

## Non-resident income tax

For any alien having income from sources in the Republic of China, individual income tax shall be levied on the income derived from such sources in accordance with the Income Tax Act and Standards of Withholding Rates for Various Incomes of the ROC.

### Alien taxpayers are regard as “Non-Resident”, if :

- (1). **an individual who has domicile within the territory of the Republic of China**, but resides within the territory of the Republic of China for a period of **less than 31 days** during a taxable year (January 1st to December 31st).
- (2). **an individual who has no domicile within the territory of the Republic of China** but resides within the territory of the Republic of China for a period of **less than 183 days** during a taxable year (January 1st to December 31st).

※The computation of the period of residence of an alien in the ROC is based on the dates stamped on his or her passport or the Certificate of Entry and Exit Dates issued by the National Immigration Agency, Ministry of the Interior(excluding the date of arrival and including the date of departure).

### Non-resident income tax rate

Income tax shall be withheld at the income sources, declared and taxed in accordance with the withholding rate as follows:

Type of Income	Withholding Rates
•Wage and Salary	(1) <b>6%</b> , in the case of salaries not exceeding 1.5 times the monthly basic salary as Assessed by the Executive Yuan. <b>(NTD 35,700 starting on January 1, 2020)</b> (2) <b>18%</b> , in the case of salaries exceeding 1.5 times the monthly basic salary as Assessed by the Executive Yuan <b>(NTD 35,701 starting on January 1, 2020)</b>
•Income from Professional Practice, •Royalty, •Commission, •Awards or Prizes from Participating in Contests or Games, Etc.	<b>20%</b> For more information, please refer to Income Tax Act and related law. [ Article 3 of Standards of Withholding Rates for Various Incomes- <a href="https://law.moj.gov.tw/ENG/LawClass/LawAll.aspx?pcode=G0340028">https://law.moj.gov.tw/ENG/LawClass/LawAll.aspx?pcode=G0340028</a> ]

### Taxation and declaration

The income tax payable shall be withheld directly at the time of payment in accordance with the withholding rate. For declaration, the person who deal with the reimbursement should give the following item to **Cashier** **within 3 days after payment** : (1) **Withholding tax**, (2) **the copy of China Medical University Payment Receipt**, (3) **the copy of ID card, ARC, or passport**.

※Please note overdue declaration of individual income tax have overdue fine.

### Other related information

Any individual staying in the Republic of China for 183 days or more shall file the annual income tax return of the previous year during the period from 1st May to 31<sup>st</sup> May of the current year. However, any individual who intends to leave the territory of the ROC in the interim of the year, and will not return within the same year, shall file his or her income tax return one week before his or her departure. For more information about “Alien Individual Income Tax”, please refer to the following link: <https://www.etax.nat.gov.tw/etwmain/front/ETW118W/VIEW/580>.

**NOTE:** China Medical University Payment Receipt can be downloaded from the Office of Human Resources.