



BIR Form No.
2316
September 2021(ENCS)

Certificate of Compensation
Payment/Tax Withheld

For Compensation Payment With or Without Tax Withheld



2316 9/21ENCS

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

1 For the Year (YYYY)		2 For the Period From (MM/DD) To (MM/DD)	
Part I - Employee Information			
3 TIN		5 RDO Code	
4 Employee's Name (Last Name, First Name, Middle Name)		6A ZIP Code	
6 Registered Address		6B Local Home Address	
6B ZIP Code		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 <input type="checkbox"/> Minimum Wage Earner (MWE) whose compensation is exempt from withholding tax and not subject to income tax			
Part II - Employer Information (Present)			
12 TIN		13 Employer's Name	
14 Registered Address		14A ZIP Code	
15 Type of Employer <input type="checkbox"/> Main Employer <input type="checkbox"/> Secondary Employer			
Part III - Employer Information (Previous)			
16 TIN		17 Employer's Name	
18 Registered Address		18A ZIP Code	
Part IVA - Summary			
19 Gross Compensation Income from Present Employer (Sum of Items 38 and 52)		20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 38)	
21 Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 52)		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)	
27 5% Tax Credit (PERA Act of 2008)		28 Total Taxes Withheld (Sum of Items 26 and 27)	
Part IV-B Details of Compensation Income & Tax Withheld from Present Employer			
A. NON-TAXABLE/EXEMPT COMPENSATION INCOME		Amount	
29 Basic Salary (including the exempt P250,000 & below or the Statutory Minimum Wage of the MWE)			
30 Holiday Pay (MWE)			
31 Overtime Pay (MWE)			
32 Night Shift Differential (MWE)			
33 Hazard Pay (MWE)			
34 13th Month Pay and Other Benefits (maximum of P90,000)			
35 De Minimis Benefits			
36 SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only)			
37 Salaries and Other Forms of Compensation			
38 Total Non-Taxable/Exempt Compensation Income (Sum of Items 29 to 37)			
B. TAXABLE COMPENSATION INCOME REGULAR			
39 Basic Salary			
40 Representation			
41 Transportation			
42 Cost of Living Allowance (COLA)			
43 Fixed Housing Allowance			
44 Others (specify)			
44A			
44B			
SUPPLEMENTARY			
45 Commission			
46 Profit Sharing			
47 Fees Including Director's Fees			
48 Taxable 13th Month Benefits			
49 Hazard Pay			
50 Overtime Pay			
51 Others (specify)			
51A			
51B			
52 Total Taxable Compensation Income (Sum of Items 39 to 51B)			

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.

53 Present Employer/Authorized Agent Signature over Printed Name		Date Signed	
CONFORME:			
54 Employee Signature over Printed Name		Date Signed	
CTC/Valid ID No. of Employee		Date Issued	
Place of Issue		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.	
55 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.	
56 Employee Signature over Printed Name	