



For BIR BCS/  
Use Only Item:

BIR Form No.

**2316**

January 2018 (ENCS)

# Certificate of Compensation Payment/Tax Withheld

For Compensation Payment With or Without Tax Withheld



2316 01/18ENCS

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 II - Employer Information (Present)

12 TIN    -    -    -

13 Employer's Name

14 Registered Address  14A ZIP Code

15 Type of Employer  Main Employer  Secondary Employer

### Part III - Employer Information (Previous)

16 TIN

17 Employer's Name

18 Registered Address  18A ZIP Code

### Part IVA - Summary

|  |   |
|--|---|
| 19 Gross Compensation Income from Present Employer (Sum of Items 36 and 50)                | <input type="text" value="116,739.81"/> |
| 20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 36) | <input type="text" value="33,729.68"/>  |
| 21 Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 50) | <input type="text" value="83,010.13"/>  |
| 22 Add: Taxable Compensation Income from Previous Employer, if applicable                  | <input type="text"/>                    |
| 23 Gross Taxable Compensation Income (Sum of Items 21 and 22)                              | <input type="text" value="83,010.13"/>  |
| 24 Tax Due   | <input type="text" value="-"/>          |
| 25 Amount of Taxes Withheld  | <input type="text" value="-"/>          |
| 25A Present Employer   | <input type="text"/>                    |
| 25B Previous Employer, if applicable   | <input type="text"/>                    |
| 26 Total Amount of Taxes Withheld as adjusted (Sum of Items 25A and 25B)                   | <input type="text" value="-"/>          |

### Part IV-B Details of Compensation Income & Tax Withheld from Present Employer

#### A. NON-TAXABLE/EXEMPT COMPENSATION INCOME

|  | Amount                                 |
|--|--|
| 27 Basic Salary (including the exempt P250,000 & below or the Statutory Minimum Wage of the MWE) | <input type="text"/>                   |
| 28 Holiday Pay (MWE)   | <input type="text"/>                   |
| 29 Overtime Pay (MWE)  | <input type="text"/>                   |
| 30 Night Shift Differential (MWE)  | <input type="text"/>                   |
| 31 Hazard Pay (MWE)  | <input type="text"/>                   |
| 32 13th Month Pay and Other Benefits (maximum of P90,000)  | <input type="text" value="12,620.51"/> |
| 33 De Minimis Benefits   | <input type="text" value="11,791.88"/> |
| 34 SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only)                 | <input type="text" value="8,462.50"/>  |
| 35 Salaries and Other Forms of Compensation  | <input type="text" value="854.79"/>    |
| 36 Total Non-Taxable/Exempt Compensation Income (Sum of Items 27 to 35)                          | <input type="text" value="33,729.68"/> |

#### B. TAXABLE COMPENSATION INCOME REGULAR

|   |  |
|---|--|
| 37 Basic Salary   | <input type="text" value="83,010.13"/> |
| 38 Representation   | <input type="text"/>                   |
| 39 Transportation   | <input type="text"/>                   |
| 40 Cost of Living Allowance (COLA)                            | <input type="text"/>                   |
| 41 Fixed Housing Allowance                                    | <input type="text"/>                   |
| 42 Others (specify)   | <input type="text"/>                   |
| 42A   | <input type="text"/>                   |
| 42B   | <input type="text"/>                   |
| <b>SUPPLEMENTARY</b>  |  |
| 43 Commission   | <input type="text"/>                   |
| 44 Profit Sharing   | <input type="text"/>                   |
| 45 Fees Including Director's Fees                             | <input type="text"/>                   |
| 46 Taxable 13th Month Benefits                                | <input type="text" value="-"/>         |
| 47 Hazard Pay   | <input type="text"/>                   |
| 48 Overtime Pay   | <input type="text"/>                   |
| 49 Others (specify)   | <input type="text"/>                   |
| 49A   | <input type="text"/>                   |
| 49B   | <input type="text"/>                   |
| 50 Total Taxable Compensation Income (Sum of Items 37 to 49B) | <input type="text" value="83,010.13"/> |

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.

51 METHYL D. TAER  
Present Employer/Authorized Agent Signature over Printed Name

Date Signed

CONFORME:  
52 PALER, PETER NEIL  
Employee Signature over Printed Name

Date Signed

CTC/Valid ID No.  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.

53 METHYL D. TAER  
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.

54 PALER, PETER NEIL  
Employee Signature over Printed Name

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