

## 外國人在同一課稅年度內居留未滿 183 天之稅率

### Foreign Worker's Affidavit for staying in R.O.C. under one hundred and eighty-three (183) days in the one calendar year Withholding Rate

Category of Income	Withholding Rate
50 Salary	1. Under or Equal \$41,205 (in the one month) : 6% 2. Over \$41,205 元 : 18%
9B author's remuneration、speaking fee、 examination fee、translation fee.....etc.	Over \$5,000 (Once Pay) : 20%
9A lawyer、accountant、architect、 technician、patent attorney、doctor、 scrivener、actor...etc.	Over \$5,000 (Once Pay) : 20%
91 Tournament bonus、winning bonus	20%