

國人因疫情關係出國逾 2 年戶籍強制遷出 相關權益影響之說明

Citizens who are absent from ROC for more than 2 years due to the COVID-19 pandemic and subject to “Moving-out Registration” Explanation of Related Rights

自 109 年初新冠肺炎疫情初肆虐全球至今，僑務委員會（下稱本會）陸續接獲眾多僑胞藉由民意信箱、臉書粉絲專頁及 Line 等多元平臺反映：因疫情短期內似無緩和趨勢，為免於返臺途中遭受感染，致原訂回國者被迫延後，迄今無法返臺等情；經盤點，戶籍遭遷出後，計有國民年金與勞工保險之老年給付、全民健保、個人綜合所得稅率、地價稅率及投票等權益均可能受到影響，本會特於 110 年 1 月 15 日邀集相關機關召開會議研商因應方案，茲分項說明如下。

With COVID-19 raging across the world from early 2020 to the present, the Overseas Community Affairs Council (OCAC) has been contacted by many compatriots through its mailbox, Facebook fan page, Line and other platforms saying: with the pandemic showing no sign of easing in the short term, to avoid being infected on the flight back to Taiwan they delayed their planned return and have still been unable to return. After stock taking, it was found that rights relating to National Pension and old-age benefit of Labor Insurance, National Health Insurance (NHI), individual income tax rate, land value tax rate and voting may be affected by “Moving-out Registration”. On January 15, 2021 the OCAC called related agencies to a meeting to discuss response measures. An item by item explanation is given below:

一、國民年金與勞工保險之老年給付（主管機關：勞動部勞工保險局）

國民年金給付與勞工保險之老年給付倘因戶籍遷出而被停止，依國民年金法及勞工保險條例相關規定，可每年檢送經駐外館處驗證之身分或居住相關證明文件，由勞工保險局審核通過後，即可續領，倘因準備文件不及，致無法於停止給付當月提出申請，申請審核過後仍可追溯續領。

1. Old-age benefit of National Pension and Labor Insurance (Competent authority: Bureau of Labor Insurance of the Ministry of Labor)

If Old-age benefit of National Pension and Labor Insurance payment are stopped due to moving out of household registration, according to the relevant regulations of National Pension Act and Labor Insurance Act, documents that prove identity or residence that have been verified by an overseas mission or representative office can be submitted annually to the Bureau of Labor Insurance; the pensions can continue to be received after approval by the Bureau. If there is not enough time to prepare documents and the pensions are stopped, an application can be made; after it is approved, old-age benefit of National Pension and Labor Insurance payment can be received again and will be backdated.

二、全民健康保險（主管機關：衛生福利部中央健康保險署）

1. 現行全民健康保險法第 8 條第 1 項第 1 款係採 2+2 原則，意即國人離臺超過 2 年以上戶籍遭強制遷出後須退保，因退保後即無須繳納健保費，對其權益並無影

響。而戶籍遷出後只要在 2 年內返國恢復戶籍，即可以再次參加健保、繳納保費並使用健保資源，無 6 個月等待期的問題。

2. 現行健保制度設計已存在相當彈性，曾參加全民健保的旅外國人只要在出國後 4 年內在臺保有戶籍，權利義務均不會受損。另外，即使出國超過 4 年未曾返國，只要是在國內受僱工作，仍可立即恢復健保資格。
3. 受疫情影響之旅外國人，如有全民健保再加保問題，可檢附相關證明文件，中央健康保險署將視個案狀況協處。

2. National Health Insurance (Competent authority: National Health Insurance Administration of the Ministry of Health and Welfare)

- (1) Subparagraph 1, Paragraph 1, Article 8 of the National Health Insurance Act adopts the 2+2 principle, meaning that citizens must withdraw from the National Health Insurance if they are away from Taiwan for more than two years and household registration is forcibly moved out (Moving-out Registration). As National Health Insurance premiums no longer need to be paid after withdrawal, their rights are not affected. If a person returns to Taiwan within two years of Moving-out Registration and restores household registration, they can enroll again in the national health insurance scheme, pay the premium and use national health insurance scheme resources, and there is no problem of having to wait for six months.
- (2) The existing National Health Insurance system has substantial flexibility. If citizens based overseas still have household registration in Taiwan, their rights and obligations will not be affected for four years. Also, even if a person has been away from Taiwan for more than four years and not returned, if they are then employed in Taiwan they immediately will become eligible for National Health Insurance coverage.
- (3) If citizens based overseas have a problem re-enrolling in the National Health Insurance scheme, they can submit related documents as proof and the National Health Insurance Administration will handle the matter on a case-by-case basis.

三、個人綜合所得稅率（主管機關：財政部賦稅署）

1. 現行制度分為境內「居住者」與「非居住者」，「居住者」每年 5 月份結算申報，依所得級距分別適用累進稅率自 5% 至 40%；「非居住者」採就源扣繳，由扣繳單位就每筆收入先行扣繳所得稅，無須再申報。
2. 至境內居住者與非居住者之認定如有疑義，建議依前一年度申報方式先行申報，如國稅局審核結果和原申報不同，可再申復，財政部賦稅署已函知各地國稅局依個案情形分別處理。

3. Individual income tax rate (Competent authority: Taxation Administration of the Ministry of Finance)

- (1) The current system is divided into Taiwan residents and non-residents. Residents make a tax declaration in May annually with applicable progressive rates of 5-40% depending on income tax brackets; non-residents have to report income that has tax withheld at

source, with income tax first withheld by the withholding unit, and do not have to make a separate tax declaration.

- (2) If there are doubts about determination of Taiwan residents and non-residents, it is suggested that tax is first declared as in the previous year. If the local tax bureau's reviews has a different result to the declaration, a further declaration can be made. The Taxation Administration has notified tax bureaus nationally to handle the matter on a case-by-case basis.

四、地價稅率（主管機關：財政部賦稅署）

地價稅率採次年改課原則，因此，原適用自用住宅用地稅率計徵地價稅者，土地所有權人本人、配偶或直系親屬於該自用住宅設有戶籍，109 年度因故遷出戶籍，當年度得適用自用住宅用地稅率計徵地價稅（本人、配偶及未成年子女以 1 處為限）；110 年度如於 9 月 22 日前本人、配偶或直系親屬辦竣戶籍並提出申請，經地方稅稽徵機關核准者，仍可適用自用住宅用地稅率計徵地價稅。

4.Land value tax rate (Competent authority: Taxation Administration of the Ministry of Finance)

Land value tax rate follows the principle of year after type of tax rate change, therefore, for those for whom land value tax was calculated according to Self-Use Residential Land Value Tax Rate and the land owner, spouse or direct relative had household registration at the house and registration was moved out for some reason in 2020, land tax for the year can be calculated using Self-Use Residential Land Value Tax Rate (oneself, spouse and under age children are limited to one place each); in 2021, if you, spouse or direct relative complete handling of household registration and make an application, when approved by the local tax collection agency, land value tax can still be calculated using Self-Use Residential Land Value Tax Rate.



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