

國立臺北教育大學 National Taipei University of Education 領款收據 Receipt

支領項目(Item)：鐘點費(Hourly Allowance) 出席費(Attendance Allowance) 諮詢費(Consulting Allowance)
指導費(Guidance Allowance) 生活費(Living Allowance) 交通費(Travel Allowance)
工讀費(Part Time Allowance) 其他(Other Income) _____

① 應領金額 Total Amount Paid 可先自主計室請購系統預作試算確認代扣所得及個人補充保費金額後再騰寫 依國籍別與所得類別預扣所得基準表
 新臺幣 NT\$：_____ 計算標準(Standard of Payment)：_____

所得類別	預扣所得稅	
	本國(持居留證(其共同一年度內居留日超過183天申請者))	外國人(護照)/大陸人士(入台許可證)
50 薪資所得	>\$86,001元 預扣 5%所得稅	<= 4% > 18%
9A 執行業務所得	>=\$20,010	>\$5,000
9B 所得	預扣 10%所得稅	預扣 20%
91 親族/親屬/機會中獎	>=\$20,010	20%
92 其他所得	免預扣所得稅	20%

② 扣除額 (請勾選)
所得稅額(註 2)Tax Withheld(remark2)
 新臺幣 NT\$：_____
二代健保個人補充保費(註 3)Second-Generation NHI Supplementary Premium(remark3)
 新臺幣 NT\$：_____ 保險對象領取之兼職所得未達基本工資，或租金收入及執行業務收入未達 20,000元者，無需扣取補充保險費。

③ 實領金額 Net Payment (③=①-②)
 新臺幣(大寫) NT\$ (Bank Style Capitals)：_____ 拾 萬 仟 佰 拾 元 整 NT\$：_____

受領人簽章 Recipient's Name(as in passport)		外僑及大陸人士 加填資料 Foreign and Mainland Chinese nationals must fill out this section					
日期：_____年____月____日 Date：(YYYY/MM/DD)	國籍 Nationality	護照號碼 Passport No.	西元出生年月日 Date of Birth				
身分證字號/統一證號 Taxpayer's ID NO.		<table border="1" style="width: 100%; text-align: center;"> <tr> <td>年 Y</td> <td>月 M</td> <td>日 D</td> </tr> </table>			年 Y	月 M	日 D
年 Y	月 M	日 D					
外僑或大陸人士請填內政部登記配賦碼 Foreign and Mainland Chinese nationals should fill in the ID NO. in their A.R.C.		給付年度內按所得人護照入出境簽證日累計在台居住是否滿 183 天？ <input type="checkbox"/> 是 Y <input type="checkbox"/> 否 N Have you been in Taiwan for more than 183 days during this year?					
戶籍地址/在台居住地： Permanent Address/Current Address in Taiwan							
本款項已由墊款人：_____ (代墊人親自簽章)代為墊付 NT\$：_____							
The payment of NT\$：_____ was made in advance by _____ .(Please sign)							

備註(Remark)：

- 外僑或大陸人士請另附護照或居留證影本。
Foreign and Mainland Chinese nationals must provide a copy of their passport or A.R.C.
- 各類代扣稅額請依標準率扣繳並以無條件捨去計算。Taxes are withheld according to law. For the tax withheld, please calculate to the dollar, with all decimal places rounded down.
- 代扣二代健保個人補充保費依行政院衛生署中央健保局發布之二代健保法(102.1.1 實施)。
As is stipulated by the National Health Insurance Act, the Health Insurance supplementary premium shall be deducted directly from the individual's salary. By order of the Executive Yuan, the implementation of this article shall begin on January 1, 2013.
- 依現行所得稅法規定：給付非中華民國境內居住之個人所得(在台居留未滿 183 天)者，應於代扣稅款之日起十日內，將所扣繳稅額向公庫繳清，並隨即向國稅局申報完畢。
According to the current income tax policy, employers shall declare income tax within 10 days to National Tax Administration once remuneration has been made to non-ROC citizens who stayed in Taiwan for less than 183 days.