

**國立陽明交通大學**  
**員工薪資所得受領人免稅額申報表**  
NYCU Tax Payers' Application for Tax Deduction

姓名 Name						電話 Telephone					
單位 Department						職稱 Job Title					
身分證字號 ID No.						註：外籍人士請填居留證上統一證號 PS: Please write your ARC NO. if you are of foreign nationality					
出生日期 Date of Birth	年/Y 月/M 日/D					到校日期 Date of Arrival	年/Y 月/M 日/D				
薪資帳戶(擇一) Payroll Account Option	<input type="checkbox"/> 1. 郵局 /Chunghwa Post <input type="checkbox"/> 2. 玉山銀行/E.SUN Bank					E-mail					
帳號 Account No											
戶籍住址 Permanent Add.	□ □ □-□□□□										
通訊住址 Mailing Add	□ □ □-□□□□										
外籍人士 Resident & Non-resident Alien	英文姓名 Name in English					來台日期 Date of Arrival in Taiwan	年/Y 月/M 日/D				
	國籍 Nationality					護照號碼 Passport No.					

★外籍人士課稅年度居住未滿 183 天按 18%扣繳。

For an individual who stays in the Republic of China less than 183 days within the same taxable year (1/1~12/31), individual income tax shall be declared and computed according to the withholding rate 18%.

★An individual who stays in the Republic of China for 183 days or more within a taxable year(1/1~12/31) is regarded as a resident and the individual income tax shall be declared and assessed by a progressive rate.

**務必選擇 薪資所得扣繳方式：** 1. 依 5%扣繳  
2. 依薪資所得扣繳稅額表(勾選此項請續填下表)

★扶養親屬人數 Dependent(s)：\_\_\_\_\_人/people

★准予減免稅額之配偶或受扶養親屬填列如下表：

Spouse or dependents qualified for tax deduction listed as follows

	稱謂 Relation	姓名 Name	身分證字號 ID No.	出生日期 Date of Birth	符合條件 Qualification	備註 Note
1						准予減免稅額之配偶或寬減額之受扶養親屬(凡父、母、兄、弟、姐、妹、子女，符合年滿 60 歲、未滿 20 歲、目前在學、無謀生能力者，皆可受扶養。 填表需知詳如背面說明。 Dependants Qualified, (1)over 60 or (2)under 20, or (3)stull students. or (4)unable to earn a living. Please refer to the back for filing instruction.
2						
3						
4						
5						

★薪資受領人於年度進行中配偶或受扶養親屬有異動、增減情形時，請於發生之日起 10 日內填表通知扣繳義務人。(If listed dependents are changed, please fill this form to withholding agency in 10 days.)

## 填表需知：

依照所得稅法第17條規定，納稅義務人（即薪資受領人）申報扶養之親屬，必須合於下列規定條件之一：

According to Article 17 of Income Tax Code, the dependents must be :

- 一、納稅義務人及其配偶之直系尊親屬，年滿60歲者，或無謀生能力，受納稅義務人扶養者。
  - (a) Lineal ascendants of the taxpayer or his or her spouse having attained sixty years of age, or be incapable of earning a livelihood and have been supported by the taxpayer.
- 二、納稅義務人子女未滿20歲，或滿20歲以上，而因在校就學、身心殘障或因無謀生能力受納稅義務人扶養者。
  - (b) Children of the taxpayer under twenty years of age, or although having attained twenty years of age, who are supported by the taxpayer by reason of school attendance or by reason of physical or mental disability incapable of earning a livelihood.
- 三、納稅義務人及其配偶之同胞兄弟、姊妹未滿20歲者，或滿20歲以上，而因在校就學、或因身心殘障或因無謀生能力受納稅義務人扶養者。
  - (c) Brothers and sisters of the taxpayer or his or her spouse under twenty years of age, or although having attained twenty years of age, who are supported by the taxpayer by reason of school attendance, or by reason of physical or mental disability incapable of earning a livelihood.
- 四、納稅義務人其他親屬或家屬，合於民法第1114條第4款及第1123條第3項之規定，未滿20歲或滿60歲以上無謀生能力，確係受納稅義務人扶養者。但受扶養之父或母如屬第4條第1款及第2款之免稅所得者，不得列報減除。
  - (d) Other relatives or members of the family of the taxpayer within the meaning of Sub-Paragraph 4, Article 1114, or paragraph 3, Article 1123, of the Civil Code under twenty years of age or having attained sixty years of age who are incapable of earning a livelihood, live together with and depend of the taxpayer. However, the dependents of c) and d) shall not be listed as those deductible if their father or mother belongs to the categories eligible for tax exemption according to Sub-Paragraph 1 or Sub-Paragraph 2, Article 4, of the Income Tax Code.

- ★ 本校取得您的個人資料，目的在於進行薪資及各類所得發放、報稅等相關作業，蒐集、處理及使用您的個人資料是受到個人資料保護法及相關法令規範。

The purpose of NSYSU acquiring your personal profile is to operate related tasks such as granting salary and various income payments and filing taxes. Gathering, managing, and accessing your personal profile by NSYSU is protected by the Personal Data Protection Law and related regulations. °