



BIR Form No.
2316
January 2018 (ENCS)

Certificate of Compensation
Payment/Tax Withheld

For Compensation Payment With or Without Tax Withheld



2316 01/18ENCS

Fill in all applicable spaces. Mark all appropriate boxes with an "X".

1 For the Year (YYYY)

3 TIN

4 Employee's Name (Last Name, First Name, Middle Name)

5 RDO Code

6 Registered Address

6A ZIP Code

6B Local Home Address

6C ZIP Code

6D Foreign Address

7 Date of Birth (MM/DD/YYYY)

8 Contact Number

9 Statutory Minimum Wage rate per day

10 Statutory Minimum Wage rate per month

11 ☐ Minimum Wage Earner (MWE) whose compensation is exempt from withholding tax and not subject to income tax

12 TIN

13 Employer's Name

14 Registered Address

14A ZIP Code

15 Type of Employer ☐ Main Employer ☐ Secondary Employer

16 TIN

17 Employer's Name

18 Registered Address

18A ZIP Code

19 Gross Compensation Income from Present Employer (Sum of Items 36 and 50)

20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 36)

21 Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 50)

22 Add: Taxable Compensation Income from Previous Employer, if applicable

23 Gross Taxable Compensation Income (Sum of Items 21 and 22)

24 Tax Due

25 Amount of Taxes Withheld

25A Present Employer

25B Previous Employer, if applicable

26 Total Amount of Taxes Withheld as adjusted (Sum of Items 25A and 25B)

2 For the Period From (MM/DD) To (MM/DD)

Part IV-B Details of Compensation Income & Tax Withheld from Present Employer

A. NON-TAXABLE/EXEMPT COMPENSATION INCOME

Amount

27 Basic Salary (including the exempt P250,000 & below) or the Statutory Minimum Wage of the MWE

28 Holiday Pay (MWE)

29 Overtime Pay (MWE)

30 Night Shift Differential (MWE)

31 Hazard Pay (MWE)

32 13th Month Pay and Other Benefits (maximum of P90,000)

33 De Minimis Benefits

34 SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only)

35 Salaries and Other Forms of Compensation

36 Total Non-Taxable/Exempt Compensation Income (Sum of Items 27 to 35)

B. TAXABLE COMPENSATION INCOME REGULAR

37 Basic Salary

38 Representation

39 Transportation

40 Cost of Living Allowance (COLA)

41 Fixed Housing Allowance

42 Others (specify)

42A

42B

SUPPLEMENTARY

43 Commission

44 Profit Sharing

45 Fees Including Director's Fees

46 Taxable 13th Month Benefits

47 Hazard Pay

48 Overtime Pay

49 Others (specify)

49A

49B

50 Total Taxable Compensation Income (Sum of Items 37 to 49B)

I/We declare, under the penalties of perjury that this certificate has been made in good faith, verified by me/us, and to the best of my/our knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I/we give my/our consent to the processing of my/our information as contemplated under the "Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes.

51 Present Employer/Authorized Agent Signature over Printed Name

52 Employee Signature over Printed Name

CTC/Valid ID No. of Employee

Place of Issue

Date Signed

Date Signed

Date Signed

Amount paid, if CTC

To be accomplished under substituted filing

I declare, under the penalties of perjury that the information herein stated are reported under BIR Form No. 1604-C which has been filed with the Bureau of Internal Revenue.

53 Present Employer/Authorized Agent Signature over Printed Name (Head of Accounting/Human Resource or Authorized Representative)

I declare, under the penalties of perjury that I am qualified under substituted filing of Income Tax Return (BIR Form No. 1700), since I received purely compensation income from only one employer in the Philippines for the calendar year; that taxes have been correctly withheld by my employer (tax due equals tax withheld); that the BIR Form No. 1604-C filed by my employer to the BIR shall constitute as my income tax return; and that BIR Form No. 2316 shall serve the same purpose as if BIR Form No. 1700 has been filed pursuant to the provisions of Revenue Regulations (RR) No. 3-2002, as amended.

54 Employee Signature over Printed Name