

Republika ng Pilipinas  
Kagawaran ng Pananalapi  
Kawanihan ng Rentas InternasCertificate of Compensation  
Payment/Tax Withheld

BIR Form No.

2316

July 2008 (ENCS)

For Compensation Payment With or Without Tax Withheld

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

<div>1 For the Year (YYYY) <span style="border: 1px solid black; padding: 2px;">2,0,1,7</span></div> <div><b>Part I Employee Information</b></div> <div>3 Taxpayer Identification No. <span style="border: 1px solid black; padding: 2px;">1,7,9,5,8,1,5,7,0</span></div> <div>4 Employee's Name (Last Name, First Name, Middle Name) <span style="border: 1px solid black; padding: 2px;">GARCES, JOCELYN SERIO</span> 5 RDO Code <span style="border: 1px solid black; padding: 2px;">0,5,1</span></div> <div>6 Registered Address <span style="border: 1px solid black; padding: 2px;">BLK 68 LOT 46 LAPU-LAPU ST. P-5 BRGY. UPPER BICUTAN, TAGUIG</span> 6A Zip Code <span style="border: 1px solid black; padding: 2px;">1,6,3,3</span></div> <div>6B Local Home Address <span style="border: 1px solid black; padding: 2px;"></span> 6C Zip Code <span style="border: 1px solid black; padding: 2px;"></span></div> <div>6D Foreign Address <span style="border: 1px solid black; padding: 2px;"></span> 6E Zip Code <span style="border: 1px solid black; padding: 2px;"></span></div> <div>7 Date of Birth (MM/DD/YYYY) <span style="border: 1px solid black; padding: 2px;">0,6,3,0,1,9,7,3</span> 8 Telephone Number <span style="border: 1px solid black; padding: 2px;"></span></div> <div>9 Exemption Status <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married</div> <div>9A Is the wife claiming the additional exemption for qualified dependent children? <input type="checkbox"/> Yes <input type="checkbox"/> No</div> <div>10 Name of Qualified Dependent Children 11 Date of Birth (MM/DD/YYYY)</div> <div><table border="1" style="width:100%; border-collapse: collapse;"><tr><td style="width:70%; height: 20px;"></td><td style="width:30%; height: 20px;"></td></tr><tr><td style="height: 20px;"></td><td style="height: 20px;"></td></tr><tr><td style="height: 20px;"></td><td style="height: 20px;"></td></tr></table></div> <div>12 Statutory Minimum Wage rate per day 12 <span style="border: 1px solid black; padding: 2px;"></span></div> <div>13 Statutory Minimum Wage rate per month 13 <span style="border: 1px solid black; padding: 2px;">0.00</span></div> <div>14 <input type="checkbox"/> Minimum Wage Earner whose compensation is exempt from withholding tax and not subject to income tax</div> <div><b>Part II Employer Information (Present)</b></div> <div>15 Taxpayer Identification No. <span style="border: 1px solid black; padding: 2px;">0,0,3,9,4,3,2,1,3,0,0,0</span></div> <div>16 Employer's Name <span style="border: 1px solid black; padding: 2px;"></span></div> <div>17 Registered Address <span style="border: 1px solid black; padding: 2px;">770 E. Rodriguez Ext., Malibay, Pasay City</span> 17A Zip Code <span style="border: 1px solid black; padding: 2px;">1,3,0,0</span></div> <div><input type="checkbox"/> Main Employer <input type="checkbox"/> Secondary Employer</div> <div><b>Part III Employer Information (Previous)</b></div> <div>18 Taxpayer Identification No. <span style="border: 1px solid black; padding: 2px;"></span></div> <div>19 Employer's Name <span style="border: 1px solid black; padding: 2px;"></span></div> <div>20 Registered Address <span style="border: 1px solid black; padding: 2px;"></span> 20A Zip Code <span style="border: 1px solid black; padding: 2px;"></span></div> <div><b>Part IV-A Summary</b></div> <div><table border="1" style="width:100%; border-collapse: collapse;"><tr><td style="width:20%;">21 Gross Compensation Income from Present Employer (Item 41 plus Item 55)</td><td style="width:10%; text-align: center;">21</td><td style="width:10%;"></td><td style="width:10%; text-align: right;">355,640.57</td></tr><tr><td>22 Less: Total Non-Taxable/Exempt (Item 41)</td><td style="text-align: center;">22</td><td></td><td style="text-align: right;">59,891.56</td></tr><tr><td>23 Taxable Compensation Income from Present Employer (Item 55)</td><td style="text-align: center;">23</td><td></td><td style="text-align: right;">295,749.01</td></tr><tr><td>24 Add: Taxable Compensation Income from Previous Employer</td><td style="text-align: center;">24</td><td></td><td style="text-align: right;">0.00</td></tr><tr><td>25 Gross Taxable Compensation Income</td><td style="text-align: center;">25</td><td></td><td style="text-align: right;">295,749.01</td></tr><tr><td>26 Less: Total Exemptions</td><td style="text-align: center;">26</td><td></td><td style="text-align: right;">125,000.00</td></tr><tr><td>27 Less: Premium Paid on Health and/or Hospital Insurance (If applicable)</td><td style="text-align: center;">27</td><td></td><td style="text-align: right;">0.00</td></tr><tr><td>28 Net Taxable Compensation Income</td><td style="text-align: center;">28</td><td></td><td style="text-align: right;">170,749.01</td></tr><tr><td>29 Tax Due</td><td style="text-align: center;">29</td><td></td><td style="text-align: right;">30,187.00</td></tr><tr><td>30 Amount of Taxes Withheld</td><td></td><td></td><td></td></tr><tr><td>30A Present Employer</td><td style="text-align: center;">30A</td><td></td><td style="text-align: right;">53,452.97</td></tr><tr><td>30B Previous Employer</td><td style="text-align: center;">30B</td><td></td><td style="text-align: right;">0.00</td></tr><tr><td>31 Total Amount of Taxes Withheld As adjusted</td><td style="text-align: center;">31</td><td></td><td style="text-align: right;">-23,265.97</td></tr></table></div> <div><b>Part IV-B Details of Compensation Income and Tax Withheld from Present Employer</b></div> <div><table border="1" style="width:100%; border-collapse: collapse;"><thead><tr><th colspan="2"></th><th style="text-align: right;">Amount</th></tr></thead><tbody><tr><td colspan="3"><b>A. NON-TAXABLE/EXEMPT COMPENSATION INCOME</b></td></tr><tr><td>32 Basic Salary/ Statutory Minimum Wage Minimum Wage Earner (MWE)</td><td style="text-align: center;">32</td><td style="text-align: right;">0.00</td></tr><tr><td>33 Holiday Pay (MWE)</td><td style="text-align: center;">33</td><td style="text-align: right;">0.00</td></tr><tr><td>34 Overtime Pay (MWE)</td><td style="text-align: center;">34</td><td style="text-align: right;">0.00</td></tr><tr><td>35 Night Shift Differential (MWE)</td><td style="text-align: center;">35</td><td style="text-align: right;">0.00</td></tr><tr><td>36 Hazard Pay (MWE)</td><td style="text-align: center;">36</td><td style="text-align: right;">0.00</td></tr><tr><td>37 13th Month Pay and Other Benefits</td><td style="text-align: center;">37</td><td style="text-align: right;">28,523.00</td></tr><tr><td>38 De Minimis Benefits</td><td style="text-align: center;">38</td><td style="text-align: right;">22,195.86</td></tr><tr><td>39 SSS, GSIS, PHIC &amp; Pag-ibig Contributions, &amp; Union Dues (Employee share only)</td><td style="text-align: center;">39</td><td style="text-align: right;">9,172.70</td></tr><tr><td>40 Salaries &amp; Other Forms of Compensation</td><td style="text-align: center;">40</td><td style="text-align: right;">0.00</td></tr><tr><td>41 Total Non-Taxable/Exempt Compensation Income</td><td style="text-align: center;">41</td><td style="text-align: right;">59,891.56</td></tr><tr><td colspan="3"><b>B. TAXABLE COMPENSATION INCOME REGULAR</b></td></tr><tr><td>42 Basic Salary</td><td style="text-align: center;">42</td><td style="text-align: right;">245,851.72</td></tr><tr><td>43 Representation</td><td style="text-align: center;">43</td><td style="text-align: right;">0.00</td></tr><tr><td>44 Transportation</td><td style="text-align: center;">44</td><td style="text-align: right;">0.00</td></tr><tr><td>45 Cost of Living Allowance</td><td style="text-align: center;">45</td><td style="text-align: right;">3,500.26</td></tr><tr><td>46 Fixed Housing Allowance</td><td style="text-align: center;">46</td><td style="text-align: right;">0.00</td></tr><tr><td>47 Others (Specify)</td><td style="text-align: center;">47</td><td style="text-align: right;">0.00</td></tr><tr><td>47A <span style="border: 1px solid black; padding: 2px;"></span></td><td style="text-align: center;">47A</td><td style="text-align: right;">0.00</td></tr><tr><td>47B <span style="border: 1px solid black; padding: 2px;"></span></td><td style="text-align: center;">47B</td><td style="text-align: right;">0.00</td></tr><tr><td colspan="3"><b>SUPPLEMENTARY</b></td></tr><tr><td>48 Commission</td><td style="text-align: center;">48</td><td style="text-align: right;">0.00</td></tr><tr><td>49 Profit Sharing</td><td style="text-align: center;">49</td><td style="text-align: right;">0.00</td></tr><tr><td>50 Fees Including Director's Fees</td><td style="text-align: center;">50</td><td style="text-align: right;">0.00</td></tr><tr><td>51 Taxable 13th Month Pay and Other Benefits</td><td style="text-align: center;">51</td><td style="text-align: right;">0.00</td></tr><tr><td>52 Hazard Pay</td><td style="text-align: center;">52</td><td style="text-align: right;">0.00</td></tr><tr><td>53 Overtime Pay</td><td style="text-align: center;">53</td><td style="text-align: right;">50,485.60</td></tr><tr><td>54 Others (Specify)</td><td style="text-align: center;">54</td><td style="text-align: right;">0.00</td></tr><tr><td>54A <span style="border: 1px solid black; padding: 2px;"></span></td><td style="text-align: center;">54A</td><td style="text-align: right;">0.00</td></tr><tr><td>54B <span style="border: 1px solid black; padding: 2px;"></span></td><td style="text-align: center;">54B</td><td style="text-align: right;">0.00</td></tr><tr><td>55 Total Taxable Compensation Income</td><td style="text-align: center;">55</td><td style="text-align: right;">295,749.01</td></tr></tbody></table></div>							21 Gross Compensation Income from Present Employer (Item 41 plus Item 55)	21		355,640.57	22 Less: Total Non-Taxable/Exempt (Item 41)	22		59,891.56	23 Taxable Compensation Income from Present Employer (Item 55)	23		295,749.01	24 Add: Taxable Compensation Income from Previous Employer	24		0.00	25 Gross Taxable Compensation Income	25		295,749.01	26 Less: Total Exemptions	26		125,000.00	27 Less: Premium Paid on Health and/or Hospital Insurance (If applicable)	27		0.00	28 Net Taxable Compensation Income	28		170,749.01	29 Tax Due	29		30,187.00	30 Amount of Taxes Withheld				30A Present Employer	30A		53,452.97	30B Previous Employer	30B		0.00	31 Total Amount of Taxes Withheld As adjusted	31		-23,265.97			Amount	<b>A. 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We declare, under the penalties of perjury, that this certificate has been made in good faith, verified by us, and to the best of 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.

56 MA RITA CARMEN

Date Signed 

CONFORME: Present Employer/ Authorized Agent Signature Over Printed Name

57 GARCES, JOCELYN SERIO

Date Signed 

CTC No. Employee Signature Over Printed Name

of Employee  Place of Issue Date of Issue Amount Paid 

## To be accomplished under substituted filing

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

58 MA RITA CARMEN

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 Returns (BIR Form No. 1700), since I received purely compensation income from only one employer in the Phils. for the calendar year; that taxes have been correctly withheld by my employer (tax due equals tax withheld); that the BIR Form No. 1604CF 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 had been filed pursuant to the provisions of RR No. 3-2002, as amended.

59 GARCES, JOCELYN SERIO

Employee Signature Over Printed Name