



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) **2024**

2 For the Period From (MM/DD) **01 01** To (MM/DD) **12 31**

### Part I - Employee Information

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

3 TIN **933 527 414 0000**

#### A. NON-TAXABLE/EXEMPT COMPENSATION INCOME

4 Employee's Name (Last Name, First Name, Middle Name) **DE LEON, NIGEL ORTEGA** 5 RDO Code **066**

	Amount
29 Basic Salary (including the exempt P250,000 & below 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)	70,701.53
35 De Minimis Benefits	26,601.43
36 SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only)	32,793.60
37 Salaries and Other Forms of Compensation	24,000.00
38 Total Non-Taxable/Exempt Compensation Income (Sum of Items 29 to 37)	154,096.56

6A Registered Address **ZONE 3 SAN JOSE, IRIGA CITY** 6A Zip Code **4431**

39 Basic Salary **215,846.40**

6B Local Home Address **ZONE 3 SAN JOSE, IRIGA CITY** 6C Zip Code **4431**

40 Representation

6D Foreign Address \_\_\_\_\_ 6E Zip Code \_\_\_\_\_

41 Transportation

7 Date of Birth (MM/DD/YYYY) **10 05 1978** 8 Telephone Number **0963-3690081**

42 Cost of Living Allowance (COLA)

9 Statutory Minimum Wage rate per day **0.00**

43 Fixed Housing Allowance

10 Statutory Minimum Wage rate per month **0.00**

44 Others (Specify)  
44A \_\_\_\_\_ **4,120.62**  
44B \_\_\_\_\_

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

45 Commission

### Part II - Employer Information (Present)

46 Profit Sharing

12 Taxpayer **000 863 958 0855**

47 Fees Including Director's Fees

13 Employer's Name **DEPARTMENT OF EDUCATION - IRIGA CITY**

48 Taxable 13th Month Pay Benefits **0.00**

14 Registered Address **SAN NICOLAS IRIGA CITY** 14A Zip Code **4431**

49 Hazard Pay

15 Type of Employer  Main Employer  Secondary Employer

50 Overtime Pay

### Part III - Employer Information (Previous)

51 Others (Specify)  
51A \_\_\_\_\_  
51B \_\_\_\_\_

16 TIN \_\_\_\_\_

52 Total Taxable Compensation Income (Sum of Items 39 to 51B) **219,967.02**

17 Employer's Name \_\_\_\_\_

18 Registered Address \_\_\_\_\_ 18A Zip Code \_\_\_\_\_

### Part IVA - Summary

19 Gross Compensation Income from Present Employer (Sum of Items 39 and 52) **374,063.58**

20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 38) **154,096.56**

21 Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 20) **219,967.02**

22 Add: Taxable Compensation Income from Previous Employer, if applicable **0.00**

23 Gross Taxable Compensation Income (Sum of Items 21 and 22) **219,967.02**

24 Tax Due **0.00**

25 Amount of Taxes Withheld

25A Present Employer **0.00**

25B Previous Employer **0.00**

26 Total Amount of Taxes Withheld as adjusted (Sum of Items 25A and 25B) **0.00**

27 5% Tax Credit (PERA Act of 2008) **0.00**

28 Total Taxes Withheld (sum of items 26 and 27) **0.00**

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

61 **SALVACION E. BERMEJO**  
Present Employer/ Authorized Agent Signature Over Printed Name

Date Signed **JAN 14 2025**

CONFORME: 62 **NIGEL ORTEGA DE LEON**  
Employee Signature Over Printed Name

Date Signed **01 14 2025**

CTC/Valid ID No of Employee **207-05-00085** Place of Issue **IRIGA CITY**

Date of Issue **10 05 2024** Amount Paid, if CTC **N/A**

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 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 BIR Form No. 1700 has been filed pursuant to the provisions of Revenue Regulations (RR) No. 3-2002 as amended

63 **SALVACION E. BERMEJO**  
Present Employer/ Authorized Agent Signature Over Printed Name (Head of Accounting/ Human Resource or Authorized Representative)

64 **NIGEL ORTEGA DE LEON**  
Employee Signature Over Printed Name

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



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**BIR Form No 2316**  
September 2021 (ENCS)  
**Certificate of Compensation Payment/Tax Withheld**  
For Compensation Payment With or Without Tax Withheld

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

1 For the Year (YYYY) **2024** 2 For the Period From (MM/DD) **01 01** To (MM/DD) **12 31**

**Part I - Employee Information**

3 TIN **222 497 997 0000**

4 Employee's Name (Last Name, First Name, Middle Name) **DE LEON, CHRISTIA RASONABLE** 5 RDO Code **066**

6 Registered Address **Zone 8, San Jose, Iriga City** 6A Zip Code **4431**

6B Local Home Address **Zone 3, San Jose, Iriga City** 6C Zip Code **4431**

6D Foreign Address \_\_\_\_\_ 6E Zip Code \_\_\_\_\_

7 Date of Birth (MM/DD/YYYY) **09 21 1980** 8 Telephone Number **NONE**

9 Statutory Minimum Wage rate per day **0.00**

10 Statutory Minimum Wage rate per month **0.00**

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

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

12 Taxpayer **000 863 958 0855**

13 Employer's Name **DEPARTMENT OF EDUCATION - IRIGA CITY**

14 Registered Address **SAN NICOLAS IRIGA CITY** 14A Zip Code **4431**

15 Type of Employer  Main Employer  Secondary Employer

**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)	<b>470,113.98</b>
20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 38)	<b>171,416.54</b>
21 Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 52)	<b>298,697.44</b>
22 Add: Taxable Compensation Income from Previous Employer, if applicable	<b>0.00</b>
23 Gross Taxable Compensation Income (Sum of Items 21 and 22)	<b>298,697.44</b>
24 Tax Due	<b>7,304.62</b>
25 Amount of Taxes Withheld	
25A Present Employer	<b>7,304.62</b>
25B Previous Employer	<b>0.00</b>
26 Total Amount of Taxes Withheld as adjusted (Sum of Items 25A and 25B)	<b>7,304.62</b>
27 5% Tax Credit (PERA Act of 2008)	<b>0.00</b>
28 Total Taxes Withheld (sum of items 26 and 27)	<b>7,304.62</b>

**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)	<b>0.00</b>
30 Holiday Pay (MWE)	<b>0.00</b>
31 Overtime Pay (MWE)	<b>0.00</b>
32 Night Shift Differential (MWE)	<b>0.00</b>
33 Hazard Pay (MWE)	<b>0.00</b>
34 13th Month Pay and Other Benefits (maximum of P90,000)	<b>86,969.98</b>
35 De Minimis Benefits	<b>17,000.00</b>
36 SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only)	<b>43,446.56</b>
37 Salaries and Other Forms of Compensation	<b>24,000.00</b>
38 Total Non-Taxable/Exempt Compensation Income (Sum of Items 29 to 37)	<b>171,416.54</b>

**B. TAXABLE COMPENSATION INCOME REGULAR**

39 Basic Salary	<b>298,697.44</b>
40 Representation	
41 Transportation	
42 Cost of Living Allowance (COLA)	
43 Fixed Housing Allowance	
44 Others (Specify)	
44A	<b>0.00</b>
44B	

**SUPPLEMENTARY**

45 Commission	
46 Profit Sharing	
47 Fees Including Director's Fees	
48 Taxable 13th Month Pay Benefits	<b>0.00</b>
49 Hazard Pay	
50 Overtime Pay	
51 Others (Specify)	
51A	
51B	
52 Total Taxable Compensation Income (Sum of Items 39 to 51B)	<b>298,697.44</b>

I/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 **SALVACION E. BERMEJO**  
Present Employer/ Authorized Agent Signature Over Printed Name Date Signed **JAN 16 2025**

CONFORME:

52 **CHRISTIA RASONABLE DE LEON**  
Employee Signature Over Printed Name Date Signed **01 14 2025**

CTC/Valid ID No of Employee **PRC 1919050** Place of Issue **Legazpi City** Date of Issue **05 27 2022** Amount Paid, if CTC **NA**

**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 **SALVACION E. BERMEJO**  
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 Revenue Regulations (RR) No. 3-2002, as amended

54 **CHRISTIA RASONABLE DE LEON**  
Employee Signature Over Printed Name

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