

## 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

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 $\geq$ \$73,501	5%	\$0 $\geq$ 全月>\$73,501 免先扣繳
		講授鐘點費，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 $\geq$ \$73,501	5%	* 當年度是先注意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 <u>5 天內</u> 報財務處
	居住未滿 183 天		月薪>\$31,513	18%	
			\$31,513 $\geq$ 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 Deducting Income Taxes

### Basic information:

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

- There are totally 10 digits in the ARC No. The first two are letters, and the next eight are Arabic numbers.

### 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 73,501	5%	0→73,501 (inclusive), no advance deduction required
		Lecturing fees, publishing fees, thesis advising fees, thesis reviewing fees	More than 20,000	10%	
		Chance and Contest Prize, Chance and Contest Gifts	More than 20,000	10%	
Foreigners	Have stayed in Taiwan <b>more</b> than 183 days in the tax year	Moderating fees, teaching fees, labor fees, judging fees, review fees, preface-writing fees	More than 73,501	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 deducted at the appropriate tax rate.)</li> <li>For those who have not stayed over 183 days, be sure to file a report to the Bursar's Division within 5 days.</li> </ul>
	Have stayed in Taiwan <b>fewer</b> than 183 days in the tax year		More than 31,513	18%	
			Less than 31,513	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%	
	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	Chance and Contest Prize, Chance and Contest Gifts	More than 20,000	10%	
Have stayed in Taiwan <b>fewer</b> than 183 days in the tax year	More than 1		20%		

- 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.