



**New Rules Starting from January 1st, 2023
on the Aliens' Withholding Consolidated Income Tax**

Rules for the foreign workers working in Taiwan :

Non-resident

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

- 一、Based on the rule of Executive Yuan, for those whose total monthly salary is above 1.5 x basic salary ($27,470 \times 1.5 = 41,205$), the salary is deducted by **18%**

Income Tax Payable = monthly income tax (more than NT\$41,205) x 18%

- 二、Based on the rule of Executive Yuan, for those whose total monthly salary is less than 1.5 x basic salary ($27,470 \times 1.5 = 41,205$) , the salary is deducted by **6%** .

Income Tax Payable = monthly income tax (less than NT\$41,205) x 6%



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Residents

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

Income Tax Payable = 【total tax – tax-exemption amount (\$97,000) - standard deduction amount(\$131,000) - salary deduction(\$218,000)】 x 5%

Remarks: Every year from May 1st to May 30st 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).