



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".

<p><b>1</b> For the Year (YYYY) <input style="width:100px;" type="text"/></p> <p><b>Part I - Employee Information</b></p> <p><b>3</b> TIN <input style="width:100px;" type="text"/></p> <p><b>4</b> Employee's Name (Last Name, First Name, Middle Name) <input style="width:100px;" type="text"/> <b>5</b> RDO Code <input style="width:50px;" type="text"/></p> <p><b>6</b> Registered Address <input style="width:100px;" type="text"/> <b>6A</b> ZIP Code <input style="width:50px;" type="text"/></p> <p><b>6B</b> Local Home Address <input style="width:100px;" type="text"/> <b>6C</b> ZIP Code <input style="width:50px;" type="text"/></p> <p><b>6D</b> Foreign Address <input style="width:100px;" type="text"/></p> <p><b>7</b> Date of Birth (MM/DD/YYYY) <input style="width:50px;" type="text"/> <b>8</b> Contact Number <input style="width:100px;" type="text"/></p> <p><b>9</b> Statutory Minimum Wage rate per day <input style="width:100px;" type="text"/></p> <p><b>10</b> Statutory Minimum Wage rate per month <input style="width:100px;" type="text"/></p> <p><b>11</b> <input type="checkbox"/> Minimum Wage Earner (MWE) whose compensation is exempt from withholding tax and not subject to income tax</p> <p><b>Part II - Employer Information (Present)</b></p> <p><b>12</b> TIN <input style="width:100px;" type="text"/></p> <p><b>13</b> Employer's Name <input style="width:100px;" type="text"/></p> <p><b>14</b> Registered Address <input style="width:100px;" type="text"/> <b>14A</b> ZIP Code <input style="width:50px;" type="text"/></p> <p><b>15</b> Type of Employer <input type="checkbox"/> Main Employer <input type="checkbox"/> Secondary Employer</p> <p><b>Part III - Employer Information (Previous)</b></p> <p><b>16</b> TIN <input style="width:100px;" type="text"/></p> <p><b>17</b> Employer's Name <input style="width:100px;" type="text"/></p> <p><b>18</b> Registered Address <input style="width:100px;" type="text"/> <b>18A</b> ZIP Code <input style="width:50px;" type="text"/></p> <p><b>Part IVA - Summary</b></p> <p><b>19</b> Gross Compensation Income from Present Employer (Sum of Items 36 and 50) <input style="width:100px;" type="text"/></p> <p><b>20</b> Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 36) <input style="width:100px;" type="text"/></p> <p><b>21</b> Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 50) <input style="width:100px;" type="text"/></p> <p><b>22</b> Add: Taxable Compensation Income from Previous Employer, if applicable <input style="width:100px;" type="text"/></p> <p><b>23</b> Gross Taxable Compensation Income (Sum of Items 21 and 22) <input style="width:100px;" type="text"/></p> <p><b>24</b> Tax Due <input style="width:100px;" type="text"/></p> <p><b>25</b> Amount of Taxes Withheld</p> <p><b>25A</b> Present Employer <input style="width:100px;" type="text"/></p> <p><b>25B</b> Previous Employer, if applicable <input style="width:100px;" type="text"/></p> <p><b>26</b> Total Amount of Taxes Withheld as adjusted (Sum of Items 25A and 25B) <input style="width:100px;" type="text"/></p>	<p><b>2</b> For the Period From (MM/DD) <input style="width:50px;" type="text"/> To (MM/DD) <input style="width:50px;" type="text"/></p> <p><b>Part IV-B Details of Compensation Income &amp; Tax Withheld from Present Employer</b></p> <p><b>A. NON-TAXABLE/EXEMPT COMPENSATION INCOME</b></p> <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:80%;"></th> <th style="width:20%; text-align: center;">Amount</th> </tr> </thead> <tbody> <tr><td><b>27</b> Basic Salary (including the exempt P250,000 &amp; below or the Statutory Minimum Wage of the MWE)</td><td><input style="width:100px;" type="text"/></td></tr> <tr><td><b>28</b> Holiday Pay (MWE)</td><td><input style="width:100px;" type="text"/></td></tr> <tr><td><b>29</b> Overtime Pay (MWE)</td><td><input style="width:100px;" type="text"/></td></tr> <tr><td><b>30</b> Night Shift Differential (MWE)</td><td><input style="width:100px;" type="text"/></td></tr> <tr><td><b>31</b> Hazard Pay (MWE)</td><td><input style="width:100px;" type="text"/></td></tr> <tr><td><b>32</b> 13th Month Pay and Other Benefits (maximum of P90,000)</td><td><input style="width:100px;" type="text"/></td></tr> <tr><td><b>33</b> De Minimis Benefits</td><td><input style="width:100px;" type="text"/></td></tr> <tr><td><b>34</b> SSS, GSIS, PHIC &amp; PAG-IBIG Contributions and Union Dues (Employee share only)</td><td><input style="width:100px;" type="text"/></td></tr> <tr><td><b>35</b> Salaries and Other Forms of Compensation</td><td><input style="width:100px;" type="text"/></td></tr> <tr><td><b>36</b> Total Non-Taxable/Exempt Compensation Income (Sum of Items 27 to 35)</td><td><input style="width:100px;" type="text"/></td></tr> </tbody> </table> <p><b>B. TAXABLE COMPENSATION INCOME REGULAR</b></p> <p><b>37</b> Basic Salary <input style="width:100px;" type="text"/></p> <p><b>38</b> Representation <input style="width:100px;" type="text"/></p> <p><b>39</b> Transportation <input style="width:100px;" type="text"/></p> <p><b>40</b> Cost of Living Allowance (COLA) <input style="width:100px;" type="text"/></p> <p><b>41</b> Fixed Housing Allowance <input style="width:100px;" type="text"/></p> <p><b>42</b> Others (specify)</p> <p><b>42A</b> <input style="width:100px;" type="text"/> <input style="width:100px;" type="text"/></p> <p><b>42B</b> <input style="width:100px;" type="text"/> <input style="width:100px;" type="text"/></p> <p><b>SUPPLEMENTARY</b></p> <p><b>43</b> Commission <input style="width:100px;" type="text"/></p> <p><b>44</b> Profit Sharing <input style="width:100px;" type="text"/></p> <p><b>45</b> Fees Including Director's Fees <input style="width:100px;" type="text"/></p> <p><b>46</b> Taxable 13th Month Benefits <input style="width:100px;" type="text"/></p> <p><b>47</b> Hazard Pay <input style="width:100px;" type="text"/></p> <p><b>48</b> Overtime Pay <input style="width:100px;" type="text"/></p> <p><b>49</b> Others (specify)</p> <p><b>49A</b> <input style="width:100px;" type="text"/> <input style="width:100px;" type="text"/></p> <p><b>49B</b> <input style="width:100px;" type="text"/> <input style="width:100px;" type="text"/></p> <p><b>50</b> Total Taxable Compensation Income (Sum of Items 37 to 49B) <input style="width:100px;" type="text"/></p>		Amount	<b>27</b> Basic Salary (including the exempt P250,000 & below or the Statutory Minimum Wage of the MWE)	<input style="width:100px;" type="text"/>	<b>28</b> Holiday Pay (MWE)	<input style="width:100px;" type="text"/>	<b>29</b> Overtime Pay (MWE)	<input style="width:100px;" type="text"/>	<b>30</b> Night Shift Differential (MWE)	<input style="width:100px;" type="text"/>	<b>31</b> Hazard Pay (MWE)	<input style="width:100px;" type="text"/>	<b>32</b> 13th Month Pay and Other Benefits (maximum of P90,000)	<input style="width:100px;" type="text"/>	<b>33</b> De Minimis Benefits	<input style="width:100px;" type="text"/>	<b>34</b> SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only)	<input style="width:100px;" type="text"/>	<b>35</b> Salaries and Other Forms of Compensation	<input style="width:100px;" type="text"/>	<b>36</b> Total Non-Taxable/Exempt Compensation Income (Sum of Items 27 to 35)	<input style="width:100px;" type="text"/>
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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.

<p><b>51</b> _____ Present Employer/Authorized Agent Signature over Printed Name</p> <p><b>CONFORME:</b></p> <p><b>52</b> _____ Employee Signature over Printed Name</p> <p>CTC/Valid ID No. <input style="width:100px;" type="text"/> Place of Issue <input style="width:100px;" type="text"/></p>	<p>Date Signed <input style="width:100px;" type="text"/></p> <p>Date Signed <input style="width:100px;" type="text"/></p> <p>Date Issued <input style="width:100px;" type="text"/> Amount paid, if CTC <input style="width:50px;" type="text"/></p>
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**To be accomplished under substituted filing**

<p>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.</p> <p><b>53</b> _____ Present Employer/Authorized Agent Signature over Printed Name (Head of Accounting/Human Resource or Authorized Representative)</p>	<p>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.</p> <p><b>54</b> _____ Employee Signature over Printed Name</p>
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\*NOTE: The BIR Data Privacy is in the BIR website (www.bir.gov.ph)