

國立臺北教育大學  
National Taipei University of Education

( )年度 Taxable Year

外僑薪資申請採用「居住者」扣繳率5%之申請書及保證事項  
Application Form for Alien Workers to Request the “Resident-status” Tax Rate of 5%  
with Statement of Guarantee

單位 Department	職稱 Position	姓名 Name	居留證號 ARC No.	聯絡電話 TEL No.

申請採用「居住者」扣繳稅率及其保證事項

Applying for “Resident-status” Income Tax Rate with a Statement of Guarantee

一、本人在台灣之居留期限至\_\_年\_\_月\_\_日(影本黏貼於下方)，同一課稅年度(1/1至12/31)可居留期限超過183天，請比照中華民國境內居住者薪資扣繳率5%扣繳薪資。

This is to certify that my permanent resident expires\_\_\_\_\_ (yyyy/mm/dd) and I was allowed to stay in the Republic of China (Taiwan) for more than 183 days during a single taxable year (Jan 1 ~ Dec 31). I hereby request a 5% tax rate of my income to be levied.

二、若本人於同一課稅年度在台灣居留未滿183天即提前離境，將於2週前告知總務處出納組辦理結算申報，方辦理離職手續。再持所得扣繳憑單自行至國稅局總局外僑股辦理完稅證明，國稅局將依「非居住者」扣繳稅率(18%)重新核算當年度應扣繳稅額，如有短扣稅款者，應自行補繳與原扣繳(5%)稅額之差額後，始可向入出境管理機關申請出境。

If I have stayed in Taiwan for less than 183 days, I shall inform the Division of Cashier of General Affairs Office two weeks earlier before my departure. And I shall bring my withholding certificate (扣繳憑單) to Ministry of Finance. The Ministry of Finance will revert the rate to non-Resident alien rate (18%) and the equivalent amount of tax (18%) should be levied before my departure.

三、居住者或非居住者身分判斷每年1月1日起重新計算，請於每年二月重新填寫此表單。

Additionally, the residency status will be reassessed each year which means the resident days should be recalculated after each January 1st. Please refill the form by mid-February.

申請人簽章 Signature of the Applicant	單位主管或計畫主持人 Head of the Unit/Department or Project Manager
日期: 年 月 日 Date:	
居留證影本 Copy of ARC	護照影本 Copy of Passport
收件單位: 出納組 Application: Division of Cashier	

\*本表填妥後，請送至出納組辦理。When you fill out the form, please send it to the Division of Cashier.