

Summary Table of Common Withholding Rates for Various Incomes

		Withholding Rate			
Applicable individuals	Resident of the Republic of China (the "Resident")	Nonresident of the Republic of China (the "Nonresident")			
	Income Category	Definition: (Article 7, Paragraph 2 of Income Tax Act)	Definition: (Article 7, Paragraph 3 of Income Tax Act)		
Salary (50) Part-time income and non-monthly salary payments are collectively referred to as Variable Salary.	Fixed Salary	May opt for withholding according to the tax table based on the total monthly payment amount	Withholding Exemption Rules If the total monthly payment amount is below the withholding threshold according to the tax table (NT\$88,501 from year 2025), no tax withholding is required	Withholding Rate 6%	Criteria Starting from January 1, 2025 , if the total monthly payment amount is NT\$42,885 or less (1.5 times the monthly minimum wage approved by the Executive Yuan)
		Or opt for a flat rate of 5% based on the total monthly payment amount	If the monthly withholding tax amount does not exceed NT\$2,000, no tax withholding is required		
	Variable Salary	Withhold 5% of the payment amount	If each payment amount is below the withholding threshold of NT\$88,501 according to the tax table, no tax withholding is required.	18%	Starting from January 1, 2025 , if the total monthly payment amount exceeds NT\$42,885
The remuneration for professional practices, including hourly lecture fees, writing fees, and royalties (9B)	Withholding Rate 10%	Withholding Exemption Rules If each withholding tax amount does not exceed NT\$2,000, no tax withholding is required.	Withholding Rate 20%	Withholding Exemption Rules If each payment amount does not exceed NT\$5,000, no tax withholding is required.	
Rental income (51)	10%	If each withholding tax amount does not exceed NT\$2,000, no	20%	None	

		tax withholding is required.		
Royalty income (53)	10%	If each withholding tax amount does not exceed NT\$2,000, no tax withholding is required.	20%	None
Prizes or payment from contests and games won by chance (91)	10%	If each withholding tax amount does not exceed NT\$2,000, no tax withholding is required.	20%	None
Other income (92)	1. Exemption from Withholding Tax (shall submit a statement) 2. For payment of reward for reporting or whistleblowing, 20% is withheld.		Individuals shall declare and pay taxes at 20% (shall submit a statement)	

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