

Income Tax Withholding

1	How to inquire and print annual withholding tax statement?	<p>Based on the applicable income tax rates, it can be categorized as follows:</p> <p>1. Resident Tax Rate Withholding Statement: Please visit myNTU/Accounts/ Faculty and Staff Tax Details Inquiry.</p> <p>2. Nonresident Tax Rate Withholding Statement: Please bring your residency documentation to the Cashier Division, counters A7 to A9, for assistance with inquiry and printing.</p> <p>Access to the Resident Tax Rate Withholding Statement portal: https://mis.cc.ntu.edu.tw/tax/</p>
2	What is a taxable year?	A taxable year refers to the period from January 1 to December 31 of the same calendar year.
3	How to determine the taxable year for income allocation?	The taxable year is based on the year in which the income is paid. For example, if services were provided in 2021, but the income was paid in 2022, the applicable taxable year would be 2022.
4	How are a "Resident of the Republic of China (the "Resident") and a Nonresident of the Republic of China (the "Nonresident") defined?	<p>1. Resident:</p> <p>(1) A person who has domicile within the territory of the Republic of China and resides at all times within the territory of the Republic of China.</p> <p>(2) A person 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 more than 183 days during a taxable year.</p>

		<p>2. Nonresident: An individual who does not meet the criteria provided in the preceding paragraph.</p> <p>Legal Basis: Article 7 of the Income Tax Act.</p>
5	Any notes on calculating the 183-day rule for aliens?	<p>1. The determination of the applicable withholding tax rate is based on whether the alien has stayed for at least 183 days within a single taxable year. Therefore, the number of days of stay should be calculated separately for each year. Days from different years cannot be combined or accumulated. Additionally, an individual cannot automatically be treated as a resident for withholding purposes in the current taxable year based on having stayed for 183 days in the previous year. A new calculation shall be conducted to determine whether the individual has stayed for 183 days within the taxable year.</p> <p>2. The calculation of days of stay: The count is based on the entry and exit stamps on the alien's passport, where the entry day is excluded, and the exit day is included. If the alien enters and exits multiple times within a single taxable year, the total number of days is determined by accumulating the actual days of stay.</p> <p>Reference video : https://ga.ntu.edu.tw/upload/cont_att/6fc2ad1d-79e8-42a9-b6c8-314a9635628f.mp4</p>

6	What are the withholding tax rates for employment income?	<p>1. Residents of the Republic of China are subject to withholding in accordance with Article 2 of the "Standards of Withholding Rates for Various Incomes." For monthly salaries (for those who have submitted a "Declaration form for salary tax exemption") or non-fixed salaries reaches NT\$88,501 or more at the time of payment, starting from January 1, 2025, individuals may choose to have taxes withheld either based on the total monthly payment amount using the withholding table or to have a flat rate of 5%.</p> <p>2. Nonresidents of the Republic of China are subject to Article 3 of the "Standards of Withholding Rates for Various Incomes." For total monthly salary payments not exceeding 1.5 times the basic monthly wage approved by the Executive Yuan (NT\$28,590 in 2025), 6% of the payment amount is withheld. For amounts exceeding this threshold, 18% is withheld.</p>
7	What are the Withholding Rates for Various Incomes?	<p>Withholding rates vary depending on the type of income and the taxpayer's residency status.</p> <p>Please refer to the Summary Table of Withholding Rates for Various Incomes for details.</p>
8	How to cancel a submitted application in case of errors after online approval by the Cashier Division?	<p>To cancel an application in the accounting system, double-click the barcode of the application you wish to cancel, then click the red "Cancel" button at the bottom right corner.</p>

9	Why has the salary not been credited after online approval by the Cashier Division?	After the Cashier Division approves the online application, please ensure the hard copy is printed, affixed with required seal, and submitted to the Accounting Office.
10	How should foreign nationals fill in the "ID Number" field in the "Personnel Data Maintenance" section under "Income Reimbursement" in the accounting system?	<ol style="list-style-type: none"> 1. For those holding a Resident Certificate in Taiwan, please enter the UI No. (ID No.). 2. For those without a UI No., the ID Number field should contain 10 characters, consisting of the individual's date of birth in the Western calendar (YYYYMMDD format) as shown on their passport, followed by the first two letters of their English name on their passport. Example: If the individual was born on July 12, 1942, and the name on the passport is ROBERT W. DAVISON, the ID Number should be entered as 19420712RO.
11	If the foreign nationals are Mainland Chinese, how should they fill in the "ID Number" field in the "Personnel Data Maintenance" section under "Income Reimbursement" in the accounting system?	<ol style="list-style-type: none"> 1. For Mainland Chinese who have been issued a UI No. in Taiwan, please enter the "UI No. " (ID No.). 2. For those without a UI No., the UI No. field should contain 7 characters. The first character should be 9, followed by the last two digits of the birth year in the Western calendar, and two digits each for the birth month and day. Example: for an individual born on April 1, 2001, the ID Number should be entered as 9010401.
12	How should foreign nationals without a Chinese address fill	If the individual does not have a residential address in Taiwan, please enter the University's address along with the name of the academic

	in the "Address" field in the "Personnel Data Maintenance" section under "Income Reimbursement" in the accounting system?	program. For example, "No. 1, Sec. 4, Roosevelt Rd., Da'an Dist., Taipei City 106319, Department of Chinese Literature."
13	What channels are available for foreign nationals to inquire about tax-related issues?	You can call the Foreign Nationals Section of the Head Office Service Division at the National Taxation Bureau of Taipei, Ministry of Finance for assistance. (Service Hotline: 02-23113711, extensions 1116 or 1118.)