


2. 2316 (for those with previous employer for the year 2023 and 2024)


**Republic of the Philippines**  
**Department of Finance**  
**Bureau of Internal Revenue**

**Form No. 2316**  
**Certificate of Compensation Payment/Tax Withheld**  
For Compensation Payment With or Without Tax Withheld

1 For the Year **2024**

2 For the Period From **01/01** To **12/31**

**Part I - Employee Information**

3 Employer Name (Last Name, First Name, Initials) **LEON, CAROL**  
 4 Employer Address **123 Main St, Manila**  
 5 Contact Number **09123456789**  
 6 Date of Issuance **11/08/2024**  
 7 Statutory Minimum Wage rate per day  
 8 Statutory Minimum Wage rate per month  
 9 Taxpayer's Name **LEON, CAROL**  
 10 Employer's Name **ABC COMPANY, INC.**  
 11 Taxpayer's Address **123 Main St, Manila**  
 12 Employer's Address **456 Main St, Manila**  
 13 Taxpayer's TIN **123-4567890**  
 14 Employer's TIN **987-6543210**

**Part II - Compensation**

15 Total Compensation Income from Present Employer (Sum of Items 20 and 21) **21,577.51**  
 16 Less: Total Non-Taxable Compensation Income from Present Employer (From Item 20) **5,196.37**  
 17 Taxable Compensation Income from Present Employer (From Item 15) **16,381.15**  
 18 Add: Taxable Compensation Income from Previous Employer, if applicable **0.00**  
 19 Total Taxable Compensation Income (Sum of Items 17 and 18) **16,381.15**  
 20 Tax Due **0.00**  
 21 Amount of Taxes Withheld **0.00**  
 22 Total Amount of Taxes Withheld as credited (Sum of Items 20A and 21B) **0.00**  
 23 Total Taxes Withheld (Sum of Items 20 and 21) **0.00**

**Part III - Compensation Income & Tax Withheld from Present Employer**

24 Basic Salary (including the average PSD for a salary or its statutory minimum wage of the MNC) **0.00**  
 25 Holiday Pay (MWD) **0.00**  
 26 Overtime Pay (MWD) **0.00**  
 27 Night Shift Differential (MWD) **0.00**  
 28 Hazard Pay (MWD) **0.00**  
 29 13th Month Pay and Other Benefits (Maximum of P80,000) **1,184.80**  
 30 De Minimis Benefits **345.45**  
 31 OSE, OSE, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only) **1,705.50**  
 32 Salary and Other Forms of Compensation **1,781.02**  
 33 Total Non-Taxable/Exempt Compensation Income (Sum of Items 24 to 32) **5,196.37**  
 34 Taxable Compensation Income Regular **0.00**  
 35 Salary **0.00**  
 36 Insurance **0.00**  
 37 Pension **0.00**  
 38 Cost of Living Allowance **0.00**  
 39 Traveling Allowance **0.00**  
 40 Other (Specify) **0.00**  
 41 44A **0.00**  
 42 44B **0.00**  
**SUPPLEMENTARY**  
 43 Commission **0.00**  
 44 Profit Sharing **0.00**  
 45 Fees (Including Director's Fees) **0.00**  
 46 Taxable 13th Month Benefits **0.00**  
 47 Hazard Pay **0.00**  
 48 Overtime Pay **0.00**  
 49 Other (Specify) **0.00**  
 50A Salary and other form of compensation **6,985.28**  
 50B **0.00**  
 51 Total Taxable Compensation Income (Sum of Items 34 to 51B) **16,381.15**

35 Date Signed **11/08/2024**  
 36 Present Employer/Authorized Agent Signature over Printed Name **[Signature]**  
 37 Date Signed **06/19/2024**  
 38 Employee Signature over Printed Name **[Signature]** Amount paid, if CTC  
 39 CTC/Valid ID No. of Employee **[Blank]** Place of Issue **[Blank]** Date Received **[Blank]**

**10. Use this space for additional information.**

11. I declare under the penalties of perjury that the information herein stated is true and correct to the best of my knowledge and belief, and I am duly sworn (Employee only).  
 12. I declare under the penalties of perjury that the information herein stated is true and correct to the best of my knowledge and belief, and I am duly sworn (Employer/Authorized Agent only).

3. NSO/PSA/Birth Certificate