

## Notice Regarding Deduction of Income Taxes

### Basic information:

	Chinese Name	English Name	ID No.	Passport No.	Date of Birth	Nationality	Domicile or address in Taiwan
Taiwanese	~		ID No.				~
Foreigners (including China)	~	~	ARC No.	~	~	~	~

- There are totally 10 digits in the ARC No. For the newest version, **the first one is a letter, and the following nine are Arabic numbers; the second digit is an 8 or 9. For the old version, the first two are letters,** and the following eight are Arabic numbers. For foreigners who do not have ARC number, please enter "Date of birth (YYYYMMDD) + the first 2 letters of their name as it appears in their passport," the first 8 digits are numbers, and the latter 2 digits are English letters.

### ● Details:

		Expense Items	Amount of money paid	Tax deduction rate	Remarks
Taiwanese		Moderating fees, Teaching fees, labor fees, judging fees, review fees, preface-writing fees	More than <b>86,001</b>	5%	0→ <b>86,001</b> (inclusive), no advance deduction required
		Lecturing fees, publishing fees, thesis advising fees, thesis reviewing fees	More than 20,000	10%	0→20,000 (inclusive), no advance deduction required
		All competition-related rewards, prizes bonus	More than 20,000	10%	0→20,000 (inclusive), no advance deduction required
Foreigners	Have stayed in Taiwan <b>more than 183 days</b> in the tax year	Moderating fees, teaching fees, labor fees, judging fees, review fees, preface-writing fees	More than <b>86,001</b>	5%	● Note whether or not the individual stayed in Taiwan for 183 days. (If he/she has left this country during the period, totaling fewer than 183 days, then money needs to be
	Have stayed in Taiwan <b>fewer than 183 days</b> in the tax year		More than <b>39,601</b>	18%	
			Less than <b>or equal to 39,600</b>	6%	

Have stayed in Taiwan <b>more</b> than 183 days in the tax year	Lecturing fees, publishing fees, thesis advising fees, thesis review fees	More than 20,000	10%	deducted at the appropriate tax rate.) ● For those who have not stayed over 183 days, be sure to file a report to the Bursar's Division within 5 days (holidays included).
Have stayed in Taiwan <b>fewer</b> than 183 days in the tax year		More than 5,000	20%	
Have stayed in Taiwan <b>more</b> than 183 days in the tax year	All competition-related rewards, prizes bonus	More than 20,000	10%	
Have stayed in Taiwan <b>fewer</b> than 183 days in the tax year		None Applicable	20%	

【✘】 For those with foreign citizenship who have stayed fewer than 183 days and have not filed a report to the Bursar's Division within 5 days (holidays included), please report directly to the National Taxation Bureau Shihlin Branch office.

- Types of lecture: Non-specific topic, non-specific audience, not for specific course, or not for specific students.
- All the receipts and Overall Expense Report must be printed (copied) on A4 size paper.
- Income checking is due on December 20<sup>th</sup> every year, as set by the National Tax Bureau for filing tax forms.