



BIR Form No. <b>2316</b> September 2021(ENCS)	<b>Certificate of Compensation Payment/Tax Withheld</b> For Compensation Payment With or Without Tax Withheld	2316 09/21ENCS
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Fill in all applicable spaces. Mark all appropriate boxes with an "X".

<b>1 For the Year</b> (YYYY) <u>2023</u>	<b>2 For the Period</b> From (MMDD) <u>01 01</u> To (MMDD) <u>12 31</u>
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<b>Part I - Employee Information</b>	<b>Part IV-B Details of Compensation Income &amp; Tax Withheld from Present Employer</b>
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<b>3 TIN</b> <u>246 - 672 - 515 - 000</u>	<b>A. NON-TAXABLE/EXEMPT COMPENSATION INCOME</b>
<b>4 Employee's Name</b> (Last Name, First Name, Middle Name) <u>CASTILLO, MICHAEL SANTOS</u>	<b>29 Basic Salary</b> (including the exempt P250,000 & below or the Statutory Minimum Wage of the MWE) <u>0.00</u>
<b>5 RDO Code</b> <u>040</u>	<b>30 Holiday Pay</b> (MWE)
<b>6 Registered Address</b>	<b>31 Overtime Pay</b> (MWE)
<b>6A ZIP Code</b>	<b>32 Night Shift Differential</b> (MWE)
<b>6B Local Home Address</b>	<b>33 Hazard Pay</b> (MWE)
<b>6C ZIP Code</b>	<b>34 13th Month Pay and Other Benefits</b> (maximum of P90,000) <u>90,000.00</u>
<b>6D Foreign Address</b>	<b>35 De Minimis Benefits</b> <u>20,460.00</u>
<b>7 Date of Birth</b> (MM/DD/YYYY) <u>01 18 1978</u>	<b>36 SSS, GSIS, PHIC &amp; PAG-IBIG Contributions and Union Dues</b> (Employee share only) <u>9,378.96</u>
<b>8 Contact Number</b>	<b>37 Salaries and Other Forms of Compensation</b> <u>329,454.50</u>
<b>9 Statutory Minimum Wage rate per day</b>	<b>38 Total Non-Taxable/Exempt Compensation Income</b> (Sum of Items 29 to 37) <u>449,293.46</u>
<b>10 Statutory Minimum Wage rate per month</b>	<b>B. TAXABLE COMPENSATION INCOME REGULAR</b>
<b>11</b> <input type="checkbox"/> Minimum Wage Earner (MWE) whose compensation is exempt from withholding tax and not subject to income tax	<b>39 Basic Salary</b> <u>399,569.04</u>

<b>Part II - Employer Information (Present)</b>	
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<b>12 TIN</b> <u>000 - 088 - 079 - 000000</u>	<b>39 Basic Salary</b> <u>399,569.04</u>
<b>13 Employer's Name</b> <u>PHILIPPINE NATIONAL POLICE</u>	<b>40 Representation</b>
<b>14 Registered Address</b> <u>NHQ PNP CAMP BGEN. RAFAEL T. CRAME QUEZON CITY</u>	<b>41 Transportation</b>
<b>14A ZIP Code</b>	<b>42 Cost of Living Allowance (COLA)</b>
<b>15 Type of Employer</b> <input type="checkbox"/> Main Employer <input type="checkbox"/> Secondary Employer	<b>43 Fixed Housing Allowance</b>

<b>Part III - Employer Information (Previous)</b>	
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<b>16 TIN</b>	<b>43 Fixed Housing Allowance</b>
<b>17 Employer's Name</b>	<b>44 Others (specify)</b>
<b>18 Registered Address</b>	<b>44A</b>
<b>18A ZIP Code</b>	<b>44B</b>

<b>Part IVA - Summary</b>	
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<b>19 Gross Compensation Income from Present Employer</b> (Sum of Items 38 and 52) <u>857,241.58</u>	<b>45 Commission</b>
<b>20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer</b> (From Item 38) <u>449,293.46</u>	<b>46 Profit Sharing</b>
<b>21 Taxable Compensation Income from Present Employer</b> (Item 19 Less Item 20) (From Item 52) <u>407,948.12</u>	<b>47 Fees Including Director's Fees</b>
<b>22 Add: Taxable Compensation Income from Previous Employer, if applicable</b> <u>0.00</u>	<b>48 Taxable 13th Month Benefits</b> <u>8,379.08</u>
<b>23 Gross Taxable Compensation Income</b> (Sum of Items 21 and 22) <u>407,948.12</u>	<b>49 Hazard Pay</b>
<b>24 Tax Due</b> <u>24,089.62</u>	<b>50 Overtime Pay</b>
<b>25 Amount of Taxes Withheld</b>	<b>51 Others (specify)</b>
<b>25A Present Employer</b> <u>24,089.62</u>	<b>51A</b>
<b>25B Previous Employer, if applicable</b> <u>0.00</u>	<b>51B</b>
<b>26 Total Amount of Taxes Withheld as adjusted</b> (Sum of Items 25A and 25B)	<b>52 Total Taxable Compensation Income</b> (Sum of Items 39 to 51B) <u>407,948.12</u>
<b>27 5% Tax Credit (PERA Act of 2008)</b>	
<b>28 Total Taxes Withheld</b> (Sum of Items 26 and 27)	

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 (RA No. 10173) for legitimate and lawful purposes.

<b>53</b> <u>PBGEN ROSS C ALVARADO</u> DIRECTOR, PERFORMANCE SERVICE Present Employer/Authorized Agent Signature over Printed Name	Date Signed <u>                    </u>
<b>CONFORME:</b>	
<b>54</b> <u>PSMS MICHAEL SANTOS CASTILLO</u> Employee Signature over Printed Name	Date Signed <u>                    </u>
CTC/Valid ID No. of Employee <u>                    </u> Place of Issue <u>                    </u>	Date Issued <u>                    </u> Amount paid, if CTC <u>                    </u>

**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.	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.
<b>55</b> <u>PBGEN ROSS C ALVARADO</u> Present Employer/Authorized Agent Signature over Printed Name (Head of Accounting/ Human Resource or Authorized Representative)	<b>56</b> <u>PSMS MICHAEL SANTOS CASTILLO</u> Employee Signature over Printed Name

\*NOTE: The BIR Data Privacy is in the BIR website (www.bir.gov.ph)