



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 & 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	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)	20,920.42
35 De Minimis Benefits	9,173.80
36 SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only)	5,339.62
37 Salaries and Other Forms of Compensation	12,007.08
38 Total Non-Taxable/Exempt Compensation Income (Sum of Items 29 to 37)	47,440.92

**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	57,236.41
40 Representation	0.00
41 Transportation	0.00
42 Cost of Living Allowance (COLA)	0.00
43 Fixed Housing Allowance	0.00
44 Others (specify)	
44A <input type="text" value="0.00"/>	0.00
44B <input type="text" value="0.00"/>	0.00

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

16 TIN    -    -    -

17 Employer's Name

18 Registered Address  18A ZIP Code

**SUPPLEMENTARY**

45 Commission	0.00
46 Profit Sharing	0.00
47 Fees Including Director's Fees	0.00
48 Taxable 13th Month Benefits	0.00
49 Hazard Pay	0.00
50 Overtime Pay	0.00
51 Others (specify)	
51A <input type="text" value="0.00"/>	0.00
51B <input type="text" value="0.00"/>	0.00
52 Total Taxable Compensation Income (Sum of Items 39 to 51B)	57,236.41

**Part IVA - Summary**

19 Gross Compensation Income from Present Employer (Sum of Items 38 and 52)	104,677.33
20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 38)	47,440.92
21 Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 52)	57,236.41
22 Add: Taxable Compensation Income from Previous Employer, if applicable	0.00
23 Gross Taxable Compensation Income (Sum of Items 21 and 22)	57,236.41
24 Tax Due	0.00
25 Amount of Taxes Withheld	0.00
25A Present Employer	0.00
25B Previous Employer, if applicable	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

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 Javier, Marissa Solis Present Employer/Authorized Agent Signature over Printed Name Date Signed

**CONFORME:**

54 PASCO,CARMIEL MARIE MAGBANUA 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.

55 Javier, Marissa Solis 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. 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 PASCO,CARMIEL MARIE MAGBANUA Employee Signature over Printed Name

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