

BIR TABLE

| MONTHLY | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|--|------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Exemption | 0.00 | 0.00 | 41.67 | 208.33 | 708.33 | 1,875.00 | 4,166.67 | 10,416.67 |
| Status | 0% | 5% | 10% | 15% | 20% | 25% | 30% | 32% |
| A. Table for employees without qualified dependent | | | | | | | | |
| Z | 1.00 | 0.00 | 833.00 | 2,500.00 | 5,833.00 | 11,667.00 | 20,833.00 | 41,667.00 |
| S/ME | 1.00 | 4,167.00 | 5,000.00 | 6,667.00 | 10,000.00 | 15,833.00 | 25,000.00 | 45,833.00 |
| B. Table for single/married employee with qualified dependent child(ren) | | | | | | | | |
| ME/S1 | 1.00 | 6,250.00 | 7,083.00 | 8,750.00 | 12,083.00 | 17,917.00 | 27,083.00 | 47,917.00 |
| ME/S2 | 1.00 | 8,333.00 | 9,167.00 | 10,833.00 | 14,167.00 | 20,000.00 | 29,000.00 | 50,000.00 |
| ME/S3 | 1.00 | 10,417.00 | 11,250.00 | 12,917.00 | 16,250.00 | 22,083.00 | 31,250.00 | 52,083.00 |
| ME/S4 | 1.00 | 12,500.00 | 13,333.00 | 15,000.00 | 18,333.00 | 24,167.00 | 33,333.00 | 54,167.00 |