

Income Tax–Tax Withholding for Non-Resident Aliens

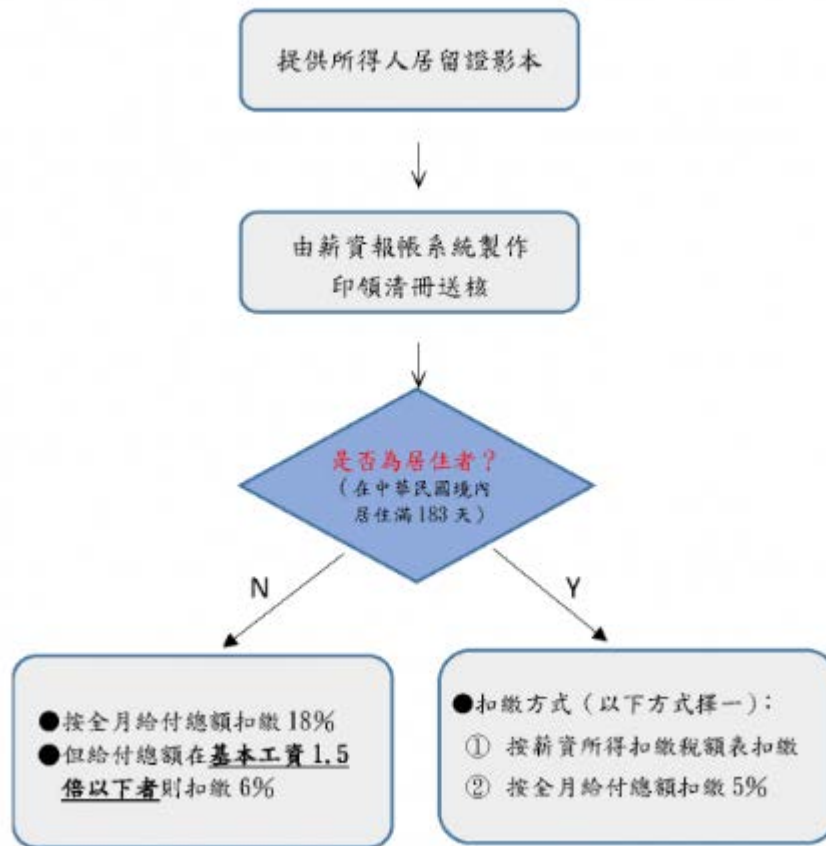
Procedures for Income Tax Withholding

Income tax

	<ol style="list-style-type: none">1. Income tax withholding Nonresident aliens are required to provide the following documents for the processing of tax withholding for salary income and lump-sum payments (see full text below for details):<ol style="list-style-type: none">1. Alien resident certificate (ARC) or passport2. Payment application list3. Approval documents 2. Income tax filing for resident aliens: Online: (https://tax.nat.gov.tw/alltax.html?id=8) Download the tax filing software to file taxes online. In person: Visit the National Taxation Bureau of the Central Area–Dajyh Office, Ministry of Finance to file your taxes in person. Required documents:<ol style="list-style-type: none">1. Alien resident certificate (ARC)2. Withholding/non-withholding tax statement3. Other supporting documents (depending on the requirements for your status and income type)

1. Tax withholding for salary income:
 - ◆ Required documents:
 1. Alien resident certificate (ARC)
 2. Disbursement voucher (payment application list)

外僑綜合所得稅電子結算申報繳稅
開始報稅
軟體下載與報稅
最新消息
申報查詢
統計查詢
常見問題



2. Income tax withholding for foreigners (for lump-sum payments)

◆ Required documents:

1. Alien resident certificate (ARC) or passport
2. Disbursement voucher (payment application list)
3. Approval documents for the associated events or courses
4. Supporting documents (varies with withholding requirements)

● Income type [50]

Payment < 1.5 times the minimum wage → 6% withholding

Payment ≥ 1.5 times the minimum wage → 18% withholding

● Income type [9B]

Lump-sum payments of NT\$5,000 or greater shall be subject to a 20% withholding rate; payments of less than NT\$4,999 may be exempt from tax withholding (but must still be reported).

● Income type [91/9A/51/53]

Payments are subject to a fixed 20% withholding rate.

3. Income reporting

<1> Individual income declaration

Residents must file their tax return between May 1 and May 30 of each year.

- **Electronic individual income tax filing and payment for foreigners** (<https://tax.nat.gov.tw/alltax.html?id=8>)
- **Online:** Download the tax filing software to file taxes online.
- **In person:** Visit the National Taxation Bureau of the Central Area–Dajyh Office, Ministry of Finance to file your taxes in person
(8F., No. 95, Minquan Rd., West Dist., Taichung City)

◆ **Required documents:**

1. Alien resident certificate (ARC)
2. Withholding/non-withholding tax statement
 - Electronic copies available for download via the Cashier Division’s Inquiry System
 - Hard copies available on request from the designated officer of the Cashier Division
3. Other supporting documents, depending on the requirements for individual status and income type (such as tax waivers for dependent family members, childbirth, and childcare or proof of other special tax exemptions)

<2> **Early departure declaration**

Complete the resignation process on the EZ-GO system.

- Make sure you have received all salary payments.
- Request a certificate of resignation from the Personnel Department.
- Complete your tax filing in person at the National Taxation Bureau of the Central Area–Dajyh Office, Ministry of Finance.

◆ **Required documents:**

1. Alien resident certificate (ARC)
2. Proof of resignation or border exit (such as e-ticket for your flight)
3. Withholding/non-withholding tax statement