



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		Part IV-B Details of Compensation Income & Tax Withheld from Present Employer	
3 TIN		A. NON-TAXABLE/EXEMPT COMPENSATION INCOME	
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		27 Basic Salary (including the exempt P250,000 & below or the Statutory Minimum Wage of the MWE)	
7 Date of Birth (MM/DD/YYYY)		28 Holiday Pay (MWE)	
8 Contact Number		29 Overtime Pay (MWE)	
9 Statutory Minimum Wage rate per day		30 Night Shift Differential (MWE)	
10 Statutory Minimum Wage rate per month		31 Hazard Pay (MWE)	
11 <input type="checkbox"/> Minimum Wage Earner (MWE) whose compensation is exempt from withholding tax and not subject to income tax		32 13th Month Pay and Other Benefits (maximum of P90,000)	
Part II - Employer Information (Present)		33 De Minimis Benefits	
12 TIN		34 SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only)	
13 Employer's Name		35 Salaries and Other Forms of Compensation	
14 Registered Address		36 Total Non-Taxable/Exempt Compensation Income (Sum of Items 27 to 35)	
15 Type of Employer <input type="checkbox"/> Main Employer <input type="checkbox"/> Secondary Employer		B. TAXABLE COMPENSATION INCOME REGULAR	
Part III - Employer Information (Previous)		37 Basic Salary	
16 TIN		38 Representation	
17 Employer's Name		39 Transportation	
18 Registered Address		40 Cost of Living Allowance (COLA)	
18A ZIP Code		41 Fixed Housing Allowance	
Part IVA - Summary		42 Others (specify)	
19 Gross Compensation Income from Present Employer (Sum of Items 36 and 50)		42A	
20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 36)		42B	
21 Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 50)		SUPPLEMENTARY	
22 Add: Taxable Compensation Income from Previous Employer, if applicable		43 Commission	
23 Gross Taxable Compensation Income (Sum of Items 21 and 22)		44 Profit Sharing	
24 Tax Due		45 Fees Including Director's Fees	
25 Amount of Taxes Withheld		46 Taxable 13th Month Benefits	
25A Present Employer		47 Hazard Pay	
25B Previous Employer, if applicable		48 Overtime Pay	
26 Total Amount of Taxes Withheld as adjusted (Sum of Items 25A and 25B)		49 Others (specify)	
		49A	
		49B	
		50 Total Taxable Compensation Income (Sum of Items 37 to 49B)	

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 _____ Present Employer/Authorized Agent Signature over Printed Name	Date Signed _____
CONFORME:	
52 _____ Employee Signature over Printed Name	Date Signed _____
CTC/Valid ID No. _____ of Employee	Place of Issue _____
	Date of Issue _____
	Amount paid, if CTC _____

To be accomplished under substituted filing

53 _____ 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 _____ Employee Signature over Printed Name