

Summary of Withholding Rates of Different Types of Income

Valid from January 1, 2023

<div>Applicable Situation</div> <div>Income Type</div>	Withholding Rate	
	1. Individual residing in Taiwan. 2. Individual not domiciled in Taiwan but has stayed in Taiwan for 183 days or more during a taxable year.	Individual who does not reside in Taiwan. (Individual not domiciled in Taiwan and has stayed in Taiwan for less than 183 days during a taxable year.) Note: withheld from source at each payment.
Salary	1. The withholding rate of fixed salary is obtained from the rate table using 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 that are not part of regular monthly salary and income obtained from part-time labor is 5%. Amount per payment less than 86,001NT\$ is exempt from withholding and from counting towards total monthly payment for withholding calculation.	1. The withholding rate for monthly payment total less than or equal to 39,600NT\$ is 6%. 2. The withholding rate for monthly payment total exceeding 39,600NT\$ 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 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 deduction of exempt amount	18% of the balance after deduction of 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%