



BIR Form No.

2316

September 2021 (ENCS)

**Certificate of Compensation
 Payment/Tax Withheld**

For Compensation Payment With or Without Tax Withheld



2316 09/21 ENCS

Fill in all applicable spaces. Mark all appropriate boxes with an 'X'.

1 For the Year (YYYY) <div style="border: 1px solid black; padding: 2px; display: inline-block;">2024</div>	2 For the Period From (MM/DD) <div style="border: 1px solid black; padding: 2px; display: inline-block;">01 01</div> To (MM/DD) <div style="border: 1px solid black; padding: 2px; display: inline-block;">12 31</div>
Part I - Employee Information	
3 TIN <div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; padding: 2px;">948</div> <div style="border: 1px solid black; padding: 2px;">476</div> <div style="border: 1px solid black; padding: 2px;">057</div> <div style="border: 1px solid black; padding: 2px;">0000</div> </div>	
4 Employee's Name (Last Name, First Name, Middle Name) <div style="border: 1px solid black; padding: 2px;">SAET, JENNIE</div>	
5 RDO Code <div style="border: 1px solid black; padding: 2px;">015</div>	
6 Registered Address <div style="border: 1px solid black; height: 20px;"></div>	
6A Zip Code <div style="border: 1px solid black; padding: 2px;"></div>	
6B Local Home Address <div style="border: 1px solid black; height: 20px;"></div>	
6C Zip Code <div style="border: 1px solid black; padding: 2px;"></div>	
6D Foreign Address <div style="border: 1px solid black; height: 20px;"></div>	
6E Zip Code <div style="border: 1px solid black; padding: 2px;"></div>	
7 Date of Birth (MM/DD/YYYY) <div style="border: 1px solid black; padding: 2px;"></div>	
8 Telephone Number <div style="border: 1px solid black; padding: 2px;"></div>	
9 Statutory Minimum Wage rate per day <div style="border: 1px solid black; padding: 2px; text-align: right;">0.00</div>	
10 Statutory Minimum Wage rate per month <div style="border: 1px solid black; padding: 2px; text-align: right;">0.00</div>	
11 <input type="checkbox"/> Minimum Wage Earner whose compensation is exempt from withholding tax and not subject to income tax	
Part II - Employer Information (Present)	
12 Taxpayer <div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; padding: 2px;">000</div> <div style="border: 1px solid black; padding: 2px;">863</div> <div style="border: 1px solid black; padding: 2px;">958</div> <div style="border: 1px solid black; padding: 2px;">0000</div> </div>	
13 Employer's Name <div style="border: 1px solid black; padding: 2px;">DEPARTMENT OF EDUCATION II</div>	
14 Registered Address <div style="border: 1px solid black; padding: 2px;">CARIG TUGUEGARAO CITY</div>	
14A Zip Code <div style="border: 1px solid black; padding: 2px;"></div>	
15 Type of Employer <input type="checkbox"/> Main Employer <input type="checkbox"/> Secondary Employer	
Part III - Employer Information (Previous)	
16 TIN <div style="border: 1px solid black; padding: 2px;"></div>	
17 Employer's Name <div style="border: 1px solid black; padding: 2px;"></div>	
18 Registered Address <div style="border: 1px solid black; padding: 2px;"></div>	
18A Zip Code <div style="border: 1px solid black; padding: 2px;"></div>	
Part IVA - Summary	
19 Gross Compensation Income from Present Employer (Sum of Items 38 and 52) <div style="border: 1px solid black; padding: 2px; text-align: right;">550,299.16</div>	
20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 38) <div style="border: 1px solid black; padding: 2px; text-align: right;">173,970.16</div>	
21 Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 52) <div style="border: 1px solid black; padding: 2px; text-align: right;">376,329.00</div>	
22 Add: Taxable Compensation Income from Previous Employer, if applicable <div style="border: 1px solid black; padding: 2px; text-align: right;">0.00</div>	
23 Gross Taxable Compensation Income (Sum of Items 21 and 22) <div style="border: 1px solid black; padding: 2px; text-align: right;">376,329.00</div>	
24 Tax Due <div style="border: 1px solid black; padding: 2px; text-align: right;">18,949.35</div>	
25 Amount of Taxes Withheld	
25A Present Employer <div style="border: 1px solid black; padding: 2px; text-align: right;">18,949.35</div>	
25B Previous Employer <div style="border: 1px solid black; padding: 2px; text-align: right;">0.00</div>	
26 Total Amount of Taxes Withheld as adjusted (Sum of Items 25A and 25B) <div style="border: 1px solid black; padding: 2px; text-align: right;">18,949.35</div>	
27 5% Tax Credit (PERA Act of 2008) <div style="border: 1px solid black; padding: 2px; text-align: right;">0.00</div>	
28 Total Taxes Withheld (sum of items 26 and 27) <div style="border: 1px solid black; padding: 2px; text-align: right;">18,949.35</div>	

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

	Amount
A. NON-TAXABLE/EXEMPT COMPENSATION INCOME	
29 Basic Salary (including the exempt P250,000 & b or the Statutory Minimum Wage of the MWE)	0.00
30 Holiday Pay (MWE)	0.00
31 Overtime Pay (MWE)	0.00
32 Night Shift Differential (MWE)	0.00
33 Hazard Pay (MWE)	0.00
34 13th Month Pay and Other Benefits (maximum of P90,000)	90,000.00
35 De Minimis Benefits	11,000.00
36 SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only)	43,970.16
37 Salaries and Other Forms of Compensation	24,000.00
38 Total Non-Taxable/Exempt Compensation Income (Sum of Items 29 to 37)	173,970.16
B. TAXABLE COMPENSATION INCOME REGULAR	
39 Basic Salary	356,857.84
40 Representation	
41 Transportation	
42 Cost of Living Allowance (COLA)	
43 Fixed Housing Allowance	
44 Others (Specify)	
44A	0.00
44B	
SUPPLEMENTARY	
45 Commission	
46 Profit Sharing	
47 Fees Including Director's Fees	
48 Taxable 13th Month Pay Benefits	19,471.16
49 Hazard Pay	
50 Overtime Pay	
51 Others (Specify)	
51A	
51B	
52 Total Taxable Compensation Income (Sum of Items 39 to 51B)	376,329.00

We declare, under the penalties of perjury, that this certificate has been made in good faith, verified by 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 GERALDINE R. NONATO, CPA Present Employer/ Authorized Agent Signature Over Printed Name CONFORME: 52 JENNIE SAET Employee Signature Over Printed Name CTC/Valid ID No. <div style="border: 1px solid black; padding: 2px;"></div> Place of Issue <div style="border: 1px solid black; padding: 2px;"></div>	Date Signed <div style="border: 1px solid black; padding: 2px;"></div> Date Signed <div style="border: 1px solid black; padding: 2px;"></div> Date of Issue <div style="border: 1px solid black; padding: 2px;"></div>
Amount Paid, if CTC <div style="border: 1px solid black; padding: 2px;"></div>	

To be accomplished under substituted filing

I declare, under the penalties of perjury, that the information herein stated are reported under BIR Form No. 1604C which has been filed with the Bureau of Internal Revenue.

53 **GERALDINE R. NONATO, CPA**
 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 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 Regulations (RR) No. 3-2002, as amended.

54 **JENNIE SAET**
 Employee Signature Over Printed Name

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