

Taiwan Tax Resident

2024 / 2025

Days stayed in Taiwan	1~ 90 days	91 ~ 182 days	183 ~ 365 days																															
			Leave Taiwan and < 300 days	Keep stay in Taiwan																														
Taiwan income	<ul style="list-style-type: none"> ● No exemption ● No deduction ● Salary: <ul style="list-style-type: none"> ■ Pay by overseas employer: tax free ■ Pay by Taiwan employer: 18% or 6% 	<ul style="list-style-type: none"> ● No exemption ● No deduction ● Salary: <ul style="list-style-type: none"> ■ 18% or 6% 	<ul style="list-style-type: none"> ● Exemption per family: NT97,000 * days / 365 ● Standard deduction: <ul style="list-style-type: none"> ■ Single: NT131,000 * days /365 ■ Married: NT262,000 * days /365 ● Salary deduction: NT218,000 ● Progressive tax rate: <table style="margin-left: 40px; border: none;"> <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%	<ul style="list-style-type: none"> ● Exemption per family: NT97,000 ● Standard deduction: <ul style="list-style-type: none"> ■ Single: NT131,000. ■ Married: NT262,000. ● Salary deduction: NT218,000 ● Progressive tax rate: <table style="margin-left: 40px; border: none;"> <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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Overseas income	<ul style="list-style-type: none"> ● Tax free 	<ul style="list-style-type: none"> ● Tax free 	<ul style="list-style-type: none"> ● Exemption NT 7,500,000 ● Tax rate:20% 	<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