

DLN:



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

Certificate 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"

1 For the Year (YYYY)	2 For the Period
From (MM/DD)	To (MM/DD)

Part I Employee Information

3 Taxpayer Identification No.	5 RDO Code
4 Employee's Name (Last Name, First Name, Middle Name)	
6 Registered Address	6A Zip Code
6B Local Home Address	6C Zip Code
6D Foreign Address	6E Zip Code
7 Date of Birth (MM/DD/YYYY)	8 Telephone Number
9 Exemption Status	
9A Is the wife claiming the additional exemption for qualified dependent children?	
10 Name of Qualified Dependent Children	11 Date of Birth (MM/DD/YYYY)
12 Statutory Minimum Wage rate per day	12
13 Statutory Minimum Wage rate per month	13
14 Minimum Wage Earner whose compensation is exempt from withholding tax and not subject to income tax	

Part II Employer Information (Present)

15 Taxpayer Identification No.	16 Employer's Name
17 Registered Address	17A Zip Code
Main Employer	Secondary Employer

Part III Employer Information (Previous)

18 Taxpayer Identification No.	19 Employer's Name
20 Registered Address	20A Zip Code

Part IV-A Summary

21 Gross Compensation Income from Present Employer (Item 41 plus Item 55)	21
22 Less: Total Non-Taxable/Exempt (Item 41)	22
23 Taxable Compensation Income from Present Employer (Item 55)	23
24 Add: Taxable Compensation Income from Previous Employer	24
25 Gross Taxable Compensation Income	25
26 Less: Total Exemptions	26
27 Less: Premium Paid on Health and/or Hospital Insurance (If applicable)	27
28 Net Taxable Compensation Income	28
29 Tax Due	29
30 Amount of Taxes Withheld	
30A Present Employer	30A
30B Previous Employer	30B
31 Total Amount of Taxes Withheld As adjusted	31

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

Amount	
A. NON-TAXABLE/EXEMPT COMPENSATION INCOME	
32 Basic Salary/ Statutory Minimum Wage Minimum Wage Earner (MWE)	32
33 Holiday Pay (MWE)	33
34 Overtime Pay (MWE)	34
35 Night Shift Differential (MWE)	35
36 Hazard Pay (MWE)	36
37 13th Month Pay and Other Benefits	37
38 De Minimis Benefits	38
39 SSS, GSIS, PHIC & Pag-ibig Contributions, & Union Dues (Employee share only)	39
40 Salaries & Other Forms of Compensation	40
41 Total Non-Taxable/Exempt Compensation Income	41
B. TAXABLE COMPENSATION INCOME REGULAR	
42 Basic Salary	42
43 Representation	43
44 Transportation	44
45 Cost of Living Allowance	45
46 Fixed Housing Allowance	46
47 Others (Specify)	
47A	47A
47B	47B
SUPPLEMENTARY	
48 Commission	48
49 Profit Sharing	49
50 Fees Including Director's Fees	50
51 Taxable 13th Month Pay and Other Benefits	51
52 Hazard Pay	52
53 Overtime Pay	53
54 Others (Specify)	
54A	54A
54B	54B
55 Total Taxable Compensation Income	55

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 Present Employer/ Authorized Agent Signature Over Printed Name

Date Signed

CONFORME:

57 Employee Signature Over Printed Name

Date Signed

CTC No. 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 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 Employee Signature Over Printed Name