Taiwan income tax structure for foreigners

2024 / 2025

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| --- | --- | --- | --- |
| **Days stayed in Taiwan** | 1~ 90 daysNon Taiwan tax resident | 91 ~ 182 daysNon Taiwan tax resident | 183 ~ 365 daysTaiwan 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