



BIR Form No.  
**2316**

MONTECALVO, ARIEL C.

# Certificate of Compensation Payment/Tax Withheld



September 2021 (ENCS)

For Compensation Payment With or Without Tax Withheld

2316 09/21ENCS

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

<p><b>1</b> For the Year (YYYY) <u>2024</u></p> <p><b>3</b> TIN <u>123-456-789-0000</u></p> <p><b>4</b> Employee's Name (Last Name, First Name, Middle Name) <u>TORREMOCHA, ALJEN</u></p> <p><b>5</b> RDO Code <u>123</u></p> <p><b>6</b> Registered Address <u>DAWIS SUR CARMEN CEBU</u></p> <p><b>6A</b> ZIP Code</p> <p><b>6B</b> Local Home Address <u>DAWIS SUR CARMEN CEBU</u></p> <p><b>6C</b> ZIP Code</p> <p><b>6D</b> Foreign Address</p> <p><b>7</b> Date of Birth (MM/DD/YYYY) <u>11/23/2001</u></p> <p><b>8</b> Contact Number</p> <p><b>9</b> Statutory Minimum Wage rate per day</p> <p><b>10</b> Statutory Minimum Wage rate per month</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><b>12</b> TIN <u>000-067-409-0000</u></p> <p><b>13</b> Employer's Name <u>CEBU MITSUMI, INC.</u></p> <p><b>14</b> Registered Address <u>MRI-SEZ, SABANG, DANA O CITY CEBU</u></p> <p><b>14A</b> ZIP Code <u>6004</u></p> <p><b>15</b> Type of Employer <input checked="" type="checkbox"/> Main Employer <input type="checkbox"/> Secondary Employer</p> <p><b>16</b> TIN</p> <p><b>17</b> Employer's Name</p> <p><b>18</b> Registered Address</p> <p><b>18A</b> ZIP Code</p> <p><b>19</b> Gross Compensation Income from Present Employer (Sum of Items 38 and 52) <u>64,392.25</u></p> <p><b>20</b> Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 38) <u>14,153.26</u></p> <p><b>21</b> Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 52) <u>50,238.99</u></p> <p><b>22</b> Add: Taxable Compensation Income from Previous Employer, if applicable <u>0.00</u></p> <p><b>23</b> Gross Taxable Compensation Income (Sum of Items 21 and 22) <u>50,238.99</u></p> <p><b>24</b> Tax Due <u>0.00</u></p> <p><b>25</b> Amount of Taxes Withheld</p> <p><b>25A</b> Present Employer <u>0.00</u></p> <p><b>25B</b> Previous Employer, if applicable <u>0.00</u></p> <p><b>26</b> Total Amount of Taxes Withheld as adjusted (Sum of Items 25A and 25B) <u>0.00</u></p> <p><b>27</b> 5% Tax Credit (PERA Act of 2008)</p> <p><b>28</b> Total Taxes Withheld (Sum of Items 26 and 27) <u>0.00</u></p>	<p><b>2</b> For the Period From (MM/DD) <u>08/16</u> To (MM/DD) <u>12/31</u></p> <p><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> Amount</p> <p><b>29</b> Basic Salary (including the exempt P250,000 &amp; below or the Statutory Minimum Wage of the MWE)</p> <p><b>30</b> Holiday Pay (MWE)</p> <p><b>31</b> Overtime Pay (MWE)</p> <p><b>32</b> Night Shift Differential (MWE)</p> <p><b>33</b> Hazard Pay (MWE)</p> <p><b>34</b> 13th Month Pay and Other Benefits (maximum of P90,000) <u>4,439.56</u></p> <p><b>35</b> De Minimis Benefits <u>4,501.60</u></p> <p><b>36</b> SSS, GSIS, PHIC &amp; PAG-IBIG Contributions and Union Dues (Employee share only) <u>5,212.10</u></p> <p><b>37</b> Salaries and Other Forms of Compensation <u>0.00</u></p> <p><b>38</b> Total Non-Taxable/Exempt Compensation Income (Sum of Items 29 to 37) <u>14,153.26</u></p> <p><b>B. TAXABLE COMPENSATION INCOME REGULAR</b></p> <p><b>39</b> Basic Salary <u>42,358.84</u></p> <p><b>40</b> Representation</p> <p><b>41</b> Transportation</p> <p><b>42</b> Cost of Living Allowance (COLA)</p> <p><b>43</b> Fixed Housing Allowance</p> <p><b>44</b> Others (specify)</p> <p><b>44A</b> SALARIES AND OTHER COMP <u>1,985.36</u></p> <p><b>44B</b> VL+SL+ALLOW <u>0.00</u></p> <p><b>SUPPLEMENTARY</b></p> <p><b>45</b> Commission</p> <p><b>46</b> Profit Sharing</p> <p><b>47</b> Fees Including Director's Fees</p> <p><b>48</b> Taxable 13th Month Benefits</p> <p><b>49</b> Hazard Pay</p> <p><b>50</b> Overtime Pay <u>5,894.79</u></p> <p><b>51</b> Others (specify)</p> <p><b>51A</b> SPECIAL SEPARATION PROG</p> <p><b>51B</b></p> <p><b>52</b> Total Taxable Compensation Income (Sum of Items 39 to 51B) <u>50,238.99</u></p>
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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** TETSURO SHOMURA  
Present Employer/Authorized Agent Signature over Printed Name  
Date Signed \_\_\_\_\_

**54** TORREMOCHA, ALJEN  
Employee Signature over Printed Name  
Date Signed \_\_\_\_\_

CTC/Valid ID No. of Employee 15476940 Place of Issue DANA O  
Date Signed 08/16/2025 Amount paid, if CTC \_\_\_\_\_

**To be accomplished under substituted filing**

**55** TETSURO SHOMURA  
Present Employer/Authorized Agent Signature over Printed Name (Head of Accounting/ Human Resource or Authorized Representative)

**56** TORREMOCHA, ALJEN  
Employee Signature over Printed Name