



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".

|                                                                                                                                                                                              |                                                                                                                                                                                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1 For the Year (YYYY)</b><br><div style="border: 1px solid black; padding: 2px;">2025</div>                                                                                               | <b>2 For the Period</b><br>From (MM/DD) <div style="border: 1px solid black; padding: 2px;">01 01</div> To (MM/DD) <div style="border: 1px solid black; padding: 2px;">12 31</div> |
| <b>Part I - Employee Information</b>                                                                                                                                                         |                                                                                                                                                                                    |
| <b>3 TIN</b><br><div style="border: 1px solid black; padding: 2px;">213 - 959 - 746 -</div>                                                                                                  |                                                                                                                                                                                    |
| <b>4 Employee's Name (Last Name, First Name, Middle Name)</b><br>JIMENEZ, JONATHAN DIVINAGRACIA                                                                                              |                                                                                                                                                                                    |
| <b>5 RDO Code</b><br><div style="border: 1px solid black; padding: 2px;">040</div>                                                                                                           |                                                                                                                                                                                    |
| <b>6 Registered Address</b><br><div style="border: 1px solid black; height: 20px;"></div>                                                                                                    |                                                                                                                                                                                    |
| <b>6A ZIP Code</b><br><div style="border: 1px solid black; padding: 2px;"></div>                                                                                                             |                                                                                                                                                                                    |
| <b>6B Local Home Address</b><br><div style="border: 1px solid black; height: 20px;"></div>                                                                                                   |                                                                                                                                                                                    |
| <b>6C ZIP Code</b><br><div style="border: 1px solid black; padding: 2px;"></div>                                                                                                             |                                                                                                                                                                                    |
| <b>6D Foreign Address</b><br><div style="border: 1px solid black; height: 20px;"></div>                                                                                                      |                                                                                                                                                                                    |
| <b>7 Date of Birth (MM/DD/YYYY)</b><br><div style="border: 1px solid black; padding: 2px;">04 08 1979</div>                                                                                  |                                                                                                                                                                                    |
| <b>8 Contact Number</b><br><div style="border: 1px solid black; padding: 2px;"></div>                                                                                                        |                                                                                                                                                                                    |
| <b>9 Statutory Minimum Wage rate per day</b><br><div style="border: 1px solid black; padding: 2px;"></div>                                                                                   |                                                                                                                                                                                    |
| <b>10 Statutory Minimum Wage rate per month</b><br><div style="border: 1px solid black; padding: 2px;"></div>                                                                                |                                                                                                                                                                                    |
| <b>11</b> <input type="checkbox"/> Minimum Wage Earner (MWE) whose compensation is exempt from withholding tax and not subject to income tax                                                 |                                                                                                                                                                                    |
| <b>Part II - Employer Information (Present)</b>                                                                                                                                              |                                                                                                                                                                                    |
| <b>12 TIN</b><br><div style="border: 1px solid black; padding: 2px;">000 - 088 - 079 - 000000</div>                                                                                          |                                                                                                                                                                                    |
| <b>13 Employer's Name</b><br>PHILIPPINE NATIONAL POLICE                                                                                                                                      |                                                                                                                                                                                    |
| <b>14 Registered Address</b><br>NHQ PNP CAMP BGEN. RAFAEL T. CRAME QUEZON CITY                                                                                                               |                                                                                                                                                                                    |
| <b>14A ZIP Code</b><br><div style="border: 1px solid black; padding: 2px;"></div>                                                                                                            |                                                                                                                                                                                    |
| <b>15 Type of Employer</b> <input type="checkbox"/> Main Employer <input type="checkbox"/> Secondary Employer                                                                                |                                                                                                                                                                                    |
| <b>Part III - Employer Information (Previous)</b>                                                                                                                                            |                                                                                                                                                                                    |
| <b>16 TIN</b><br><div style="border: 1px solid black; padding: 2px;"></div>                                                                                                                  |                                                                                                                                                                                    |
| <b>17 Employer's Name</b><br><div style="border: 1px solid black; height: 20px;"></div>                                                                                                      |                                                                                                                                                                                    |
| <b>18 Registered Address</b><br><div style="border: 1px solid black; height: 20px;"></div>                                                                                                   |                                                                                                                                                                                    |
| <b>18A ZIP Code</b><br><div style="border: 1px solid black; padding: 2px;"></div>                                                                                                            |                                                                                                                                                                                    |
| <b>Part IVA - Summary</b>                                                                                                                                                                    |                                                                                                                                                                                    |
| <b>19 Gross Compensation Income from Present Employer (Sum of items 38 and 52)</b><br><div style="border: 1px solid black; padding: 2px; text-align: right;">890,794.28</div>                |                                                                                                                                                                                    |
| <b>20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 38)</b><br><div style="border: 1px solid black; padding: 2px; text-align: right;">427,385.54</div> |                                                                                                                                                                                    |
| <b>21 Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 52)</b><br><div style="border: 1px solid black; padding: 2px; text-align: right;">463,408.74</div> |                                                                                                                                                                                    |
| <b>22 Add: Taxable Compensation Income from Previous Employer, if applicable</b><br><div style="border: 1px solid black; padding: 2px; text-align: right;">0.00</div>                        |                                                                                                                                                                                    |
| <b>23 Gross Taxable Compensation Income (Sum of items 21 and 22)</b><br><div style="border: 1px solid black; padding: 2px; text-align: right;">463,408.74</div>                              |                                                                                                                                                                                    |
| <b>24 Tax Due</b><br><div style="border: 1px solid black; padding: 2px; text-align: right;">35,181.75</div>                                                                                  |                                                                                                                                                                                    |
| <b>25 Amount of Taxes Withheld</b>                                                                                                                                                           |                                                                                                                                                                                    |
| <b>25A Present Employer</b><br><div style="border: 1px solid black; padding: 2px; text-align: right;">35,181.75</div>                                                                        |                                                                                                                                                                                    |
| <b>25B Previous Employer, if applicable</b><br><div style="border: 1px solid black; padding: 2px; text-align: right;">0.00</div>                                                             |                                                                                                                                                                                    |
| <b>26 Total Amount of Taxes Withheld as adjusted (Sum of items 25A and 25B)</b><br><div style="border: 1px solid black; padding: 2px;"></div>                                                |                                                                                                                                                                                    |
| <b>27 5% Tax Credit (PERA Act of 2008)</b><br><div style="border: 1px solid black; padding: 2px;"></div>                                                                                     |                                                                                                                                                                                    |
| <b>28 Total Taxes Withheld (Sum of items 26 and 27)</b><br><div style="border: 1px solid black; padding: 2px;"></div>                                                                        |                                                                                                                                                                                    |

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.

|                                                                                                                                                       |                                                                                                                                                      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>53</b> <u>PBGEN MARLOU ROY V ALZATE</u><br>Present Employer/Authorized Agent Signature over Printed Name                                           | Date Signed <div style="border: 1px solid black; padding: 2px;"></div>                                                                               |
| <b>CONFORME:</b>                                                                                                                                      |                                                                                                                                                      |
| <b>54</b> <u>PEMS JONATHAN DIVINAGRACIA JIMENEZ</u><br>Employee Signature over Printed Name                                                           | Date Signed <div style="border: 1px solid black; padding: 2px;"></div>                                                                               |
| 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 Issued <div style="border: 1px solid black; padding: 2px;"></div> Amount paid, # 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. 1004-C which has been filed with the Bureau of Internal Revenue.

**55** PBGEN MARLOU ROY V ALZATE  
 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 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. 1004-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** PEMS JONATHAN DIVINAGRACIA  
 Employee Signature over Printed Name

BIR Form No.  
**2316**

September 2021 (ENCS)

**Certificate of Compensation  
Payment/Tax Withheld**

For Compensation Payment With or Without Tax Withheld



2316 (07/2019)

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

1 For the Year (YYYY) **2025**2 For the Period From (MM/CC) **01 01** To (MM/CC) **12 31**

## Part I - Employee Information

3 TIN **222 - 749 - 785 -**4 Employee's Name (Last Name, First Name, Middle Name) **SARGAN, FLODELIZA GUTIERREZ** 5 RDO Code **040**

6 Registered Address 6A ZIP Code

6B Local Home Address 6C ZIP Code

6D Foreign Address

7 Date of Birth (MM/DD/YYYY) **03 05 1979** 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 II - Employer Information (Present)

12 TIN **000 - 088 - 079 - 00000**13 Employer's Name **PHILIPPINE NATIONAL POLICE**

14 Registered Address 14A ZIP Code

15 Type of Employer ☒ Main Employer ☐ Secondary Employer

## Part III - Employer Information (Previous)

16 TIN

Name

Registered Address 18A ZIP Code

## Part IV A - Summary

17 Gross Compensation Income from Present Employer (Sum of Items 30 and 31) **841,982.26**20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 38) **372,951.80**21 Taxable Compensation Income from Present Employer (Item 17 Less Item 20) (From Item 52) **469,030.46**22 Add: Taxable Compensation Income from Previous Employer, if applicable **0.00**23 Gross Taxable Compensation Income (Sum of Items 21 and 22) **469,030.46**24 Tax Due **36,306.09**25 Amount of Taxes Withheld **36,306.09**

25A Present Employer

25B Previous Employer, if applicable **0.00**

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

27 5% Tax Credit (PERA Act of 2006)

28 Total Taxes Withheld (Sum of Items 26 and 27)

## Part IV B Details of Compensation Income &amp; Taxes

A. NON-TAXABLE/EXEMPT COMPENSATION INCOME

29 Basic Salary (including the exempt P250,000 & below) or the Statutory Minimum Wage of the MWE **0.00**

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) **90,000.00**35 De Minimis Benefits **21,210.00**36 SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only) **13,908.80**37 Salaries and Other Forms of Compensation **267,832.00**38 Total Non-Taxable/Exempt Compensation Income (Sum of Items 29 to 37) **372,951.80**

B. TAXABLE COMPENSATION INCOME REGULAR

39 Basic Salary **446,482.20**

40 Representation

41 Transportation

42 Cost of Living Allowance (COLA)

43 Fixed Housing Allowance

44 Others (specify)

44A

44B

SUPPLEMENTARY

45 Commission

46 Profit Sharing

47 Fees including Director's Fees

48 Taxable 13th Month Benefits **22,548.20**

49 Hazard Pay

50 Overtime Pay

51 Others (specify)

51A

51B

52 Total Taxable Compensation Income (Sum of Items 39 to 51B) **499,030.46**

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, in accordance with 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 use of this certificate under the "Data Privacy Act of 2012 (R.A. No. 10173)" for legitimate and lawful purposes.

53 **PEGEN MARLOU ROY V ALZATE**  
Present Employer/Authorized Agent Signature over Printed Name

Date Signed

CONFORME

54 **PEMS FLODELIZA GUTIERREZ SARGAN**  
Employee Signature over Printed Name

Date Signed

CTC/Valid ID No. of Employee

Place of Issue

Date Issued

Amount paid, BCTD

I declare, under the penalties of perjury that the information herein stated are reported under BIR Form No. 1004-C which has been filed with the Bureau of Internal Revenue.

55 **PEGEN MARLOU ROY V ALZATE**  
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 verified under sub-section 101 of the National Internal Revenue Code (NIRC) as a taxpayer for the calendar year, that taxes have been correctly withheld by my employer (or that equal to or less than the BIR Form No. 1004-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 and passed to the provisions of Revenue Regulations (RR) No. 3-2002, as amended.

56 **PEMS FLODELIZA GUTIERREZ SARGAN**  
Employee Signature over Printed Name