

Summary of Withholding Rates of Different Types of Income

Valid from January 1, 2019

Applicable Situation Income Type	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 84,501NT\$ 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 34,650NT\$ is 6%. 2. The withholding rate for monthly payment total exceeding 34,650NT\$ 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%