



外籍勞工資訊通報

主題：外勞薪資所得免稅規定

一、勞工所領加班費，每月總時數 46 小時內免納所得稅：

公私營事業員工，依勞動基準法第 24 條及第 32 條規定限度內領取的加班費，免納所得稅；另該法規定，雇主延長勞工之工作時間連同正常工作時間，一日不得超過 12 小時，且延長之工作時間，每月不得超過 46 小時。

二、國定假日、例假日、特別休假日的加班費，免納所得稅：

國定假日、例假日、特別休假日的加班費，免納所得稅，加班時數可以不列入「每月平日延長之工作總時數」內計算。

INFORMATION

Topic: REGULATIONS OF SALARY WITHOUT TAX

Contents:

1. Overtime within 46 hours without income tax

According to the Labor Standard Act No.24 and No.32, limited hours of overtime should be free of income tax. Working hours including regular working hours and overtime can not exceed 12 hours a day and monthly overtime can't exceed 46 hours.

2. Holidays, regular holidays and day off overtime should be free of income tax.

The overtime of those holidays is separated calculating with daily overtime hours.