


 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".

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

<b>51</b> Present Employer/Authorized Agent Signature over Printed Name <input type="text"/>		Date Signed <input type="text"/>	
<b>52</b> 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"/>	

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

**L Reisser**



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