

新進外籍人員報到須知

Onboarding Notice for Foreign Employees

薪資扣項 Salary Deductions

所得稅 (Income Tax) :

1. 於台灣居住滿 183 天(依年度計算) → 依「薪資所得扣繳稅額表」扣繳稅款。

Stay in Taiwan for more than 183 days (per calendar year)

→ **Income tax will be withheld according to the official Withholding Tax Table for Salaries Income.**

2. 於台灣**居住未滿 183 天**(依年度計算)

Stay in Taiwan for less than 183 days (per calendar year) :

- (1) 若給付總額高於基本工資 1.5 倍($29500 \times 1.5 = 44250$)，則按給付總額扣取 **18%**。

If the total monthly salary exceeds 1.5 times the minimum wage (NTD 44,250), tax is withheld at 18%.

- (2) 若給付總額低於或等於基本工資 1.5 倍，則按給付總額扣取 **6%**。

If the total monthly salary is less than or equal to 1.5 times the minimum wage, tax is withheld at 6%.

- (3) 提出一年居住滿 183 天之證明者，剩餘月份之薪資可免扣所得稅。

If proof of residing in Taiwan for at least 183 days within a calendar year is provided, income tax withholding may be exempted for the remaining months of that year.

簽名：

(Signature)