

Summary of Withholding Rates of Different Types of Income

Valid from January 1, 2024

	Withholding Rate	
Applicable Situation Income Type	1. Individuals residing in Taiwan. 2. Individuals not domiciled in Taiwan but have stayed in Taiwan for 183 days or more during a taxable year.	Individuals who do not reside in Taiwan. (Individuals not domiciled in Taiwan and have stayed in Taiwan for less than 183 days during a taxable year.) Note: withheld from the source at each payment.
Salary	1. The withholding rate of fixed salary is obtained from the rate table using the full month amount or 5% (exempt from withholding if the withholding amount is less than or equal to 2,000NT\$ per payment) 2. The withholding rate for bonuses, allowances, subsidies not part of regular monthly salary, and income obtained from part-time labor is 5%. Amount per payment less than 88,501 NT\$ is exempt from withholding and from counting towards the total monthly payment for withholding calculation.	1. The withholding rate for monthly payments totals less than or equal to 41,205 NT\$ is 6%. 2. The withholding rate for a monthly payment total exceeding 41,205 NT\$ is 18%.
Compensation for service rendered from lecturing, writing, royalty	10% ※Note : exempt from withholding if the withholding amount is less than or equal to 2,000NT\$ per payment	20% ※Note : exempt from withholding if the withholding amount is less than or equal to 5,000NT\$ per payment
Remuneration received from service rendered (e.g. lawyer, accountant, architect, technician, writer, etc.)	10% ※Note : exempt from withholding if the withholding amount is less than or equal to 2,000NT\$ per payment	20%
Rentals obtained from the lease of the property	10% ※Note : exempt from withholding if the withholding amount is less than or equal to 2,000NT\$ per payment	20%
Retirement Payment/Pension	6% of the balance after the deduction of the exempt amount	18% of the balance after the deduction of the exempt amount
Prizes and awards from competitions and contests	10% ※Note : exempt from withholding if the withholding amount is less than or equal to 2,000NT\$ per payment	20%
Other Income	1. Exempt from Withholding (should be listed) 2. Reward for whistleblowing 20%	20%