u> included in the remuneration package 2. <u>Manager's additional pay</u> included in the salary, year-end bonuses, or performance bonuses 3. <u>Academic advisor's hourly pay</u> (treated in the same manner as manager's additional pay). 4. College (or graduate program) <u>entrance examination proctor's fees</u>. 5. <u>Travel expenses</u> (reimbursements of actual travel and expenses, receipt required) 6. Non-regularly issued <u>overtime pay</u> (less than 46 hours per month) 7. Insurance payouts 8. <u>Scholarships</u> (based on academic merit) 9. Thesis/dissertation oral defense fees 10. <u>Holiday benefits</u> for retired civil servants 11. <u>Credit fee subsidies</u> for civil servants selected to pursue further studies 	0%	0%
Additional information	<ol style="list-style-type: none"> 1. For residents only, no withholding is required if the calculated <u>tax withholding amount</u> is less than NT\$2,000. 2. Foreign nationals must submit a photocopy of their passport information page; individuals from mainland China are required to submit a photocopy of their <u>travel permit</u> and <u>exit and entry permit</u>. * Remuneration paid to foreign nationals or companies by NCHU units for consulting, translation, surveys, academic review, lectures, seminars, or other services shall also be subject to the withholding rates described above (i.e., 6% for monthly remuneration \leq <u>NT\$ 42,885</u> or 18% for monthly remuneration $>$ <u>NT\$ 42,885</u>). * The tax withholding rate for professional practice income (speaker's fees) paid to foreign nationals and individuals from mainland China shall be determined by the number of days they are physically present in Taiwan in the given tax year—10% for \geq 183 days of presence, or 20% for $<$ 183 days of presence. * If you need more information, please contact Ms. Chen at the Cashier Division (ext. 269). 		

Reference: <http://law.moj.gov.tw/LawClass/LawAll.aspx?PCode=G0340028>

Remuneration (or salary) paid to foreign nationals or companies by NCHU units for consulting, translation, surveys, academic review, lectures, seminars, or other services shall be subject to taxation in Taiwan because said services are used domestically, even though procured from abroad.

Notes:

Income category [9B]:

1. Author's fees, royalties, sheet music writing, music composition, script writing, comic books, and speaker's fees (for non-regularly scheduled speeches given in a public space to a non-specific audience)
2. Thesis/dissertation advisor's fees, faculty promotion reviewer's fees
3. Examples of tax withholding calculation for 9B income received by **nonresidents**:
 - (1) **For lump-sum payments of \leq NT5,000, no withholding is required.**
EX: **Nobita** was paid NT\$4,000 for a speech given on January 5, 2011. As the payment was \leq **NT5,000**, no withholding was required.
 - (2) **For lump-sum payments of $>$ NT5,000, withholding is required.**
EX: **Brown** was paid NT\$10,000 for a speech given on January 5, 2011. As the payment was $>$ NT5,000, a 20% withholding (NT\$2,000) was required, meaning that Brown will only receive NT\$8,000 in his bank account.

List of taxable and nontaxable income

➤ **Salary-income category [50]**

11. Salary: Fixed remuneration, wages, work compensation, assistant's wages, part-time wages, work income, assistant's fees, personnel fees, labor-type student assistant wages, work-study stipends, work fees, temporary wages, subsidies,

- year-end bonuses, performance bonuses, perfect attendance bonuses, retroactive pay raises, retroactive seniority pay, on-duty fees, dormitory manager's fees, voluntary traffic warden's remuneration, etc.
12. Hourly lecture fees (for regularly scheduled school courses, training programs, workshops, and other similar events)
 13. Graduate student stipends, scholarships, and student aid issued by the National Science and Technology Council (NSTC)
 14. Research project commissions paid by government agencies
 15. Subsidies paid to civil servants
 16. Research fees (paid in fixed amounts and intervals not attached to any specific research project)
 17. Consulting fees, experiment participant's fees, survey fees, interview fees, counseling fees, attendance fees, conference moderator's fees, lecture fees, judging fees, journal publication fees, general academic review fees (review of research project reports/academic papers, or external reviews of adjunct faculty appointment cases), course material editing fees, word processing fees, data collection fees, cleaning fees, interpreting fees, thesis/dissertation awards, academic writing awards, reviewer's fees, etc.
 18. Education subsidies for children of civil servants: Pursuant to official letter Tai-Cai-Shui-Zi No. 31254 issued by the Ministry of Finance on February 28, 1979, non-merit-based education subsidies that are issued to civil servants regardless their children's academic performance at school shall be treated as taxable income.
 19. Techficiency Quotient Certification (TQC) examination proctor's fee
 20. Birthday gift vouchers
- **Income from professional practice (author's/speaker's fees, etc.)—income category [9B] (Tax allowance: NT\$180,000)**
4. Author's/speaker's fees
 5. Faculty promotion reviewer's fees
 6. Degree thesis/dissertation advisor's fees
- **Income from professional practice—income category [9A]**
3. Income received by lawyers, accountants, architects, technicians, medical doctors, pharmacists, authors, scribes, craftsmen, performers, and other individuals who earn a living with their professional skills.
 4. Patent application consultant's fees (net of actual costs of application)
- **Income from contests and games and from prizes and awards won by chance—income category [91]**
3. Prizes and cash awards won in a contest or by chance
 4. Prizes and awards won by chance: Winnings from prize draws; for non-cash prizes, the unit price indicated on the invoice applies [See official letter Tai-Cai-Shui-Zi No. 35797 issued by the Ministry of Finance on July 17, 1980]
- **Nontaxable income**
13. Examination fees and proctor's fees for the Ministry of Labor's Skill Certification Examination
 14. Academic advising fees
 15. Proctor's fees, test development fees, and grading fees for the College Entrance Examination
 16. Travel expense reimbursements paid to thesis/dissertation examination committee members
 17. Civil servant's mutual aid payments
 18. Business travel expenses, daily allowances, overtime fees, unused compensatory time off, travel expenses, on-duty fees, etc. (must not exceed the tax allowance threshold)
 19. Scholarships, payments made to state-financed overseas Chinese students

20. Academic merit-based scholarships paid to economically disadvantaged students
21. Income that has been designated as tax-free via an official letter by the Ministry of Education or another competent authority
22. Technical license and certification incentives
23. Grants paid to employees for further studies overseas
24. Merit-based scholarships paid to the children of civil servants that are contingent on their academic performance or conduct at school [See official letter Tai-Cai-Shui-Zi No. 881896192 issued by the Ministry of Finance on January 20, 1999]

* Pursuant to Article 24 (“Overtime Wages”) and Article 32 (“Total Overtime per Month”) of the *Labor Standards Act*, an employee’s normal work hours and overtime hours combined may not exceed 12 hours per day, and their total overtime hours may not exceed 46 hours per month. Overtime pay that falls within this limit is tax-exempt. Wages paid for regularly scheduled work rendered on national holidays, **rest days**, and special holidays are considered overtime pay but are not included in the calculation of overtime hours described above.

[Introduction to Income Tax Withholding](#)

陸、Definitions of key terms

一、Residents and nonresidents of the Republic of China

(一) “Residents of the Republic of China”:

- 1、A person who has domicile within the territory of the Republic of China and resides at all times within the territory of the Republic of China
- 2、A person who has no domicile within the territory of the Republic of China but resides within the territory of the Republic of China for a period of more than 183 days during a taxable year

(二) “**Non**residents of the Republic of China”: An individual other than those as provided in the preceding paragraph

Calculation of length of time in Taiwan for overseas Chinese: The calculation of length of time in Taiwan is based on the border entry/exit stamps in their passport (excluding the entry date but including the exit date). If an individual enters and leaves Taiwan multiple times in a year, the length of each stay shall be combined.

Proof of “nonresident” status: Photocopy of passport (passport information page and entry/exit records showing that the individual has been present in Taiwan for more than 183 days in the given tax year) or photocopy of alien residence certificate (must be able to show that the individual has been present in Taiwan for more than 183 days in the given tax year) [Individuals who are unable to establish their physical presence in Taiwan will be treated as having resided in Taiwan for less than 183 days.]

二、**Tax year:** January 1 to December 31 (same as calendar year)

柒、Tax withholding system

- 一、**Withholding:** The withholding agency withholds tax payment from taxpayers’ income in accordance with the applicable tax withholding rate.
- 二、**Remission:** The withholding agency fills out the payment slip and remits the withheld tax payment to the Treasury by the stipulated deadline.
- 三、**Statement:** The withholding agency calculates the total payments and issues a withholding statement or tax-exempt statement.
- 四、**Filing:** The withholding agency files the withholding form with the competent tax agency by the stipulated deadline and forwards the withholding (tax-exempt) statement to the taxpayer so that they can file their tax return by the

deadline.

The “withholding, remission, statement, and filing” cycle completes the tax withholding process.

捌、Income from professional practice: **9A** and **9B**

- 一、 **9A** is applicable to remuneration paid to freelancers, including licensed attorneys, licensed accountants, licensed architects, licensed civil engineers, licensed electrical engineers, licensed medical doctors, licensed pharmacists, licensed midwives, licensed insurance agents, scriveners, bookkeepers, craftsmen, singers, etc.
- 二、 **9B** includes author’s fees, royalties, sheet music writing, music composition, comics (must be published as a book or in newspapers or magazines; includes photography and graphic design), and speaker’s fees [For lump-sum payments of \leq NT2,000, no withholding is required.]

Note on employer-employee relationship: The employee is obligated to provide a service for the employer. Without the employer’s permission, the employee may not transfer the obligation to render service to a third party or ask a third party to provide service for them. For pay-by-the-hour contracts (the default remuneration method), the employer must pay the employee even if the rendered service is incomplete or not up to expectations. For project-based contracts, the employee and employer may agree on a payment schedule based on task completion and/or service quality.

- 三、 Distinguishing **50** hourly lecture fees from **9B** speaker’s fees: Remuneration paid to lecturers in business workshops, training programs, and other similar events that take place at a fixed time and location and that involve the recruitment of students (regardless of whether students are required to pay a fee) shall be considered salary, which is different from remuneration paid to speakers at non-regularly scheduled speech events. Both income categories (9B and 50) are considered remuneration for services rendered and can be easily confused by many. In simple terms, 9B is for service commissions, while 50 is paid by an employer to its employees.
- 四、 Service commissions are free from tax withholding if the service provider is able to issue a uniform invoice.
- 五、 **9B** Remuneration (author’s fees, editor’s fees, or reviewer’s fees) paid to individuals for translating books and documents or editing, revising, or adjusting manuscripts may be exempt from tax withholding within the tax allowance threshold set forth in Article 4, Paragraph 23 of the *Income Tax Act*, provided that such individuals are not employees of the commissioning agency. Acquisition fees paid by government agencies to contestants shortlisted in a government-organized art and cultural contest shall, with the consent of the contestants, be recognized as author’s fees under Article 4, Paragraph 22 of the *Income Tax Act*.

玖、Salary **50**:

- 一、 Non-fixed income, retroactive pay raises/seniority pay, marriage subsidies, childcare subsidies, education subsidies, employee benefits, director’s/supervisor’s remuneration, and other non-fixed monthly income shall be subject to a 5% withholding rate. If such income items are issued together with an employee’s fixed monthly salary, the withholding rate for fixed salaries may apply. Part-time wages (such as travel expense reimbursements paid to a consultant or wages paid to schoolteachers who work part-time at a cram school) shall be subject to a 5% withholding rate
- 二、 Research grants paid by a commissioning agency to researchers for investigating a specific topic and monthly research fee payments made to research fellows at a research institution shall both constitute remuneration for services rendered and are thus considered salary. For research projects with separate personnel and general expense accounts, all expenditures under the

- personnel account shall be considered salary paid out to project participants.
- 三、 For non-fixed payments (such as job-related bonuses, stipends, and subsidies) made together with fixed monthly salary payments, the withholding rate set forth in Article 4, Paragraph 1 of the *Regulations Governing the Withholding of Tax on Salaries and Wages* applies to the sum of the payments. However, if such non-fixed payments are made separately, a **5%** withholding rate applies to the non-fixed income portion of the payments. Furthermore, the **5%** withholding rate applies to all part-time wages received by recipients of monthly salaries.
 - 四、 Remuneration and travel expense reimbursements paid to a legal person's directors and supervisors are recognized as taxable salary income and subject to a 5% withholding rate, regardless of whether the legal person issues uniform invoices for such payments.
 - 五、 Fixed-amount overtime pay issued on a monthly basis is recognized as a stipend and is not exempt from taxation. Overtime pay issued to technical personnel for services rendered outside of regular work hours but within the tax allowance threshold may be exempt from income tax under the proviso of Article 14, Paragraph 1, Category 3, Subparagraph 2 of the *Income Tax Act*. However, fixed-amount overtime pay issued to technical personnel, regardless of their hours of overtime work, is recognized as a taxable stipend and is included in their monthly salary for tax withholding purposes.
 - 六、 Products gifted to employees as a perfect attendance bonus should be included in their salary for tax withholding purposes based on the fair market value of the products.
 - 七、 Commissions paid by companies to sales representatives for closing business deals are, by nature, a form of work bonus and are thus recognized as taxable salary income.
 - 八、 Hourly lecture fees paid to lecturers for courses, training workshops, seminars, or other similar events by public/private organizations, groups, businesses, or schools are considered taxable salary income. This stipulation excludes professorial staff members (including associate professors, lecturers, and teaching assistants) and faculty members.
- 壹拾、 Income from contests and games and from prizes and awards won by chance—income category **91**:
- The taxable income is determined by the unit price of the prize as indicated on the procurement invoice or its actual cost of production, with tax payable by the winner.
- Regulations:
1. If the prize for a contest of skill or game of chance is a physical product, the taxable income is determined by the government-mandated price (if available) or the fair market value of the product at the time it is won.
 2. A withholding rate of **10%** applies to winnings from a contest of skill or game of chance.
 3. An essay or art competition in which the submitted works are returned to the contestants after the selection process is complete may be considered a contest of skill. However, if a work is retained by, or the copyright transferred to, the contest organizer, any prizes issued are recognized as author's

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