

112 年 1 月 1 日起外僑綜合所得稅扣繳新規定  
**New Rules Starting from January 1<sup>st</sup>, 2023 on the Aliens' Withholding Consolidated Income Tax**

規定外籍勞工來台工作：

Rules for the foreign workers working in Taiwan：

**非居住者 Non-resident:**

同一年度(1/1~12/31)在華居留未滿 183 天(約 6 個月)者：

For the period of one year (January 1<sup>st</sup> to December 31<sup>st</sup>), for those who stay in Taiwan less than 183 days (about 6 months)：

一、全月薪資給付總額在行政院核定每月基本工資逾 1.5 倍 ( $26,400 \times 1.5 = 39,600$ ) 者，薪資按給付額扣取 **18%**。

應納稅額=每月應稅所得 (逾 **39,600** 元以上者)  $\times$  **18%**

1. Based on the rule of Executive Yuan, for those whose total monthly salary is above 1.5 x basic salary ( $26,400 \times 1.5 = 39,600$ ), the salary is deducted by **18%**.

**Income Tax Payable = monthly income tax (more than NT\$39,600)  $\times$  18%**

二、全月薪資給付總額在行政院核定每月基本工資 1.5 倍 ( $26,400 \times 1.5 = 39,600$ ) 以下者，薪資按給付額扣取 **6%**。

應納稅額=每月應稅所得 (**39,600** 元以下者)  $\times$  **6%**。

2. Based on the rule of Executive Yuan, for those whose total monthly salary is less than 1.5 x basic salary ( $26,400 \times 1.5 = 39,600$ ), the salary is deducted by **6%**.

**Income Tax Payable = monthly income tax (less than NT\$39,600)  $\times$  6%**

**居住者 Residents:**

同一年度(1/1~12/31)在華居留 183 天以上者：

For the period of one year (January 1<sup>st</sup> to December 31<sup>st</sup>), for those who stay in Taiwan more than 183 days (about 6 months) in Taiwan for that year (January 1 to December 31) :

應納稅額=【總所得-免稅額 (\$92,000) -標準扣除額(\$124,000)-薪資扣除額(\$207,000)】  
× 5%。

Income Tax Payable = 【total tax – tax-exemption amount (\$92,000) - standard deduction amount(\$124,000) - salary deduction(\$207,000)】 x 5%

備註：每年的 5 月 1 日~5 月 30 日，開始申報前一年的收入所得，若需繳稅，則應額外支付稅金，若有退稅，則會在 9 月~12 月發放退稅支票(因地區不同而發放月份會不同)。

Remarks: Every year from May 1<sup>st</sup> to May 30<sup>st</sup> is the time to start proceeding the tax declaration, if workers need to pay the tax, based on the rules, they must pay the extra money for the tax, if they get the refundable tax, based on the rules, the refundable tax will be released during September ~ December in the form of cheque (due to different areas will have different released months).