



Certificate of Compensation Payment/Tax Withheld



BIR Form No.

2316

September 2021(ENCS)

For Compensation Payment With or Without Tax Withheld

2316 09/21ENCS

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

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

3 TIN - - -

A. NON-TAXABLE/EXEMPT COMPENSATION INCOME

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

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

6 Registered Address 6A ZIP Code

30 Holiday Pay (MWE)

6B Local Home Address 6C ZIP Code

31 Overtime Pay (MWE)

6D Foreign Address

32 Night Shift Differential (MWE)

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

33 Hazard Pay (MWE)

9 Statutory Minimum Wage rate per day

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

10 Statutory Minimum Wage rate per month

35 De Minimis Benefits

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

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

Part II - Employer Information (Present)

B. TAXABLE COMPENSATION INCOME REGULAR

12 TIN - - -

39 Basic Salary

13 Employer's Name

40 Representation

14 Registered Address 14A ZIP Code

41 Transportation

15 Type of Employer Main Employer Secondary Employer

42 Cost of Living Allowance (COLA)

Part III - Employer Information (Previous)

SUPPLEMENTARY

16 TIN

43 Fixed Housing Allowance

17 Employer's Name

44 Others (specify)

18 Registered Address 18A ZIP Code

44A

44B

Part IVA - Summary

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

45 Commission

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

46 Profit Sharing

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

47 Fees Including Director's Fees

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

48 Taxable 13th Month Benefits

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

49 Hazard Pay

24 Tax Due

50 Overtime Pay

25 Amount of Taxes Withheld

51 Others (specify)

25A Present Employer

51A

25B Previous Employer, if applicable

51B

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

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

27 5% Tax Credit (PERA Act of 2008)

28 Total Taxes Withheld (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 (R.A. No. 10173) for legitimate and lawful purposes.

53 Present Employer/Authorized Agent Signature over Printed Name

Date Signed

CONFORME: 54 Employee Signature over Printed Name

Date Signed

CTC/Valid ID No. of Employee Place of Issue

Date Issued Amount paid, if CTC

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.

55 Present Employer/Authorized Agent Signature over Printed Name (Head of Accounting/Human Resource or Authorized Representative)

56 Employee Signature over Printed Name