Rights and Interests of International Faculty NTNU

7. Income Tax

Category	Related Regulations and Provisions
Income Tax	1. Foreigners earning a salary while in Taiwan should take note of the following: i. If you are in Taiwan for at least 183 days of a calendar year: 1. Wages will be taxed at the local, standard rate. 2. Bring a copy of your ARC and the *Resident Income Withholding Tax for Aliens Application Form* (http://www.ga.ntnu.edu.tw/cas/index.aspx) to the Office of General Affairs Cashier Division Income Tax Audit Window to apply for resident tax rates. ii. . If you are in Taiwan for less than 183 days of a calendar year: 1. If your total monthly salary received from NTNU is 1.5 times the basic wage or less you will be taxed at a rate of 6%. If your total monthly salary received from NTNU is higher than the above benchmark, you will be taxed at a rate of 18%. 2. Before leaving Taiwan, please go to University's Office of General Affairs Cashier Division to apply for the appropriate tax withholding and tax statement forms. Bring these forms, along with your passport and ARC to the tax office of the National Taxation Bureau serving your domicile. Report to the Foreigner Services Division to handle your tax refund and tax clearance. 2. Every April 1st a webpage will be set up by the University where you can check last year's withholding tax vouchers, your payments to the National Health Insurance, Labor Insurance, and Public Servant and Teacher Insurance Plan, as well as detailed accounts on your salary and income. To find the webpage, please go to *NTNU administrative portal/Office of General Affairs Cashier Division System/Income Tax Return Information* (includes information on National Health Insurance, Labor Insurance, and the Public Servant and Teacher Insurance Plan).

● Due to space constraints, we have offered a condensed summary of applicable laws and regulations in the hopes that it will assist faculty in understanding their rights and interests. In the case of any uncertainty, **the actual laws and regulations shall prevail.** For further inquiries, please feel free to contact the NTNU Personnel Office.