



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".

| | | | |
|---|--|---|--|
| 1 For the Year (YYYY) <input type="text"/> | | 2 For the Period From (MM/DD) <input type="text"/> To (MM/DD) <input type="text"/> | |
| Part I - Employee Information | | Part IV-B Details of Compensation Income & Tax Withheld from Present Employer | |
| 3 TIN <input type="text"/> | | A. NON-TAXABLE/EXEMPT COMPENSATION INCOME | |
| 4 Employee's Name (Last Name, First Name, Middle Name) <input type="text"/> | | 5 RDO Code <input type="text"/> | |
| 6 Registered Address <input type="text"/> | | 6A ZIP Code <input type="text"/> | |
| 6B Local Home Address <input type="text"/> | | 6C ZIP Code <input type="text"/> | |
| 6D Foreign Address <input type="text"/> | | 29 Basic Salary (including the exempt P250,000 & below or the Statutory Minimum Wage of the MWE) <input type="text"/> | |
| 7 Date of Birth (MM/DD/YYYY) <input type="text"/> | | 30 Holiday Pay (MWE) <input type="text"/> | |
| 8 Contact Number <input type="text"/> | | 31 Overtime Pay (MWE) <input type="text"/> | |
| 9 Statutory Minimum Wage rate per day <input type="text"/> | | 32 Night Shift Differential (MWE) <input type="text"/> | |
| 10 Statutory Minimum Wage rate per month <input type="text"/> | | 33 Hazard Pay (MWE) <input type="text"/> | |
| 11 <input type="checkbox"/> Minimum Wage Earner (MWE) whose compensation is exempt from withholding tax and not subject to income tax | | 34 13th Month Pay and Other Benefits (maximum of P90,000) <input type="text"/> | |
| Part II - Employer Information (Present) | | 35 De Minimis Benefits <input type="text"/> | |
| 12 TIN <input type="text"/> | | 36 SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only) <input type="text"/> | |
| 13 Employer's Name <input type="text"/> | | 37 Salaries and Other Forms of Compensation <input type="text"/> | |
| 14 Registered Address <input type="text"/> | | 38 Total Non-Taxable/Exempt Compensation Income (Sum of Items 29 to 37) <input type="text"/> | |
| 14A ZIP Code <input type="text"/> | | B. TAXABLE COMPENSATION INCOME REGULAR | |
| 15 Type of Employer <input type="checkbox"/> Main Employer <input type="checkbox"/> Secondary Employer | | 39 Basic Salary <input type="text"/> | |
| Part III - Employer Information (Previous) | | 40 Representation <input type="text"/> | |
| 16 TIN <input type="text"/> | | 41 Transportation <input type="text"/> | |
| 17 Employer's Name <input type="text"/> | | 42 Cost of Living Allowance (COLA) <input type="text"/> | |
| 18 Registered Address <input type="text"/> | | 43 Fixed Housing Allowance <input type="text"/> | |
| 18A ZIP Code <input type="text"/> | | 44 Others (specify) <input type="text"/> | |
| Part IVA - Summary | | 44B <input type="text"/> | |
| 19 Gross Compensation Income from Present Employer (Sum of Items 38 and 52) <input type="text"/> | | SUPPLEMENTARY | |
| 20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 38) <input type="text"/> | | 45 Commission <input type="text"/> | |
| 21 Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 38) <input type="text"/> | | 46 Profit Sharing <input type="text"/> | |
| 22 Add: Taxable Compensation Income from Previous Employer, if applicable <input type="text"/> | | 47 Fees Including Director's Fees <input type="text"/> | |
| 23 Gross Taxable Compensation Income (Sum of Items 21 and 22) <input type="text"/> | | 48 Taxable 13th Month Benefits <input type="text"/> | |
| 24 Tax Due <input type="text"/> | | 49 Hazard Pay <input type="text"/> | |
| 25 Amount of Taxes Withheld | | 50 Overtime Pay <input type="text"/> | |
| 25A Present Employer <input type="text"/> | | 51 Others (specify) <input type="text"/> | |
| 25B Previous Employer, if applicable <input type="text"/> | | 51A <input type="text"/> | |
| 26 Total Amount of Taxes Withheld as adjusted (Sum of Items 25A and 25B) <input type="text"/> | | 51B <input type="text"/> | |
| 27 5% Tax Credit (PERA Act of 2008) <input type="text"/> | | 52 Total Taxable Compensation Income (Sum of Items 39 to 51B) <input type="text"/> | |
| 28 Total Taxes Withheld (Sum of Items 26 and 27) <input type="text"/> | | | |

Sample

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.

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

| | | | |
|---|--|--|--|
| <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>55 _____ 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>56 _____ Employee Signature over Printed Name</p> | |
|---|--|--|--|

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