



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

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 **351 002 204 0000**

4 Employee's Name (Last Name, First Name, Middle Name) **VELOSO, MARIA ANGELICA MELENCION** 5 RDO Code **123**

6 Registered Address **6A Zip Code**

6B Local Home Address **6C Zip Code**

6D Foreign Address **6E Zip Code**

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

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 **218 551 852 0000**

13 Employer's Name **UNIVERSITY OF CEBU LAPULAPU AND MANDAUE INC**

14 Registered Address **AC CORTES AVE LOOC MANDAUE CEBU** 14A Zip Code **6014**

15 Type of Employer Main Employer Secondary Employer

Part III - Employer Information (Previous)

16 TIN

17 Employer's Name

18 Registered Address 13A Zip Code

Part IVA - Summary

19 Gross Compensation Income from Present Employer (Sum of Items 38 and 52) **281,674.63**

20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 38) **281,674.63**

21 Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 52) **0.00**

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

23 Gross Taxable Compensation Income (Sum of Items 21 and 22) **0.00**

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**

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 & be or the Statutory Minimum Wage of the MWE)	192,254.32
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)	58,999.07
35 De Minimis Benefits	0.00
36 SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only)	18,013.74
37 Salaries and Other Forms of Compensation	12,407.50
38 Total Non-Taxable/Exempt Compensation Income (Sum of Items 29 to 37)	281,674.63

B. TAXABLE COMPENSATION INCOME REGULAR

39 Basic Salary	0.00
40 Representation	
41 Transportation	
42 Cost of Living Allowance (COLA)	
43 Fixed Housing Allowance	
44 Others (Specify)	
44A	0.00
44B	

SUPPLEMENTARY

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

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

51 **EMMANUEL G. GUIAL, CPA**
Present Employer/ Authorized Agent Signature Over Printed Name

52 **MARIA ANGELICA MELENCION VELOSO**
Employee Signature Over Printed Name

Date Signed **JAN 31 2025**

Date Signed