中央研究院關鍵議題研究中心  
Research Center for Critical Issues, Academia Sinica

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 薪資所得受領人扶養親屬申報表 Tax Payer’s Dependents Declaration | | | | | | | | | |
|  | | | | | | | | | |
| 薪資受領人 /Employee | 姓名 /Name |  | 出生年月日  /Date of Birth |  | 國民身分證統一編號  /ID #/ARC# |  | 住址 /Address |  |
| 配偶 /Spouse |  |  |  |  |

**合於減除扶養親屬免稅額之受扶養親屬（共計 人）/Spouse or dependents qualified for tax deduction (Total: )**

|  |
| --- |
| ＊請詳填身分證統一編號戶籍所在地區里鄰及街牌門號。  /Please fill in the ID number(s) and permanent address(s) in detail.  ＊資料如有任何異動，請隨時通知會計室。 /Upon data-modification, please notify the Accounting Office immediately. |

一、依照所得稅法第十七條規定，納稅義務人及其配偶之直系尊親屬合於下列條件之一者，每年每人得減除其扶養親屬免稅額。

（1）年滿六十歲者。/Those having attained sixty years of age.

（2）未滿六十歲，但無謀生能力受納稅義務人扶養者。/Those below sixty, but incapable of earning a livelihood and supported by the taxpayer.

本人及本人之配偶合於上列條件之直系尊親屬有： 人 /The number of lineal ascendants fitting the criteria above: .

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 姓名 /Name | 稱謂 /Relation | 出生年月日 /Birth Date | 身分證統一編號/ID# | 戶籍地址/Permanent Address | 符合之條件/Applicable criteria |
|  |  |  |  |  |  |
|  |  |  |  |  | （ ） |
|  |  |  |  |  | （ ） |
|  |  |  |  |  | （ ） |

二、依照所得稅法第十七條之規定，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。

（1）未滿二十歲者。/Those who are under twenty years of age.

（2）已滿二十歲，因在校就學受納稅義務人扶養者。/Those who, having attained twenty years of age, are being supported by the taxpayer by reason of their studying in school.

（3）已滿二十歲，因身心殘障受納稅義務人扶養者。/Those who, having attained twenty years of age, are being supported by the taxpayer by reason of their physical or mental disability.

（4）已滿二十歲，因無謀生能力受納稅義務人扶養者。/Those who, having attained twenty years of age, are being supported by the taxpayer by reason of being incapable of earning a livelihood.

本人之子女合於上列規定條件者，計有： 人 /The number of children fitting the criteria above: \_\_\_\_\_\_.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 姓名 /Name | 稱謂 /Relation | 出生年月日 /Birth Date | 身分證統一編號/ID# | 戶籍地址/Permanent Address | 符合之條件/Applicable criteria |
|  |  |  |  |  | （ ） |
|  |  |  |  |  | （ ） |
|  |  |  |  |  | （ ） |

三、依照所得稅法第十七條之規定，納稅業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。

（1）未滿二十歲者。/Those who are under twenty years of age.

（2）已滿二十歲，因在校就學受納稅義務人扶養者。/Those who, having attained twenty years of age, are being supported by the taxpayer by reason of their studying in school.

（3）已滿二十歲，因身心殘障受納稅義務人扶養者。/Those who, having attained twenty years of age, are being supported by the taxpayer by reason of their physical or mental disability.

（4）已滿二十歲，因無謀生能力受納稅義務人扶養者。/Those who, having attained twenty years of age, are being supported by the taxpayer by reason of being incapable of earning a livelihood.

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 /The number of brothers and sisters fitting the criteria above: .

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 姓名 /Name | 稱謂 /Relation | 出生年月日 /Birth Date |  | 身分證統一編號/ID# | 符合之條件/Applicable criteria | 姓名 /Name | 稱謂 /Relation | 出生年月日 /Birth Date | 身分證統一編號/ID# | 符合之條件/Applicable criteria |
|  |  |  |  |  | （ ） |  |  |  |  | （ ） |
|  |  |  |  |  | （ ） |  |  |  |  | （ ） |
|  |  |  |  |  | （ ） |  |  |  |  | （ ） |

四、依照所得稅法第十七條之規定，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

1. 合於民法第一千一百十四條第四款之規定，未滿二十歲，或滿二十歲而因在校就學、身心障礙或無謀生能力，確係受納稅義務人扶養者。/Those who are under twenty years of age or who, although having attained twenty years of age, are supported by the taxpayer by reason of their studying in school, physical or mental disability, or being incapable of earning a livelihood, as according to Subparagraph 4, Article 1114 of the Civil Code.
2. 合於民法第一千一百二十三條第三項之規定，未滿二十歲，或滿二十歲而因在校就學、身心障礙或無謀生能力，確係受納稅義務人扶養者。/Those who are under twenty years of age or who, although having attained twenty years of age, are supported by the taxpayer by reason of their studying in school, physical or mental disability, or being incapable of earning a livelihood, as according to Subparagraph 3, Article 1123 of the Civil Code.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 姓名 /Name | 稱謂 /Relation | 出生年月日 /Birth Date | 身分證統一編號/ID# | 符合之條件/Applicable criteria | 姓名 /Name | 稱謂 /Relation | 出生年月日 /Birth Date | 身分證統一編號/ID# | 符合之條件/Applicable criteria |
|  |  |  |  | （ ） |  |  |  |  | （ ） |
|  |  |  |  | （ ） |  |  |  |  | （ ） |
|  |  |  |  | （ ） |  |  |  |  | （ ） |

**薪資受領人簽章/Signature of Taxpayer \_\_\_\_\_\_\_\_\_\_\_\_\_ 填報日期/Date \_\_\_\_\_\_\_\_\_\_\_**

附註一：民法第一千一百十四條：左列親屬互負扶養之義務：

Note 1: Article 1114, Civil Code: The following relatives are under a mutual obligation to maintain one another:

1. 直系血親相互間。(1) Lineal relatives by blood;
2. 夫妻之一方與他方之父母同居者其相互間。(2) One of the husband and the wife and the parents of the other party living in the same household;
3. 兄弟姐妹相互間。(3) Brothers and sisters;
4. 家長家屬相互間。(4) The head and the members of a house.

附註二：民法第一千一百二十三條：家置家長。

Note 2: Article 1123, Civil Code: Each house shall institute a head.

同家之人除家長外均為家屬。Persons belong to the same house are, except the head of the house, the members of the house.

雖非親屬而以永久共同生活為目的同居一家者視為家屬。Persons who are not relatives but who live in the same household with the object of maintaining the common living permanently are deemed to be the members of the house.