

Taiwan Individual Income Tax estimation

2024/2025

All kind of Taiwan income

- Exemption

97,000 for each family member

145,500 for family member over reach 70 years old

- Standard deduction OR Itemized deduction

- Standard deduction

Single 131,000, Married 262,000

- Itemized deduction

NHI Fee, Medical fee, Insurance 24,000

Donation 20%, loan interest 300,000, Damage

- Special deduction

Salary 218,000, Handicap 218,000, Rent 180,000

Saving Interest 270,000, Education 25,000,

Kid 150,000, Long Care 120,000

= Net income

Progressive difference

1 ~ 590,000	5%	0
590,001 ~ 1,330,000	12%	41,300
1,330,001 ~ 2,660,000	20%	147,700
2,660,001 ~ 4,980,000	30%	413,700
4,980,001 ~	40%	911,700

Tax payment

- Tax already withhold

=Rest needs to pay