

國立雲林科技大學外籍人士所得稅適用「居住者」扣繳稅率申請表
Application for Resident Withholding Tax Rate for Foreign Nationals

姓 名 (Name)	職 編 (Staff ID)	居留證號 (ARC No.)
單 位 (Department)	職 稱 (Job Title)	聯絡電話 (TEL No.)

一、本人申請 _____ 年所得稅適用中華民國境內「居住者」扣繳稅率。

I hereby apply for the resident withholding tax rate for the year _____.

二、請擇一勾選方案1或方案2：(Please check either Category 1 or Category 2)

☐ 方案1 (Category 1)

- (1) 本人持有永久居留證，且在臺同一課稅年度(1/1至12/31)聘約期限超過183天，申請以「居住者」扣繳稅率扣繳各項所得。

I hold a Permanent Resident Certificate and my employment contract in Taiwan exceeds 183 days within the same taxable year (January 1 to December 31). I hereby apply for the withholding of all types of income at the tax rate applicable to a resident.

- (2) 若本人於同一課稅年度在臺居留未滿183天即提前離職，改依「非居住者」扣繳率扣繳稅額，就其與原扣稅額之差額補繳，並於離職前3週主動至出納組補繳差額稅款。

If I leave my position before residing in Taiwan for 183 days within the same taxable year, the withholding tax rate applicable to a non-resident shall be applied. I will make up the difference between the original tax withheld and the amount calculated under the non-resident rate, and voluntarily pay the difference to the Cashier Division at least three weeks prior to my departure.

- (3) 如申請人未依上列規定辦理，經查獲有應補稅額及罰款，需自行負責繳交。

If the applicant fails to comply with the above regulations and is found to have any tax deficiencies or penalties, he/she shall be solely responsible for making the necessary payments.

☐ 方案2 (Category 2)

- (1) 本人 _____ 年同一課稅年度(1/1至12/31)在臺居留期限合計超過183天，自申請日起當年度請以居住者扣繳率扣繳各項所得。

In the year _____, I have resided in Taiwan for more than 183 days within the same taxable year (January 1 to December 31). I hereby request that, from the date of this application, all types of income for the current year be withheld at the tax rate applicable to a resident.

(Please turn over and complete the form on the other side.)

(2) 請填寫當年度中華民國入出境紀錄：

Please fill in your entry and exit records in the Republic of China (R.O.C.) for the current year.

	第一次 1st	第二次 2nd	第三次 3rd	第四次 4th	總天數 Total Days
入境日 Entry Date					
出境日 Departure Date					
居留日數 Days of Residence					

居留日數之計算：外籍人士在臺居留日數，始日不計，末日計。如一課稅年度內入出境多次者，累積計算。

Calculation of Days of Residence: For foreign nationals, the day of arrival is excluded and the day of departure is included. If there are multiple entries and exits within the same taxable year, the days of residence shall be accumulated.

(3) 請檢附出入境日期證明。如：護照入出境章戳日期或移民署簽發「入出國日期證明書」

Please attach supporting documents showing your dates of entry and exit. For example: passport stamps indicating entry and exit dates, or an official "Certificate of Entry and Exit Dates" issued by the National Immigration Agency.

三、茲聲明以上所填資料確實無訛，如有不實，願負法律責任。

I hereby declare that all the information provided above is true and correct. I understand that I shall bear legal responsibility for any false or misleading statements.

申請人簽章 Signature: _____ 日期 Date: _____

出納組 Cashier Division	收件日期 Date Received
	年 Y 月 M 日 D