



BIR Form No.  
**2316**  
September 2021(ENCS)

**Certificate of Compensation Payment/Tax Withheld**

For Compensation Payment With or Without Tax Withheld



2316 9/21ENCS

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

1 For the Year (YYYY)     2 For the Period From (MM/DD)     To (MM/DD)

**Part I - Employee Information**

3 TIN    -    -    -

4 Employee's Name (Last Name, First Name, Middle Name)  5 RDO Code

6 Registered Address  6A ZIP Code

6B Local Home Address  6C ZIP Code

6D Foreign Address

7 Date of Birth (MM/DD/YYYY)         8 Contact Number

9 Statutory Minimum Wage rate per day

10 Statutory Minimum Wage rate per month

11  Minimum Wage Earner(MWE) whose compensation is exempt from withholding tax and not subject to income tax

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

**A. NON-TAXABLE/EXEMPT COMPENSATION INCOME** Amount

29 Basic Salary(Including the exempt P250,000 & below or the Statutory Minimum Wage of the MWE)

30 Holiday Pay (MWE)

31 Overtime Pay (MWE)

32 Night Shift Differential (MWE)

33 Hazard Pay (MWE)

34 13th Month Pay and Other Benefits (Maximum of P90,000)

35 De Minimis Benefits

36 SSS,GSIS,PHIC & PAG-IBIG Contributions and Union Dues(Employee share only)

37 Salaries & Other Forms of Compensation

38 Total Non-Taxable/Exempt Compensation Income (Sum of Items 29 to 37)

**Part II - Employer Information (Present)**

12 TIN    -    -    -    -

13 Employer's Name

14 Registered Address  14A ZIP Code

15 Type of Employer  Main Employer  Secondary Employer

**B. TAXABLE COMPENSATION INCOME REGULAR**

39 Basic Salary

40 Representation

41 Transportation

42 Cost of Living Allowance(COLA)

43 Fixed Housing Allowance

44 Others (specify)

44A

44B

**Part III - Employer Information (Previous)**

16 TIN

17 Employer's Name

18 Registered Address  18A ZIP Code

**Part IVA - Summary**

19 Gross Compensation Income from Present Employer (Sum of Items 38 and 52)

20 Less :Total Non- Taxable / Exempt Compensation Income from Present Employer(from Item 38)

21 Taxable Compensation Income from Present Employer(Item 19 Less Item 20) (From Item 52)

22 Add: Taxable Compensation Income from Previous Employer, if applicable

23 Gross Taxable Compensation Income (Sum of Items 21 and 22)

24 Tax Due

25 Amount of Taxes Withheld

25A Present Employer

25B Previous Employer, if applicable

26 Total Amount of Taxes Withheld as adjusted (Sum of Items 25A and 25B)

27 5% Tax Credit (PERA Act of 2008)

28 Total Taxes Withheld (item 26 less item 27)

**SUPPLEMENTARY**

45 Commission

46 Profit Sharing

47 Fees Including Director's Fees

48 Taxable 13th Month Benefits

49 Hazard Pay

50 Overtime Pay

51 Others (specify)

51A

51B

52 Total Taxable Compensation Income (Sum of items 39 to 51B)

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.

53 Present Employer/Authorized Agent Signature over Printed Name Date Signed

**CONFORME:**

54 BABY EVELYN DE LEON UNAY Employee Signature over Printed Name Date Signed

CTC/Valid ID No. of Employee  Place of Issue  Date Signed         Amount paid, if CTC

**To be accomplished under substituted filling**

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.

55 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 filling 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.

56 BABY EVELYN DE LEON UNAY Employee Signature Over Printed Name

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