

Taiwan Tax Resident

2024 / 2025

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	<ul style="list-style-type: none">● No exemption● No deduction● Salary withholds:<ul style="list-style-type: none">■ 18% for salary > 150% of basic wage■ 6% for salary <= 150% of basic wage■ Pay by overseas employer: tax free	<ul style="list-style-type: none">● No exemption● No deduction● Salary withholds:<ul style="list-style-type: none">■ 18% for salary > 150% of basic wage■ 6% for salary <= 150% of basic wage <p>PS: 2025 basic wage 28,590</p>	<ul style="list-style-type: none">● Exemption per family: NT 97,000● Standard deduction:<ul style="list-style-type: none">■ Single: NT 131,000.■ Married: NT 262,000.● Salary deduction: NT 218,000● Progressive tax rate:<table><tr><td>1 ~</td><td>590,000</td><td>5%</td></tr><tr><td>590,001 ~</td><td>1,330,000</td><td>12%</td></tr><tr><td>1,330,001 ~</td><td>2,660,000</td><td>20%</td></tr><tr><td>2,660,001 ~</td><td>4,980,000</td><td>30%</td></tr><tr><td>4,980,001 ~</td><td></td><td>40%</td></tr></table>	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%
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4,980,001 ~		40%																
Overseas income	<ul style="list-style-type: none">● No rights to chare tax	<ul style="list-style-type: none">● No rights to charge tax	<ul style="list-style-type: none">● 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