

## 辦理各類所得扣繳應注意事項

基本資料：

	中文名字	英文名字	ID NO.	護照號碼	出生年月日	國 籍	戶籍或在台地址
中華民國人士	v		身份字號				v
外籍人士 (包括大陸)	v	v	統一證號	v	v	v	v

\* 外籍人士統一證號共 10 碼，前兩碼為英文字母，後 8 碼為阿拉伯數字。無居留證的外籍人士，身份證字號請鍵入「西元出生年月日+英文姓名前 2 個字母」，前 8 碼為阿拉伯數字，後兩碼為英文字母。

扣繳明細：

		領款項目	領款金額	扣繳稅率	備 註
中華民國人士		主持費，鐘點費，工作費，評審費，評論費，引言費...	月薪 $\geq$ \$84,501	5%	\$0 $\geq$ 全月 > \$84,501 免先扣繳
		演講鐘點費，發表費，論文指導費，論文審查費	每次 > \$20,000	10%	\$0 $\geq$ 全月 > \$20,000 免先扣繳
		各項競賽獎金、摸彩獎品、彩金	每次 > \$20,000	10%	\$0 $\geq$ 全月 > \$20,000 免先扣繳
外 籍 人 士	居留滿 183 天	主持費，鐘點費，工作費，評審費，評論費，引言費	月薪 $\geq$ \$84,501	5%	* 當年度先注意是否在台灣居住實際住滿 183 天（中間若有離境，須扣除），再加以區分稅率 * 居住未滿 183 天者，務必請於給付款項後 <b>5 天內（含假日）</b> 報財務處
	居住未滿 183 天		月薪 > \$35,700	18%	
			\$35,700 $\geq$ 月薪	6%	
	居留滿 183 天	演講鐘點費，發表費，論文指導費，論文審查費	每次 > \$20,000	10%	
	未滿 183 天		每次 > \$5,000	20%	
	居留滿 183 天	各項競賽獎金、摸彩獎品、彩金	每次 > \$20,000	10%	
未滿 183 天	無起扣點		20%		

**【※】** 未滿 183 天之外籍人士給付款項五天內（含假日）未通知財務處，可以請自行通報【士林國稅局】。

\* 演講的歸類：無特定講題，無特定對象，非屬課程專業，或排定學生方可歸類為 "演講"。

\* 核銷時，請使用人事費線上核銷系統辦理核銷。

\* 為配合國稅局申報期間，各項所得核銷之最後截止日為 **每年 12 月 20 日**。

## Notice Regarding Deduction of Income Taxes

### Basic information:


	Chinese Name	English Name	ID No.	Passport No.	Date of Birth	Nationality	Domicile or address in Taiwan
Taiwanese	~		ID No.				~
Foreigners (including China)	~	~	ARC No.	~	~	~	~

- There are totally 10 digits in the ARC No. The first two are letters, and the next eight are Arabic numbers. For foreigners who do not have ARC number, please enter "Date of birth (yymmdd) + the first 2 letters of their name as it appears in their passport," the first 8 digits are numbers, and the latter 2 digits are English letters.

### Details:

	Expense Items	Amount of money paid	Tax deduction rate	Remarks	
Taiwanese	Moderating fees, Teaching fees, labor fees, judging fees, review fees, preface-writing fees	More than 84,501	5%	0→84,501 (inclusive), no advance deduction required	
	Lecturing fees, publishing fees, thesis advising fees, thesis reviewing fees	More than 20,000	10%	0→20,000 (inclusive), no advance deduction required	
	All competition-related rewards, prizes bonus	More than 20,000	10%	0→20,000 (inclusive), no advance deduction required	
Foreigners	Moderating fees, teaching fees, labor fees, judging fees, review fees, preface-writing fees	Have stayed in Taiwan <b>more</b> than 183 days in the tax year	More than 84,501	5%	<ul style="list-style-type: none"> <li>Note whether or not the individual stayed in Taiwan for 183 days. (If he/she has left this country during the period, totaling fewer than 183 days, then money needs to be</li> </ul>
		Have stayed in Taiwan <b>fewer</b> than 183 days in the tax year	More than 35,700	18%	
			Less than or equal to 35,700	6%	

	Have stayed in Taiwan <b>more</b> than 183 days in the tax year	Lecturing fees, publishing fees, thesis advising fees, thesis review fees	More than 20,000	10%	deducted at the appropriate tax rate.) ● For those who have not stayed over 183 days, be sure to file a report to the Bursar's Division within 5 days (holidays included).
	Have stayed in Taiwan <b>fewer</b> than 183 days in the tax year		More than 5,000	20%	
	Have stayed in Taiwan <b>more</b> than 183 days in the tax year	All competition-related rewards, prizes bonus	More than 20,000	10%	
	Have stayed in Taiwan <b>fewer</b> than 183 days in the tax year		None Applicable	20%	

 For those with foreign citizenship who have stayed fewer than 183 days and have not filed a report to the Bursar's Division within 5 days (holidays included), please report directly to the National Taxation Bureau Shihlin Branch office.

- Types of lecture: Non-specific topic, non-specific audience, not for specific course, or not for specific students.
- All the receipts and Overall Expense Report must be printed (copied) on A4 size paper.

Income checking is due on December 20<sup>th</sup> every year, as set by the National Tax Bureau for filing tax forms.