**National Sun Yat-sen University**

**Application for change of withholding tax rate**

Alien requesting the application of “resident” tax rate (meeting the requirement of staying in the R.O.C. for 183 days or longer within same taxable year) for deductions applicable to salary and various incomes for the tax year \_\_\_\_\_\_\_ (from January 1 to December 31)

 Application Date: / / (DD/MM/YYYY)

|  |  |  |  |
| --- | --- | --- | --- |
| Applicant Name | Chinese: | Unit |  |
| English: | Job Title |  |
|  ID Number |  | Passport No. |  |
| Residency Period |  | Nationality |  |
| Address in Taiwan |  |
| Contract Period |  | Telephone Number |  |
| Applicant(Signature) | Second Level Unit Supervisor | First Level Unit Supervisor |
|  |  |  |
| Payroll & Cashier of O. of Gen. Affairs | Personnel Office | President (Authorized Representative) |
|  |  |  |
| **Notice：**1. According to the Explanatory Decree No. 30456 issued on Jan. 20, 1978 by MOF, foreigners who are in the R.O.C. for work reasons and who have resided in the country for more than 183 days within a taxable year (January 1 to December 31) are allowed to apply the “resident” tax rate (5% or according to tax table) to their incomes derived within Taiwan in the same year.
2. If a foreigner leaves the R.O.C. and does not return, and had not lived less than 183 days in the same tax year in the country, the withholding tax rate of 18% for “non-resident” must be applied to all his/her income. The difference resulting from the application of a lesser withholding tax rate must be charged.
3. All employing units must assist foreigners to file and pay the withholding tax difference at the Payroll & Cashier Section. **The Employing unit shall bear the consequences** of additional payment and/or fines from the National Tax Administration if failed to act in accordance with the regulations.
4. After verification, please attach photocopy of the residence permit to the original application form and submit to Payroll & Cashier Section to change the withholding rate.
 |

Rev. 29.10.2018