



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

51 _____ Present Employer/Authorized Agent Signature over Printed Name	Date Signed <input type="text"/>
CONFORME:	
52 _____ Employee Signature over Printed Name	Date Signed <input type="text"/>
CTC/Valid ID No. <input type="text"/> Place of Issue <input type="text"/>	Date Signed <input type="text"/> Amount paid, if CTC <input type="text"/>

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>53 _____ 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>54 _____ Employee Signature over Printed Name</p>
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*NOTE: The BIR Data Privacy is in the BIR website (www.bir.gov.ph)