


 BIR Form No.
2316

January 2018 (ENCS)

**Certificate of Compensation
 Payment/Tax Withheld**

For Compensation Payment With or Without Tax Withheld



2316-0118ENCS

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/YYYY) <input type="text"/> To (MM/DD/YYYY) <input type="text"/>	
Part I - Employee Information			
3 TIN <input type="text"/>		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"/>	
7 Local Home Address <input type="text"/>		8 Contact Number <input type="text"/>	
9 Statutory Minimum Wage rate per day <input type="text"/>		10 Statutory Minimum Wage rate per month <input type="text"/>	
11 Minimum Wage Earner (MWE) whose compensation is exempt from withholding tax and not subject to income tax <input type="checkbox"/>			
Part II - Employer Information (Present)			
12 TIN <input type="text"/>		13 Employer's Name <input type="text"/>	
14 Registered Address <input type="text"/>		14A ZIP Code <input type="text"/>	
15 Type of Employer <input type="checkbox"/> Main Employer <input type="checkbox"/> Secondary Employer		16 TIN <input type="text"/>	
17 Employer's Name <input type="text"/>		18 Registered Address <input type="text"/>	
19 Gross Compensation Income from Present Employer (Sum of Items 26 and 30) <input type="text"/>		20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 36) <input type="text"/>	
21 Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 30) <input type="text"/>		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"/>		24 Tax Due <input type="text"/>	
25 Amount of Taxes Withheld <input type="text"/>		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"/>	
Part III - Employer Information (Previous)			
16 TIN <input type="text"/>		17 Employer's Name <input type="text"/>	
18 Registered Address <input type="text"/>		18A ZIP Code <input type="text"/>	
Part IV - Summary			
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"/>	
33 De Minimis Benefits <input type="text"/>		34 SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only) <input type="text"/>	
35 Salaries and Other Forms of Compensation <input type="text"/>		36 Total Non-Taxable/Exempt Compensation Income (Sum of Items 27 to 35) <input type="text"/>	
B. TAXABLE COMPENSATION INCOME REGULAR			
37 Basic Salary <input type="text"/>		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"/>	
SUPPLEMENTARY			
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"/>	
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"/>	

I hereby 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 <input type="text"/>		Date Signed <input type="text"/>	
52 Employee Signature over Printed Name <input type="text"/>		Date Signed <input type="text"/>	
CTC/Valid ID No. of Employee <input type="text"/>		Date Signed <input type="text"/>	
Place of Issue <input type="text"/>		Amount paid, if CTC <input type="text"/>	

53 Present Employer/Authorized Agent Signature over Printed Name (Head of Accounting/Human Resource or Authorized Representative) <input type="text"/>		54 Employee Signature over Printed Name <input type="text"/>	
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Guidelines And Instructions For Bir Form 2316

DP Hallahan



Guidelines And Instructions For Bir Form 2316:

Official Gazette Philippines,2004 *Tax Management Portfolios* ,2006 **Analytical Skill Exercises for Economics**
Iv' 2002 Ed. , The New Statesman and Nation ,1948 New Statesman and Nation ,1948 **The Engineer** ,1875
The Illustrated London News ,1865 **New Society** ,1974 *Congressional Record* United States. Congress, *The*
Continuing Study of Newspaper Reading Advertising Research Foundation,1942 General Catalogue of Printed Books to
1955 British Museum. Department of Printed Books,1967 **Instructions for Form 1120S, U.S. Income Tax Return for**
an S Corporation United States. Internal Revenue Service,1994 *Wiley Tax Preparer* The Tax Institute at H&R
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other earnings Reporting requirements of Social Security benefits Determination of basis of assets Deductions and Credits
Medical and dental expenses Types of interest and tax payments Child and dependent care credit Other Taxes Alternative
Minimum Tax Self Employment Tax Preliminary Work and Collection of Taxpayer Data Collecting a taxpayer s filing
information and determining their status Determine filing requirements including extensions and amended returns Personal
exemptions and dependents Completion of the Filing Process Check return for completeness and accuracy Tax withholding
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