

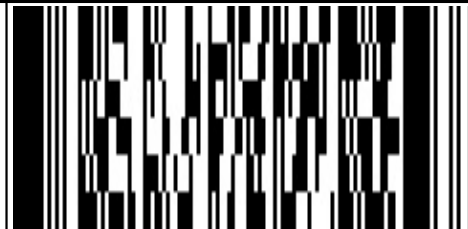


BIR Form No.

**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".

<p><b>1</b> For the Year (YYYY) <span style="border: 1px solid black; padding: 2px;">2025</span></p> <p style="text-align: center;"><b>Part I - Employee Information</b></p> <p><b>3</b> TIN <span style="border: 1px solid black; padding: 2px;">000 - 000 - 000 - 0000</span></p> <p><b>4</b> Employee's Name (Last Name, First Name, Middle Name) <span style="border: 1px solid black; padding: 2px;">ARABELA GRACE CUBAR</span> <b>5</b> RDO Code <span style="border: 1px solid black; padding: 2px;">081</span></p> <p><b>6</b> Registered Address <span style="border: 1px solid black; padding: 2px;"> </span> <b>6A</b> ZIP Code <span style="border: 1px solid black; padding: 2px;"> </span></p> <p><b>6B</b> Local Home Address <span style="border: 1px solid black; padding: 2px;"> </span> <b>6C</b> ZIP Code <span style="border: 1px solid black; padding: 2px;"> </span></p> <p><b>6D</b> Foreign Address <span style="border: 1px solid black; padding: 2px;"> </span></p> <p><b>7</b> Date of Birth (MM/DD/YYYY) <span style="border: 1px solid black; padding: 2px;">03   12   2004</span> <b>8</b> Contact Number <span style="border: 1px solid black; padding: 2px;"> </span></p> <p><b>9</b> Statutory Minimum Wage rate per day <span style="border: 1px solid black; padding: 2px;"> </span></p> <p><b>10</b> Statutory Minimum Wage rate per month <span style="border: 1px solid black; padding: 2px;"> </span></p> <p><b>11</b> <input type="checkbox"/> Minimum Wage Earner (MWE) whose compensation is exempt from withholding tax and not subject to income tax</p> <p style="text-align: center;"><b>Part II - Employer Information (Present)</b></p> <p><b>12</b> TIN <span style="border: 1px solid black; padding: 2px;">010 - 837 - 248 - 0000</span></p> <p><b>13</b> Employer's Name <span style="border: 1px solid black; padding: 2px;">WIPRO INSURANCE SOLUTIONS LLC, PHILIPPINES BRANCH</span></p> <p><b>14</b> Registered Address <span style="border: 1px solid black; padding: 2px;">LOT 7, CORNER ARCHBISHOP REYES CEBU IT TOWER 1, CEBU BUSINESS PARK, MINDANAO ST. LUZ, CEBU</span> <b>14A</b> ZIP Code <span style="border: 1px solid black; padding: 2px;">3000</span></p> <p><b>15</b> Type of Employer <input checked="" type="checkbox"/> Main Employer <input type="checkbox"/> Secondary Employer</p> <p style="text-align: center;"><b>Part III - Employer Information (Previous)</b></p> <p><b>16</b> TIN <span style="border: 1px solid black; padding: 2px;">  -   -   - 0000</span></p> <p><b>17</b> Employer's Name <span style="border: 1px solid black; padding: 2px;"> </span></p> <p><b>18</b> Registered Address <span style="border: 1px solid black; padding: 2px;"> </span> <b>18A</b> ZIP Code <span style="border: 1px solid black; padding: 2px;"> </span></p> <p style="text-align: center;"><b>Part IVA - Summary</b></p> <table style="width:100%; border-collapse: collapse;"> <tr><td><b>19</b> Gross Compensation Income from Present Employer (Sum of Items 38 and 52)</td><td style="text-align: right; border: 1px solid black; padding: 2px;">28,744.89</td></tr> <tr><td><b>20</b> Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 38)</td><td style="text-align: right; border: 1px solid black; padding: 2px;">6,325.11</td></tr> <tr><td><b>21</b> Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 52)</td><td style="text-align: right; border: 1px solid black; padding: 2px;">22,419.78</td></tr> <tr><td><b>22</b> Add: Taxable Compensation Income from Previous Employer, if applicable</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>23</b> Gross Taxable Compensation Income (Sum of Items 21 and 22)</td><td style="text-align: right; border: 1px solid black; padding: 2px;">22,419.78</td></tr> <tr><td><b>24</b> Tax Due</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>25</b> Amount of Taxes Withheld</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>25A</b> Present Employer</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>25B</b> Previous Employer, if applicable</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>26</b> Total Amount of Taxes Withheld as adjusted (Sum of Items 25A and 25B)</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>27</b> 5% Tax Credit (PERA Act of 2008)</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>28</b> Total Taxes Withheld (Sum of Items 26 and 27)</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> </table>	<b>19</b> Gross Compensation Income from Present Employer (Sum of Items 38 and 52)	28,744.89	<b>20</b> Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 38)	6,325.11	<b>21</b> Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 52)	22,419.78	<b>22</b> Add: Taxable Compensation Income from Previous Employer, if applicable	0.00	<b>23</b> Gross Taxable Compensation Income (Sum of Items 21 and 22)	22,419.78	<b>24</b> Tax Due	0.00	<b>25</b> Amount of Taxes Withheld	0.00	<b>25A</b> Present Employer	0.00	<b>25B</b> Previous Employer, if applicable	0.00	<b>26</b> Total Amount of Taxes Withheld as adjusted (Sum of Items 25A and 25B)	0.00	<b>27</b> 5% Tax Credit (PERA Act of 2008)	0.00	<b>28</b> Total Taxes Withheld (Sum of Items 26 and 27)	0.00	<p><b>2</b> For the Period From (MM/DD) <span style="border: 1px solid black; padding: 2px;">01   01</span> To (MM/DD) <span style="border: 1px solid black; padding: 2px;">02   01</span></p> <p style="text-align: center;"><b>Part IV-B Details of Compensation Income &amp; Tax Withheld from Present Employer</b></p> <p><b>A. NON-TAXABLE/EXEMPT COMPENSATION INCOME</b></p> <table style="width:100%; border-collapse: collapse;"> <thead> <tr><th style="width:80%;"></th><th style="text-align: right; width:20%;">Amount</th></tr> </thead> <tbody> <tr><td><b>29</b> Basic Salary (including the exempt P250,000 &amp; below or the Statutory Minimum Wage of the MWE)</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>30</b> Holiday Pay (MWE)</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>31</b> Overtime Pay (MWE)</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>32</b> Night Shift Differential (MWE)</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>33</b> Hazard Pay (MWE)</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>34</b> 13th Month Pay and Other Benefits (maximum of P90,000)</td><td style="text-align: right; border: 1px solid black; padding: 2px;">1,532.36</td></tr> <tr><td><b>35</b> De Minimis Benefits</td><td style="text-align: right; border: 1px solid black; padding: 2px;">686.32</td></tr> <tr><td><b>36</b> SSS, GSIS, PHIC &amp; PAG-IBIG Contributions and Union Dues (Employee share only)</td><td style="text-align: right; border: 1px solid black; padding: 2px;">2,325.02</td></tr> <tr><td><b>37</b> Salaries and Other Forms of Compensation</td><td style="text-align: right; border: 1px solid black; padding: 2px;">1,781.41</td></tr> <tr><td><b>38</b> Total Non-Taxable/Exempt Compensation Income (Sum of Items 29 to 37)</td><td style="text-align: right; border: 1px solid black; padding: 2px;">6,325.11</td></tr> </tbody> </table> <p><b>B. TAXABLE COMPENSATION INCOME REGULAR</b></p> <table style="width:100%; border-collapse: collapse;"> <tbody> <tr><td><b>39</b> Basic Salary</td><td style="text-align: right; border: 1px solid black; padding: 2px;">16,684.02</td></tr> <tr><td><b>40</b> Representation</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>41</b> Transportation</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>42</b> Cost of Living Allowance (COLA)</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>43</b> Fixed Housing Allowance</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>44</b> Others (specify)</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td style="padding-left: 20px;"><b>44A</b> <span style="border: 1px solid black; padding: 2px;"> </span></td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td style="padding-left: 20px;"><b>44B</b> <span style="border: 1px solid black; padding: 2px;"> </span></td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> </tbody> </table> <p style="text-align: center;"><b>SUPPLEMENTARY</b></p> <table style="width:100%; border-collapse: collapse;"> <tbody> <tr><td><b>45</b> Commission</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>46</b> Profit Sharing</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>47</b> Fees Including Director's Fees</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>48</b> Taxable 13th Month Benefits</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>49</b> Hazard Pay</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>50</b> Overtime Pay</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>51</b> Others (specify)</td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td style="padding-left: 20px;"><b>51A</b> Salaries and other form of compensation <span style="border: 1px solid black; padding: 2px;"> </span></td><td style="text-align: right; border: 1px solid black; padding: 2px;">5,735.76</td></tr> <tr><td style="padding-left: 20px;"><b>51B</b> <span style="border: 1px solid black; padding: 2px;"> </span></td><td style="text-align: right; border: 1px solid black; padding: 2px;">0.00</td></tr> <tr><td><b>52</b> Total Taxable Compensation Income (Sum of Items 39 to 51B)</td><td style="text-align: right; border: 1px solid black; padding: 2px;">22,419.78</td></tr> </tbody> </table>		Amount	<b>29</b> Basic Salary (including the exempt P250,000 & below or the Statutory Minimum Wage of the MWE)	0.00	<b>30</b> Holiday Pay (MWE)	0.00	<b>31</b> Overtime Pay (MWE)	0.00	<b>32</b> Night Shift Differential (MWE)	0.00	<b>33</b> Hazard Pay (MWE)	0.00	<b>34</b> 13th Month Pay and Other Benefits (maximum of P90,000)	1,532.36	<b>35</b> De Minimis Benefits	686.32	<b>36</b> SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only)	2,325.02	<b>37</b> Salaries and Other Forms of Compensation	1,781.41	<b>38</b> Total Non-Taxable/Exempt Compensation Income (Sum of Items 29 to 37)	6,325.11	<b>39</b> Basic Salary	16,684.02	<b>40</b> Representation	0.00	<b>41</b> Transportation	0.00	<b>42</b> Cost of Living Allowance (COLA)	0.00	<b>43</b> Fixed Housing Allowance	0.00	<b>44</b> Others (specify)	0.00	<b>44A</b> <span style="border: 1px solid black; padding: 2px;"> </span>	0.00	<b>44B</b> <span style="border: 1px solid black; padding: 2px;"> </span>	0.00	<b>45</b> Commission	0.00	<b>46</b> Profit Sharing	0.00	<b>47</b> Fees Including Director's Fees	0.00	<b>48</b> Taxable 13th Month Benefits	0.00	<b>49</b> Hazard Pay	0.00	<b>50</b> Overtime Pay	0.00	<b>51</b> Others (specify)	0.00	<b>51A</b> Salaries and other form of compensation <span style="border: 1px solid black; padding: 2px;"> </span>	5,735.76	<b>51B</b> <span style="border: 1px solid black; padding: 2px;"> </span>	0.00	<b>52</b> Total Taxable Compensation Income (Sum of Items 39 to 51B)	22,419.78
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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.

<p><b>53</b> <u>Aseem Roy / Associate Vice President</u> Present Employer/Authorized Agent Signature over Printed Name</p> <p><b>CONFORME:</b></p> <p><b>54</b> <u>ARABELA GRACE CUBAR</u> Employee Signature over Printed Name</p> <p>CTC/Valid ID No. of Employee <span style="border: 1px solid black; padding: 2px;"> </span> Place of Issue <span style="border: 1px solid black; padding: 2px;"> </span></p>	<p>Date Signed <span style="border: 1px solid black; padding: 2px;">0   1   3   1   2   0   2   5</span></p> <p>Date Signed <span style="border: 1px solid black; padding: 2px;">                             </span></p> <p>Date Issued <span style="border: 1px solid black; padding: 2px;">                             </span> Amount paid, if CTC <span style="border: 1px solid black; padding: 2px;"> </span></p>
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<p style="text-align: center;"><b>To be accomplished under substituted filing</b></p> <p>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.</p> <p><b>55</b> <u>Aseem Roy / Associate Vice President</u> Present Employer/Authorized Agent Signature over Printed Name (Head of Accounting/Human Resource or Authorized Representative)</p>	<p>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.</p> <p style="text-align: right;"><b>56</b> <u> </u> Employee Signature over Printed Name</p>
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\*NOTE: The BIR Data Privacy is in the BIR website (www.bir.gov.ph)