

SCHEDULES OF ALPHANUMERIC TAX CODES

NATURE OF INCOME PAYMENT	TAX RATE	A T C		NATURE OF INCOME PAYMENT	TAX RATE	A T C	
		IND	CORP			IND	CORP
EWT- professionals (lawyers, CPAs, engineers, etc)/talent fees paid to juridical persons				EWT- payments to medical practitioners by a duly registered professional partnership			
- if the current year's gross income is P720,000 and below	10%	WI 010	WC 010	-if the current year's income payments for the medical practitioner is P720,000	10%	WI 141	
- if the current year's gross income exceeds P720,000	15%	WI 011	WC 011	-if the current year's income payments for the medical practitioner exceed P720,000	15%	WI 142	
EWT- professional entertainers-				EWT- payments for medical/dental /veterinary services thru hospitals/clinics/ health maintenance organizations, including direct payments to service providers			
- if the current year's gross income does not exceed P720,000.00	10%	WI 020		- if the current year's income payments for the medical/dental/veterinary services is P720,000 and below	10%	WI 151	
- if the current year's gross income exceeds P720,000.00	15%	WI 021		- if the current year's income payments for the medical/dental/veterinary services exceeds P720,000	15%	WI 150	
EWT- professional athletes-				EWT- payment by the general professional partnership (GPP) to its partners			
- if the current year's gross income does not exceed P720,000.00	10%	WI 030		-if the current year's income payments for the partner is P720,000 and below	10%	WI 152	
- if the current year's gross income exceeds P720,000.00	15%	WI 031		-if the current year's income payments for the partner exceed P720,000	15%	WI 153	
EWT- movie, stage, radio, television and musical directors-				EWT- payments made by credit card companies	1% of 1/2	WI 156	
- if the current year's gross income is P720,000 and below	10%	WI 040		EWT- income payments made by the government to its local/resident suppliers of Goods	1%	WI 640	
- if the current year's gross income exceeds P720,000	15%	WI 041		EWT- income payments made by the government to its local/resident suppliers of Services	2%	WI 157	
EWT- management and technical consultants				EWT- income payments made by top 10,000 private corporations to their local/resident supplier of goods	1%	WI 158	
- if the current year's gross income is P720,000 and below	10%	WI 050	WC 050	EWT- income payments made by top 10,000 private corporations to their local/resident supplier of services	2%	WI 160	
- if the current year's gross income exceeds P720,000	15%	WI 051	WC 051	EWT- additional payments to government personnel from importers, shipping and airline companies or their agents for overtime services	15%	WI 159	
EWT- business and bookkeeping agents and agencies				EWT- commission, rebates, discounts and other similar considerations paid/granted to independent and exclusive distributors, medical/technical and sales representatives and marketing agents and sub-agents of multi-level marketing companies	10%	WI 515	
- if the current year's gross income is P720,000 and below	10%	WI 060		EWT- gross payments to embalmers by funeral companies	1%	WI 530	
- if the current year's gross income exceeds P720,000	15%	WI 061		EWT- payments made by pre-need companies to funeral parlors	1%	WI 535	
EWT- insurance agents and insurance adjusters				EWT- tolling fee paid to refineries	5%	WI 540	
- if the current year's gross income is P720,000 and below	10%	WI 070		EWT- Income payments made to suppliers of agricultural products	1%	WI 610	
- if the current year's gross income exceeds P720,000	15%	WI 071		EWT- income payments on purchases of minerals, mineral products & quarry res	10%	WI 630	
EWT- other recipient of talent fees-				EWT - income payments on purchases of gold by Bangko Sentral ng Pilipinas (BS) from gold miners/suppliers under PD 1899, as amended by RA No. 7076	10%	WI 632	
- if the current year's gross income does not exceed P720,000.00	10%	WI 080		EWT- on gross amount of refund given by MERALCO to customers with active contracts as classified by MERALCO	25%	WI 650	
- if the current year's gross income exceeds P720,000.00	15%	WI 081		EWT- on gross amount of refund given by MERALCO to customers with terminate contracts as classified by MERALCO	32%	WI 651	WC 65
EWT- fees of directors who are not employees of the company							
- if the current year's gross income is P720,000 and below	10%	WI 090					
- if the current year's gross income exceeds P720,000	15%	WI 091					
EWT- rentals : real/personal properties, poles, satellites & transmission facilities, billboards							
- if the current year's gross income is P720,000 and below	5%	WI 100	WC 100				
- if the current year's gross income exceeds P720,000	15%	WI 101	WC 101				
EWT- cinematographic film rentals							
- if the current year's gross income is P720,000 and below	5%	WI 110	WC 110				
- if the current year's gross income exceeds P720,000	15%	WI 111	WC 111				
EWT- prime contractors/sub-contractors							
- if the current year's gross income is P720,000 and below	2%	WI 120	WC 120				
- if the current year's gross income exceeds P720,000	15%	WI 121	WC 121				
EWT- income distribution to beneficiaries of estates & trusts							
- if the current year's gross income is P720,000 and below	15%	WI 130					
- if the current year's gross income exceeds P720,000	15%	WI 131					
EWT- gross commission or service fees of customs, insurance, stocks, real estate, immigration & commercial brokers & fees of agents of professional entertainers							
- if the current year's gross income is P720,000 and below	10%	WI 140	WC 140				
- if the current year's gross income exceeds P720,000	15%	WI 141	WC 141				

