Taiwan income tax structure for foreigners

2024 / 2025

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| **Days stayed in Taiwan** | 1~ 90 days  Non Taiwan tax resident | 91 ~ 182 days  Non Taiwan tax resident | 183 ~ 365 days  Taiwan tax resident |
| **Taiwan income** | * No exemption * No deduction * Salary withholds:   + 18% for salary > 150% of basic wage   + 6% for salary <= 150% of basic wage   + Pay by overseas employer: **tax free** | * No exemption * No deduction * Salary withholds:   + 18% for salary > 150% of basic wage   + 6% for salary <= 150% of basic wage   PS: 2025 basic wage 28,590 | * Exemption per family: NT 97,000 * Standard deduction:   + Single: NT 131,000.   + Married: NT 262,000. * Salary deduction: NT 218,000 * Progressive tax rate:                  1 ~     590,000    5%       590,001 ~   1,330,000  12%    1,330,001 ~   2,660,000  20%    2,660,001 ~   4,980,000  30%    4,980,001 ~               40% |
| **Overseas income** | * No tax due | * No tax due | * Exemption NT 7,500,000 * Tax rate:20% |

Note: Work in Taiwan and paid by overseas employer will be treated as Taiwan income. JusRegal CPA Firm