

國立臺灣大學
年員工薪資所得受領人免稅額申報表

National Taiwan University
Annual Wage Tax Exemption Declaration Form

薪資帳戶：郵局 玉山銀行 華南銀行（新進同仁請檢附存摺封面本）
Bank book for payroll transfer：the Postal Service E.Sun Bank Hua Nan Bank (Please provide 1 copy of your bank book cover)

薪資受領人 Salary recipient/Taxpayer	姓名 Full name		出生年月日 Date of birth	身份證字號 ID Number		地址 Address	
	配偶 Spouse						

合於減除扶養親屬免稅額之受扶養親屬(共計 人)

Total number of relatives eligible for dependent relative tax exemption: _____

1、 依照所得稅法第 17 條規定，納稅義務人及其配偶之直系尊親屬合於下列條件之一者，每年每人得減其扶養親屬免稅額。

According to Article 17 of the Income Tax Act, the taxpayer and their spouse's immediate family members who meet at least one of the following conditions are entitled to a deduction of a certain amount each year for tax exemption as dependent relatives.

(1)年滿 60 歲者；

(1) Is over 60 years of age;

(2)未滿 60 歲，但無謀生能力受納稅義務人扶養者。

(2) Has not yet reached the age of 60, but is unable to earn a living.

本人及本人之配偶合於上列條件之直系尊親屬有: 人

Number of immediate relatives of the taxpayer and their spouse that meet the above conditions: ___

姓名 Full name	稱謂 Title	出生年月日 Date of birth	身份證字號 ID Number	現在住址 Current address	符合之條件
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2、 依照所得稅 17 條之規定，納稅義務人之子女，合於下列條件之一者，每年每人得減除其扶養親屬免稅額。

According to Article 17 of the Income Tax Act, children of the taxpayer who meet one of the following conditions are entitled to a deduction of a certain amount each year for tax exemption as dependent relatives.

(1)未滿 20 歲者；

Has not yet reached the age of 20;

(2)已滿 20 歲，因在校就學受納稅義務人扶養者；

Is over 20 years of age, tax dependent due to being a current student;

(3)已滿 20 歲，因身心殘障受納稅義務人扶養者；

Is over 20 years of age, tax dependent due to physical or mental disability;

(4)已滿 20 歲，因無謀生能力受納稅義務人扶養者。

Is over 20 years of age, tax dependent due to inability to earn a living.

本人及子女合於上列規定條件者，計有： 人

Number of children of the taxpayer who meet the above conditions: _____

姓名	稱謂	出生年月日	身份證字號	符合之條件	姓名	稱謂	出生年月日	身份證字號	符合之條件
Full name	Title	Date of birth	ID Number	Conditions for eligibility	Full name	Title	Date of birth	ID Number	Conditions for eligibility
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3、 依照所得稅法第 17 條之規定，納稅義務人及其配偶之同胞兄弟姐妹合於下列條件之一者，每年每人得減除其扶養親屬免稅額。

According to Article 17 of the Income Tax Act, siblings of the taxpayer and their spouse who meet one of the following conditions are entitled to a deduction of a certain amount each year for tax exemption as dependent relatives.

(1)未滿 20 歲者；

Has not yet reached the age of 20;

(2)已滿 20 歲，因在校就學受納稅義務人扶養者；

Is over 20 years of age, tax dependent due to being a current student;

(3)已滿 20 歲，因身心殘障受納稅義務人扶養者；

Is over 20 years of age, tax dependent due to physical or mental disability;

(4)已滿 20 歲；因無謀生能力受納稅義務人扶養者；

Is over 20 years of age, tax dependent due to inability to earn a living.

本人及其配偶之同胞兄弟姐妹合於上列規定條件者，計有 人

Number of siblings of the taxpayer and their spouse who meet the above conditions: _____

姓名 Full name	稱謂 Title	出生年月日 Date of birth	身份證字號 ID Number	符合之 條件 Conditions for eligibility	姓名 Full name	稱謂 Title	出生年月日 Date of birth	身份證字號 ID Number	符合之 條件 Conditions for eligibility
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4、 依照所得稅法第 17 條之規定，納稅義務人之其他親屬或家屬，合於下列條件之一者，每年每人得減除其扶養親屬免稅額，但受扶養者之父或母如屬第 4 條第 1 款及第 2 款之免稅所得者，不得列報減除。

According to Article 17 of the Income Tax Act, other relatives or family members of the taxpayer who meet one of the following conditions are entitled to a deduction of a certain amount each year for tax exemption as dependent relatives. **However, if the dependent's father or mother is exempt from taxes as per Article 4 Sections 1 and 2, they are not entitled to a deduction.**

(1) 合於民法第 1114 條第 4 款未滿 20 歲或滿 60 歲以上無謀生能力確係受納稅義務人扶養者。

In accordance with Article 1114, Paragraph 4 of the Civil Code, persons who are under 20 years old or over 60 years old and incapable of earning a living are indeed supported by the taxpayer.

(2) 合於民法第 1123 條第 3 項未滿 20 歲或滿 60 歲以上無謀生能力確係受納稅義務人扶養者。

In accordance with Article 1123, Item 3 of the Civil Code, persons who are under 20 years old or over 60 years old and incapable of earning a living are indeed supported by the taxpayer.

姓名 Full name	稱謂 Title	出生年月日 Date of birth	身份證字號 ID Number	符合之 條件 Conditions for eligibility	姓名 Full name	稱謂 Title	出生年月日 Date of birth	身份證字號 ID Number	符合之 條件 Conditions for eligibility
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附註: 民法第 1114 條：左列親屬互負扶養之義務:

- 一、直系血親相互間。
- 二、夫妻之一方與他方之父母同居者其相互間。
- 三、兄弟姐妹相互間。
- 四、家長家屬相互間。

民法第 1123 條：家置家長。

同家之人除家長外均為家屬。
雖非親屬而以永久共同生活為目的同居一家者視為家屬。

Note: Article 1114 of the Civil Code:

The following relatives have a mutual obligation to support one another:

- (1) Direct blood relatives
- (2) A married couple and the parents of either party who live in the same household
- (3) Siblings
- (4) Head of household and household members

Article 1123 of the Civil Code :

Each household shall institute a head

Persons belonging to the same household are household members, with the exception of the head of household.

Non-relatives who live permanently in the same household shall be regarded as household members.

薪資受領人(簽章) : _____

填報日期 : _____

Salary Recipient/Taxpayer's Signature: _____

Date: _____