



BIR Form No.  
**2316**

September 2021(ENCS)

# Certificate of Compensation Payment/Tax Withheld

For Compensation Payment With or Without Tax Withheld



2316 9/21ENCS

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

<p><b>1</b> For the Year (YYYY) <input type="text"/></p> <p><b>Part I - Employee Information</b></p> <p><b>3</b> TIN <input type="text"/></p> <p><b>4</b> Employee's Name (Last Name, First Name, Middle Name) <input type="text"/> <b>5</b> RDO Code <input type="text"/></p> <p><b>6</b> Registered Address <input type="text"/> <b>6A</b> ZIP Code <input type="text"/></p> <p><b>6B</b> Local Home Address <input type="text"/> <b>6C</b> ZIP Code <input type="text"/></p> <p><b>6D</b> Foreign Address <input type="text"/></p> <p><b>7</b> Date of Birth (MM/DD/YYYY) <input type="text"/> <b>8</b> Contact Number <input type="text"/></p> <p><b>9</b> Statutory Minimum Wage rate per day <input type="text"/></p> <p><b>10</b> Statutory Minimum Wage rate per month <input type="text"/></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>Part II - Employer Information (Present)</b></p> <p><b>12</b> TIN <input type="text"/></p> <p><b>13</b> Employer's Name <input type="text"/></p> <p><b>14</b> Registered Address <input type="text"/> <b>14A</b> ZIP Code <input type="text"/></p> <p><b>15</b> Type of Employer <input type="checkbox"/> Main Employer <input type="checkbox"/> Secondary Employer</p> <p><b>Part III - Employer Information (Previous)</b></p> <p><b>16</b> TIN <input type="text"/></p> <p><b>17</b> Employer's Name <input type="text"/></p> <p><b>18</b> Registered Address <input type="text"/> <b>18A</b> ZIP Code <input type="text"/></p> <p><b>Part IVA - Summary</b></p> <p><b>19</b> Gross Compensation Income from Present Employer (Sum of Items 38 and 52) <input type="text"/></p> <p><b>20</b> Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 38) <input type="text"/></p> <p><b>21</b> Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 52) <input type="text"/></p> <p><b>22</b> Add: Taxable Compensation Income from Previous Employer, if applicable <input type="text"/></p> <p><b>23</b> Gross Taxable Compensation Income (Sum of Items 21 and 22) <input type="text"/></p> <p><b>24</b> Tax Due <input type="text"/></p> <p><b>25</b> Amount of Taxes Withheld</p> <p><b>25A</b> Present Employer <input type="text"/></p> <p><b>25B</b> Previous Employer, if applicable <input type="text"/></p> <p><b>26</b> Total Amount of Taxes Withheld as adjusted (Sum of Items 25A and 25B) <input type="text"/></p> <p><b>27</b> 5% Tax Credit (PERA Act of 2008) <input type="text"/></p> <p><b>28</b> Total Taxes Withheld (Sum of Items 26 and 27) <input type="text"/></p>	<p><b>2</b> For the Period From (MM/DD) <input type="text"/> To (MM/DD) <input type="text"/></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></p> <table style="width:100%;"> <thead> <tr> <th></th> <th style="text-align: right;">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><input type="text"/></td></tr> <tr><td><b>30</b> Holiday Pay (MWE)</td><td><input type="text"/></td></tr> <tr><td><b>31</b> Overtime Pay (MWE)</td><td><input type="text"/></td></tr> <tr><td><b>32</b> Night Shift Differential (MWE)</td><td><input type="text"/></td></tr> <tr><td><b>33</b> Hazard Pay (MWE)</td><td><input type="text"/></td></tr> <tr><td><b>34</b> 13th Month Pay and Other Benefits (maximum of P90,000)</td><td><input type="text"/></td></tr> <tr><td><b>35</b> De Minimis Benefits</td><td><input type="text"/></td></tr> <tr><td><b>36</b> SSS, GSIS, PHIC &amp; PAG-IBIG Contributions and Union Dues (Employee share only)</td><td><input type="text"/></td></tr> <tr><td><b>37</b> Salaries and Other Forms of Compensation</td><td><input type="text"/></td></tr> <tr><td><b>38</b> Total Non-Taxable/Exempt Compensation Income (Sum of Items 29 to 37)</td><td><input type="text"/></td></tr> </tbody> </table> <p><b>B. 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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.

<b>53</b> _____ Present Employer/Authorized Agent Signature over Printed Name	Date Signed <input type="text"/>
<b>CONFORME:</b>	
<b>54</b> _____ Employee Signature over Printed Name	Date Signed <input type="text"/>
CTC/Valid ID No. <input type="text"/> Place of Issue <input type="text"/>	Date Issued <input type="text"/> Amount paid, if CTC <input type="text"/>

**To be accomplished under substituted filing**

<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> _____ 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><b>56</b> _____ Employee Signature over Printed Name</p>
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\*NOTE: The BIR Data Privacy is in the BIR website (www.bir.gov.ph)