



TAX UPDATES

- ▶ Bureau of Internal Revenue



**Mahusay na Serbisyo
Katumbas ng Buwis Mo**



TAX UPDATES

Revenue Regulation 029-2025

Further Amending the "De Minimis" Benefits Provisions of Revenue Regulations (RR) No. 2-98, as Amended, Increasing the Ceiling of Non-Taxable Benefits

De minimis benefits



De minimis benefits

facilities or privileges of relatively small value and are offered or furnished by the employer merely as means of promoting the health, goodwill, contentment, or efficiency of his employees.



The aforementioned benefits are **NOT subject to income tax as well as from withholding tax on compensation income** of both managerial, and rank and file employees.

A. MONETIZED VALUE OF VACATION LEAVE CREDITS OF PRIVATE EMPLOYEES

OLD LIMIT	NEW LIMIT
not exceeding ten (10) days during the year;	not exceeding twelve (12) days during the year;



B. MONETIZED VALUE OF VACATION AND SICK LEAVE

SAME LIMIT

Monetized value of vacation and sick leave credits paid to government officials and employees;

SAME LIMIT

Monetized value of vacation and sick leave credits paid to government officials and employees;



C. MEDICAL CASH ALLOWANCE TO DEPENDENTS OF EMPLOYEES

OLD LIMIT	NEW LIMIT
not exceeding ₱ 1,500.00 per employee per semester of ₱ 250.00 per month;	not exceeding ₱ 2,000.00 per employee per semester or ₱ 333.00 per month;



D. RICE SUBSIDY

OLD LIMIT

₱2,000.00 or
one sack of 50kg
rice per month
amounting to
not more than
₱2,000.00 ;

NEW LIMIT

₱2,500.00 or
one sack of 50 kg
rice per month
amounting to not
more than
₱2,500.00;



E. UNIFORM AND CLOTHING ALLOWANCE



OLD LIMIT

not exceeding
₱6,000.00 per
annum;

NEW LIMIT

not exceeding
₱8,000.00 per
annum;



F. ACTUAL MEDICAL ASSISTANCE

e.g. medical allowance to cover medical and healthcare needs, annual medical/executive check-up, maternity assistance, and routine consultations,

OLD LIMIT

not exceeding
₱ 10,000.00
per annum;

NEW LIMIT

not exceeding
P12,000.00
per annum;



G. LAUNDRY ALLOWANCE

OLD LIMIT

not exceeding
₱300.00 per
month;

NEW LIMIT

not exceeding
₱ 400.00 per
month;

H. EMPLOYEES ACHIEVEMENT AWARDS

e. g. for length of service or safety achievement, in any form, whether in cash, gift certificate, or any tangible personal property

OLD LIMIT	NEW LIMIT
not exceeding ₱10,000.00 received by the employee under an established written plan which does not discriminate in favor of highly paid employees	not exceeding ₱ 12,000.00 received by the employee under an established written plan which does not discriminate in favor of highly paid employees;





I. CHRISTMAS GIFT AND MAJOR ANNIVERSARY CELEBRATIONS

OLD LIMIT	NEW LIMIT
not exceeding ₱5,000.00 per employee per annum	not exceeding P6,000.00 per employee per annum

J. DAILY MEAL ALLOWANCE FOR OVERTIME WORK AND NIGHT/GRAVEYARD SHIFT



OLD LIMIT

not exceeding twenty five percent (25%) of the basic minimum wage;

NEW LIMIT

not exceeding **thirty percent (30%)** of the basic minimum wage on a per region basis

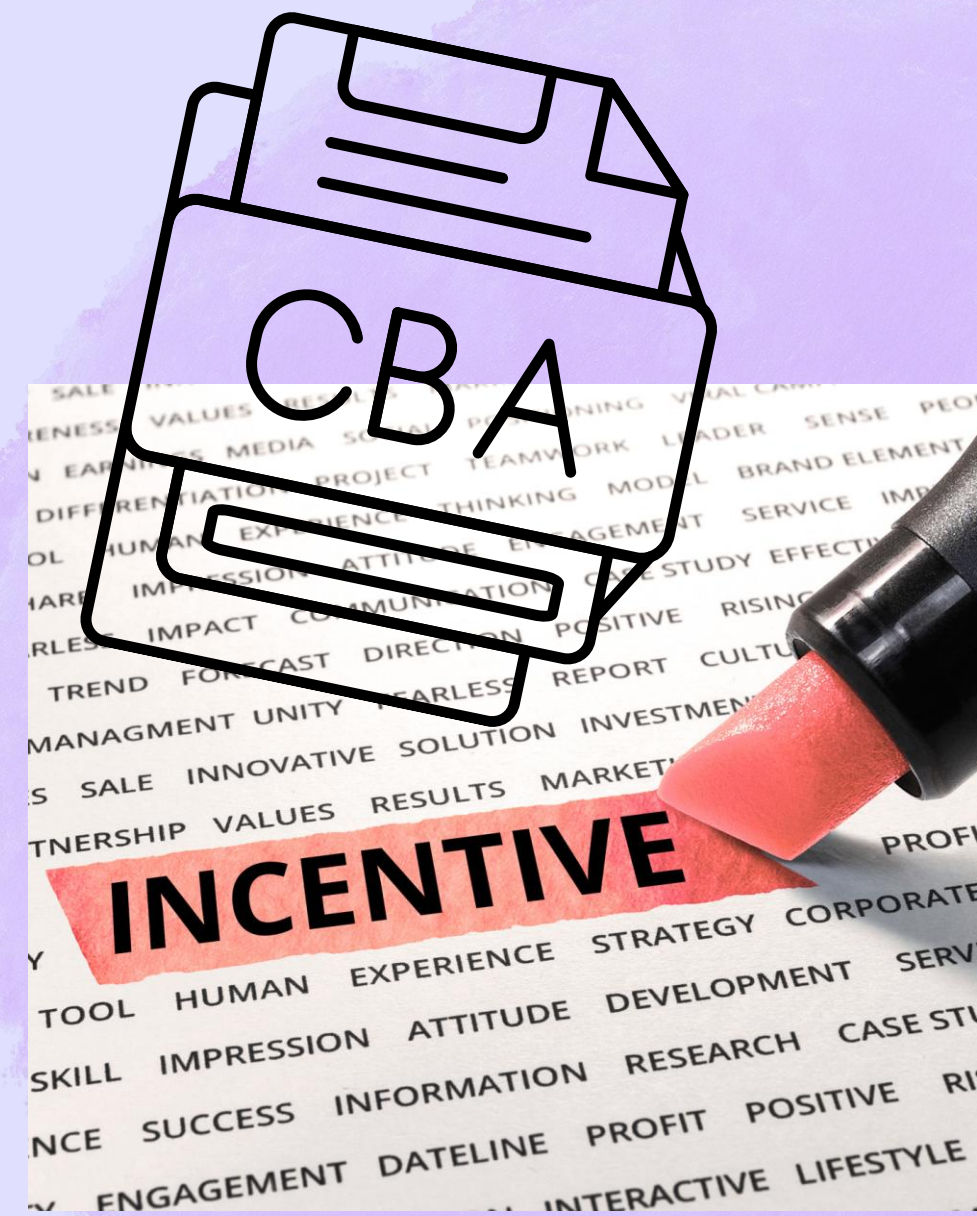
K. COLLECTIVE BARGAINING AGREEMENT (CBA) AND PRODUCTIVITY INCENTIVE SCHEMES PROVIDED

OLD LIMIT

that the total annual monetary value received from both CBA and productivity incentive schemes combined do not exceed ten thousand pesos (₱ 10,000.00) per employee per taxable year;

NEW LIMIT

that the total annual monetary value received from both CBA and productivity incentive schemes combined **do not exceed twelve thousand pesos (₱ 12,000.00)** per employee per taxable year.



DE MINIMIS BENEFITS



A. MONETIZED UNUSED VACATION LEAVE

OLD LIMIT

not exceeding twelve (10) days

NEW LIMIT

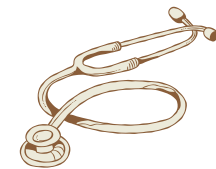
not exceeding twelve (12) days



B. MONETIZED VALUE OF VACATION AND SICK LEAVE

Monetized value of vacation & sick leave credits

Monetized value of vacation & sick leave credits



C. MEDICAL CASH ALLOWANCE TO DEPENDENTS OF EMPLOYEES

₱ 1,500.00 per semester

₱ 2,000.00 per semester



D. RICE SUBSIDY

₱ 2,000.00 per month

₱ 2,500.00 per month



E. UNIFORM AND CLOTHING ALLOWANCE

₱ 6,000.00 per annum

₱ 8,000.00 per annum



F. ACTUAL MEDICAL ASSISTANCE

₱ 10,000.00 per annum

₱ 12,000.00 per annum

DE MINIMIS BENEFITS



G. LAUNDRY ALLOWANCE

₱ 300.00
Per month

₱ 400.00
Per month



H. EMPLOYEES ACHIEVEMENT AWARDS

₱ 10,000.00
Per year

₱ 12,000.00
Per year



I. CHRISTMAS AND MAJOR ANNIVERSARY CELEBRATIONS

₱ 5,000.00
per year

₱ 6,000.00
per year



J. DAILY MEAL ALLOWANCE FOR OVERTIME WORK & NIGHT SHIFT

25% of
Min. Wage

30% of
Min. Wage



K. CBA & PRODUCTIVITY INCENTIVES

₱ 10,000.00
per annum

₱ 12,000.00
per annum

	OLD LIMIT	NEW LIMIT
G. LAUNDRY ALLOWANCE	₱ 300.00 Per month	₱ 400.00 Per month
H. EMPLOYEES ACHIEVEMENT AWARDS	₱ 10,000.00 Per year	₱ 12,000.00 Per year
I. CHRISTMAS AND MAJOR ANNIVERSARY CELEBRATIONS	₱ 5,000.00 per year	₱ 6,000.00 per year
J. DAILY MEAL ALLOWANCE FOR OVERTIME WORK & NIGHT SHIFT	25% of Min. Wage	30% of Min. Wage
K. CBA & PRODUCTIVITY INCENTIVES	₱ 10,000.00 per annum	₱ 12,000.00 per annum

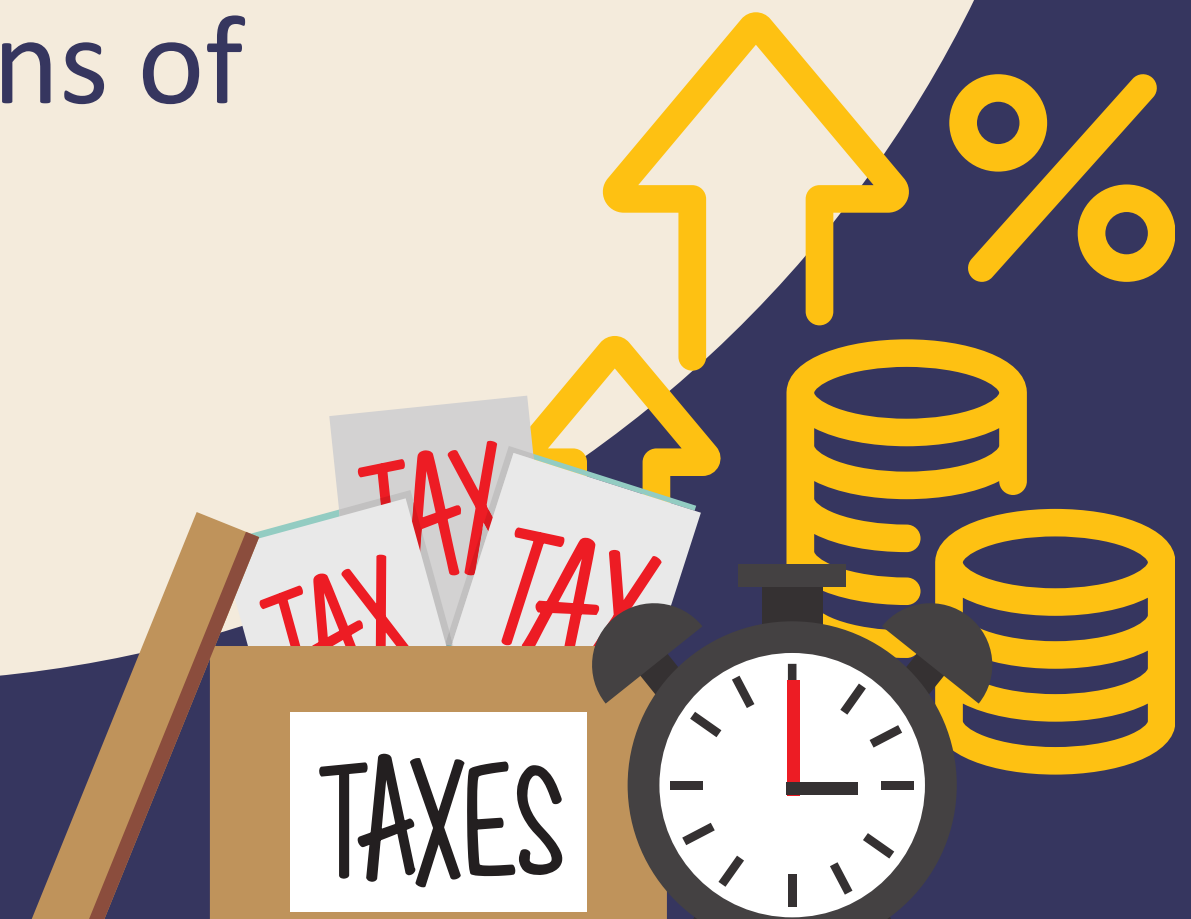
Importance of Withholding Tax System



Importance of Withholding Tax System...

It is considered as an effective tool in the collection of taxes for the following reasons:

- ➔ It encourages voluntary compliance;
- ➔ It reduces cost of collection effort;
- ➔ It prevents delinquencies and revenue loss; and
- ➔ It prevents dry spell in the fiscal conditions of the government by providing revenues throughout the taxable year.



Persons Required to Deduct and Withhold

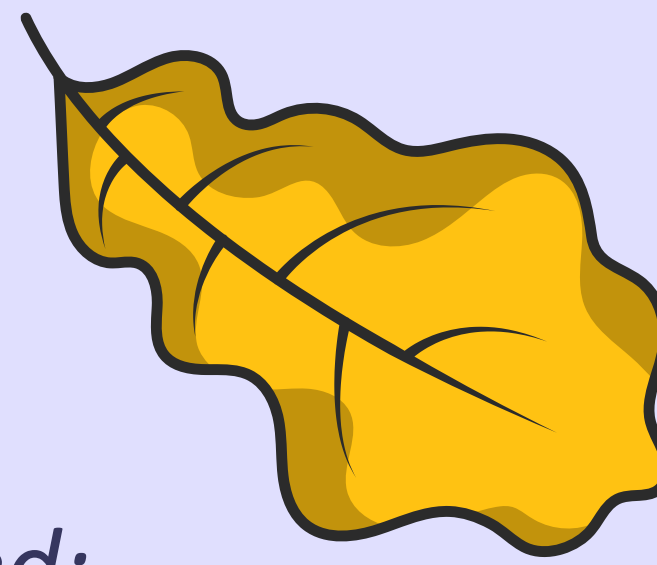


Persons Required to Deduct and Withhold...

WITHHOLDING AGENTS:

Withholding agents under Revenue Regulations 2-98, as amended:

- ➔ **Individuals engaged in business or practice of profession;**
- ➔ **Non-individuals (corporations, associations, partnership, cooperatives) whether engaged in business or not;**
- ➔ **All Government Agencies and its instrumentalities:**
 - **National Government Agencies (NGAs)**
 - **Government-owned or Controlled Corporations (GOCCs)**
 - **Local Government Units including Barangays (LGUs).**



DUTIES AND OBLIGATIONS OF A WITHHOLDING AGENT

1. To Register
2. To Withhold the Correct Amount of Taxes
3. To Remit on Time the Taxes Withheld
4. To File Annual Information Returns
5. To Issue Withholding Tax Certificates

DUTIES AND OBLIGATIONS:

1. To Register

BIR Form 1901, 1903 or 1905

(To be filled out by BIR) DLN: _____

Application for Registration BIR Form No. **1901**
October 2025 (ENCS) P1

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

For Self-Employed (Single Proprietor/Professional),
Mixed Income Individuals, Non-Resident Alien
Engaged in Trade/Business, Estate and Trust

TIN to be issued, if applicable (To be filled out by BIR)

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

1 Registering Office Head Office Branch Office Facility

2 BIR Registration Date (To be filled out by BIR) (MM/DD/YYYY)

3 PhilSys Card Number (PCN)

Part I - Taxpayer Information

4 Taxpayer Identification Number (TIN) (For Taxpayer with Existing TIN) _____

5 RDO Code (To be filled out by BIR) _____

6 Taxpayer Type

Single Proprietorship Only (Resident Citizen) Mixed Income Earner - Compensation Income Earner & Professional

Single Proprietor - Digital Service Provider Mixed Income Earner - Compensation Income Earner, Single Proprietor & Professional

Resident Alien - Single Proprietorship Non-Resident Alien Engaged in Trade/Business

Resident Alien - Professional Estate - Filipino Citizen

Professional - Licensed (PRC, IBP) Estate - Foreign National

Professional - In General Trust - Filipino Citizen

Professional and Single Proprietor Trust - Foreign National

Mixed Income Earner - Compensation Income Earner & Single Proprietor

7 Taxpayer's Name (Last Name) (First Name) (Middle Name) (Suffix) (Nickname)

8 Gender Male Female

9 Civil Status Single Married Widow/er Legally Separated

10 Date of Birth/Organization (In case of Estate/Trust) (MM/DD/YYYY)

11 Place of Birth (if applicable)

12 Mother's Maiden Name

13 Father's Name

14 Citizenship

15 Other Citizenship

16 Local Residence Address
Unit/Room/Floor/Building No. Building Name/Tower Lot/Block/Phase/House No. Street Name Subdivision/Village/Zone
Barangay Town/District Municipality/City Province ZIP Code

17 Business Address
Unit/Room/Floor/Building No. Building Name/Tower Lot/Block/Phase/House No. Street Name Subdivision/Village/Zone
Barangay Town/District Municipality/City Province ZIP Code

18 Foreign Address

19 Municipality Code (To be filled out by BIR)

20 Purpose of TIN Application

(To be filled out by BIR) DLN: _____

Application for Registration BIR Form No. **1903**
October 2025 (ENCS) P1

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

For Corporations, Partnerships (Taxable/Non-Taxable),
Including GAIs, LGUs, Cooperatives and Associations

TIN to be issued, if applicable (To be filled out by BIR)

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

1 Registering Office Head Office Branch Office Facility

2 BIR Registration Date (To be filled out by BIR) (MM/DD/YYYY)

Part I - Taxpayer Information

3 Taxpayer Identification Number (TIN) (For Taxpayer with existing TIN) _____

4 RDO Code (To be filled out by BIR) _____

5 Taxpayer Type

One Person Corporation National Government Agency

Domestic Corporation Local Government Unit

Non-Stock, Non-Profit Organization Resident Foreign Corporation

Joint Venture Regional Operating Headquarter

General Professional Partnership (GPP) Regional or Area Headquarter

General Partnership Non-Resident Foreign Corporation

Limited Partnership Non-Resident Foreign Corporation - Digital Service Provider

Cooperative Non-Resident Foreign Partnership

Government Owned and Controlled Corporation (GOCC) Foreign Embassy and International Organization

6 Registered Name (Copy exact name appearing in SEC Certificate of Registration/Charter/Cooperative Development Authority/HLURB)

7 Date of Incorporation/Organization/Cooperation (MM/DD/YYYY)

8 Taxable Year/Accounting Period Calendar Year Fiscal Year

9 Accounting Start Month (For Fiscal Year Only)

Effectivity Date (MM/DD/YYYY)

10 Business Address
Unit/Room/Floor/Building No. Building Name/Tower Lot/Block/Phase/House No. Street Name Subdivision/Village/Zone
Barangay Town/District Municipality/City Province ZIP Code

11 Foreign Address, if applicable

12 Municipality Code (To be filled out by BIR)

13 Purpose of TIN Application

14 Preferred Contact Type
 Landline Number Fax Number Mobile Number Official Email Address (required)

Part II - Taxpayer Classification

15 How much is your expected Annual Gross Sales (GS)?

Micro - GS is less than Three Million Pesos (P3M) (Micro) Medium - GS is Twenty Million Pesos (P20M) to Less than One Billion Pesos (P1B)

Small - GS is Three Million Pesos (P3M) to less than 20 Million Pesos (P20M) Large - GS is One Billion Pesos (P1B) and above

Part III - Authorized Representative

(To be filled out by BIR) DLN: _____

Application for Registration Information Update/Correction/Cancellation BIR Form No. **1905**
October 2025 (ENCS) P1

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

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

PART I - TAXPAYER INFORMATION

1 Taxpayer Identification Number (TIN) _____

2 RDO Code _____

3 Contact Number (Landline/Mobile No.) _____

4 Registered Name (If Individual, Last Name, First Name, Middle Name, Suffix) (If Non-Individual, Registered Name)

PART II - REASON/DETAILS OF REGISTRATION INFORMATION UPDATE/CORRECTION

5 Replacement/Cancellation of

FORM/S

A. Certificate of Registration (COR)

B. Authority to Print (ATP) Receipts/Invoices

C. Tax Clearance Certificate of Liabilities (TCL)

D. Taxpayer Identification Number (TIN) Card

E. Others (specify) _____

REASON/DETAILS

Lost/Damaged

Change of Accredited Printer as Requested by the taxpayer

Correction/Change/Update of Registration Information

Others (specify) _____

6 Other Updates

Closure of Business (proceed to Number 8)

Change of Civil Status (proceed to Number 9)

Register/Update of Books of Accounts (proceed to Number 10)

Avail of 8% Income Tax Rate Option

Others (specify) _____

7 Correction/Change/Update of Registration Information

A. UPDATE REGISTERED NAME/TRADE NAME

Change in Registered Name Change in Trade Name Additional Trade Name

Old _____

New _____

B. CHANGE IN REGISTERED ADDRESS

Transfer within same RDO Transfer to another RDO

From (Old RDO) _____ To (New RDO) _____

New Address

Unit/Room/Floor/Building No. Building Name/Tower Lot/Block/Phase/House No.
Street Name Subdivision/Village/Zone
Barangay Town/District Municipality/City Province ZIP Code

DUTIES AND OBLIGATIONS

2. To Withhold the Correct Amount of Taxes

BIR Form 1601C, 0619E & 1601EQ

For BIR Use Only: BCS/Item: 1601-C
Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No. 1601-C
January 2018 (ENCS)
Page 1

Monthly Remittance Return of Income Taxes Withheld on Compensation

1 For the Month (MM/YYYY) 2 Amended Return? 3 Any Taxes Withheld? 4 Number of Sheet/s Attached 5 ATC

6 Taxpayer Identification Number (TIN) 7 RDO Code

8 Withholding Agent's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)

9 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1502)

10 Contact Number 11 Category of Withholding Agent Private Government

12 Email Address

13 Are there payees availing of tax relief under Special Law or International Tax Treaty? Yes No 13A If yes, specify

Part II - Computation of Tax

14 Total Amount of Compensation
Less: Non-Taxable/Exempt Compensation

15 Statutory Minimum Wage for Minimum Wage Earners (MWEs)

16 Holiday Pay, Overtime Pay, Night Shift Differential Pay, Hazard Pay (for MWEs only)

17 13th Month Pay and Other Benefits

18 De Minimis Benefits

19 SSS, GSIS, PHIC, HDMF Mandatory Contributions & Union Dues (employee's share only)

20 Other Non-Taxable Compensation (specify)

21 Total Non-Taxable Compensation (Sum of items 15 to 20)

22 Total Taxable Compensation (Item 14 Less Item 21)

23 Less: Taxable compensation not subject to withholding tax (for employees other than MWEs receiving P250.00 & below for the year)

24 Net Taxable Compensation (Item 22 Less Item 23)

25 Total Taxes Withheld

26 Add/(Less): Adjustment of Taxes Withheld from Previous Month/s (From Part IV-Schedule 1, Item 4)

27 Taxes Withheld for Remittance (Sum of items 25 and 26)

28 Less: Tax Remitted in Return Previously Filed, if this is an amended return

29 Other Remittances Made (specify)

30 Total Tax Remittances Made (Sum of items 28 and 29)

31 Tax Still Due/(Over-remittance) (Item 27 Less Item 30)

Add: Penalties 32 Surcharge
33 Interest
34 Compromise

35 Total Penalties (Sum of items 32 to 34)

36 TOTAL AMOUNT STILL DUE/(Over-remittance) (Sum of items 31 and 35)

37 Cash/Bank Debit Memo
38 Check
39 Tax Debit Memo
40 Others (specify below)

Machine Validation/Revenue Official Receipt Details (if not filed with an Authorized Agent Bank) Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)

*NOTE: Please read the BIR Data Privacy Policy found in the BIR website (www.bir.gov.ph)

For BIR Use Only: BCS/Item: 0619-E
Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No. 0619-E
January 2018
Page 1

Monthly Remittance Form of Creditable Income Taxes Withheld (Expanded)

1 For the Month of (MM/YYYY) 2 Due Date (MM/DD/YYYY) 3 Amended Form? 4 Any Taxes Withheld? 5 ATC 6 Tax Type Code

7 Taxpayer Identification Number (TIN) 8 RDO Code

9 Withholding Agent's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)

10 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1502)

11 Contact Number 12 Category of Withholding Agent Private Government

13 Email Address

Part II - Tax Remittance

14 Amount of Remittance

15 Less: Amount Remitted from Previously Filed Form, if this is an amended form

16 Net Amount of Remittance (Item 14 Less Item 15)

17 Add: Penalties
17A Surcharge
17B Interest
17C Compromise
17D Total Penalties (Sum of items 17A to 17C)

18 Total Amount of Remittance (Sum of items 16 and 17D)

19 Cash/Bank Debit Memo
20 Check
21 Tax Debit Memo
22 Others (specify below)

Machine Validation/Revenue Official Receipt Details (if not filed with an Authorized Agent Bank) Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)

*NOTE: Please read the BIR Data Privacy Policy found in the BIR website (www.bir.gov.ph)

For BIR Use Only: BCS/Item: 1601-EQ
Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No. 1601-EQ
January 2019 (ENCS)
Page 1

Quarterly Remittance Return of Creditable Income Taxes Withheld (Expanded)

1 For the Year 2 Quarter 1st 2nd 3rd 4th 3 Amended Return? 4 Any Taxes Withheld? 5 No. of Sheet/s Attached

6 Taxpayer Identification Number (TIN) 7 RDO Code

8 Withholding Agent's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)

9 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1502)

10 Contact Number 11 Category of Withholding Agent Private Government

12 Email Address

Part II - Computation of Tax

ATC	Tax Base (Consolidated for the Quarter)	Tax Rate	Tax Withheld (Consolidated for the Quarter)
13			
14			
15			
16			
17			
18			

19 Total Taxes Withheld for the Quarter (Sum of items 13 to 18)

20 Less: Remittances Made: 1st Month of the Quarter

21 2nd Month of the Quarter

22 Tax Remitted in Return Previously Filed, if this is an amended return

23 Over-remittance from Previous Quarter of the same taxable year

24 Other Payments Made (please attach proof of payments - BIR Form No. 0605)

25 Total Remittances Made (Sum of items 20 to 24)

26 Tax Still Due/(Over-remittance) (Item 19 Less Item 25)

Add: Penalties 27 Surcharge
28 Interest
29 Compromise
30 Total Penalties (Sum of items 27 to 29)

31 TOTAL AMOUNT STILL DUE/(Over-remittance) (Sum of items 26 and 30)

If over-remittance, mark one (1) box only To be refunded To be issued Tax Credit Certificate To be carried over to the next quarter within the same calendar year (not applicable for succeeding year)

Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (Indicate Title/Designation and TIN)

Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent (Indicate Title/Designation and TIN)

Tax Agent Accreditation No./Attorney's Roll No. (if applicable) Date of Issue (MM/DD/YYYY) Date of Expiry (MM/DD/YYYY)

Part III - Details of Payment

Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount
32 Cash/Bank Debit Memo				
33 Check				
34 Tax Debit Memo				
35 Others (specify below)				

Machine Validation/Revenue Official Receipt Details (if not filed with an Authorized Agent Bank) Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)

*NOTE: Please read the BIR Data Privacy Policy in the BIR website (www.bir.gov.ph)

DUTIES AND OBLIGATIONS:

2. To Withhold the Correct Amount of Taxes

(BIR Form 1600-VT & 1600PT)

For BIR Use Only BCS/Item: Republic of the Philippines Department of Finance Bureau of Internal Revenue

BIR Form No. **1600-VT** January 2018 Page 1
Monthly Remittance Return of Value-Added Tax Withheld
 Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Taxpayer. 1600-VT 01/18 P1

1 For the month (MM/20YY) **2 0** 2 Amended Return? Yes No 3 Any Tax Withheld? Yes No 4 Number of Sheet's Attached

Part I - Background Information

5 Taxpayer Identification Number (TIN) 6 RDO Code
 7 Withholding Agent's Name (Last Name, First Name, Middle Name for Individuals OR Registered Name for Non-Individuals)
 8 Registered Address (include complete address; if branch, indicate the branch address; if the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1902)
 8A ZIP Code
 9 Contact Number 10 Category of Withholding Agent Private Government
 11 Email Address

12 Are you availing of tax relief under Special Law or International Tax Treaty? Yes No 12A If Yes, specify

Part II - Computation of Tax

ATC	Tax Base	Tax Rate	Tax Withheld
13		%	
14		%	
15		%	
16		%	
17		%	
18	Total Taxes Withheld (Sum of items 13 to 17)		
19	Less: Taxes Remitted in Return Previously Filed, if this is an Amended Return		
20	Other Payments Made (attach proof)		
21	Total Tax Payments Made (Sum of items 19 & 20)		
22	Tax Still Due (Overremittance) (Item 18 Less Item 21)		
23	Add: Penalties		
24	Interest		
25	Compromise		
26	Total Penalties (Sum of items 23 to 25)		
27	TOTAL AMOUNT STILL DUE (Overremittance) (Sum of items 22 and 26)		

If overremittance, apply for tax refund using BIR Form No. 1914 (Application for Tax Credits / Refunds).

I/We declare under the penalties of perjury that this return, and all its attachments, have 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. (If Authorized Representative, attach authorization letter)

For Individual: Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (Indicate title/designation and TIN)
 For Non-Individual: Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent (Indicate title/designation and TIN)

Tax Agent Accreditation No. / Attorney's Roll No. (if applicable) Date of Issue (MM/DD/YYYY) Expiry Date (MM/DD/YYYY)

Part III - Details of Payment

Particulars	Drawee Bank/ Bank Code/Agency	Number	Date (MM/DD/YYYY)	Amount
28				
29				
30				
31	Others (Specify below)			

Machine Validator/Revenue Official Receipt (ROR) Details (if not filed with an Authorized Agent Bank) Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)

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

For BIR Use Only BCS/Item: Republic of the Philippines Department of Finance Bureau of Internal Revenue

BIR Form No. **1600-PT** January 2018 Page 1
Monthly Remittance Return of Other Percentage Taxes Withheld
 Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Taxpayer. 1600-PT 01/18 P1

1 For the month (MM/20YY) **2 0** 2 Amended Return? Yes No 3 Any Tax Withheld? Yes No 4 Number of Sheet's Attached

Part I - Background Information

5 Taxpayer Identification Number (TIN) 6 RDO Code
 7 Withholding Agent's Name (Last Name, First Name, Middle Name for Individuals OR Registered Name for Non-Individuals)
 8 Registered Address (include complete address; if branch, indicate the branch address; if the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1902)
 8A ZIP Code
 9 Contact Number 10 Category of Withholding Agent Private Government
 11 Email Address

12 Are you availing of tax relief under Special Law or International Tax Treaty? Yes No 12A If Yes, specify

Part II - Computation of Tax

ATC	Tax Base	Tax Rate	Tax Withheld
13		%	
14		%	
15		%	
16		%	
17		%	
18	Total Taxes Withheld (Sum of items 13 to 17)		
19	Less: Taxes Remitted in Return Previously Filed, if this is an Amended Return		
20	Other Payments Made (attach proof)		
21	Total Tax Payments Made (Sum of items 19 & 20)		
22	Tax Still Due (Overremittance) (Item 18 Less Item 21)		
23	Add: Penalties		
24	Interest		
25	Compromise		
26	Total Penalties (Sum of items 23 to 25)		
27	TOTAL AMOUNT STILL DUE (Overremittance) (Sum of items 22 and 26)		

If overremittance, apply for tax refund using BIR Form No. 1914 (Application for Tax Credits / Refunds).

I/We declare under the penalties of perjury that this return, and all its attachments, have 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. (If Authorized Representative, attach authorization letter)

For Individual: Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (Indicate title/designation and TIN)
 For Non-Individual: Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent (Indicate title/designation and TIN)

Tax Agent Accreditation No. / Attorney's Roll No. (if applicable) Date of Issue (MM/DD/YYYY) Expiry Date (MM/DD/YYYY)

Part III - Details of Payment

Particulars	Drawee Bank/ Bank Code/Agency	Number	Date (MM/DD/YYYY)	Amount
28				
29				
30				
31	Others (Specify below)			

Machine Validator/Revenue Official Receipt (ROR) Details (if not filed with an Authorized Agent Bank) Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)

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

DUTIES AND OBLIGATIONS:

3. To Remit on Time the Taxes Withheld



Provides the link for ePayment Channels of AABs that taxpayers can access for the electronic payment of their tax dues and liabilities, ePayment Channels accept tax payments through the use of either online, credit / debit / prepaid cards, and mobile payments.

Available ePayment Gateways:



ATM Card / BancNet / PesoNet
Instructional Video



thru Landbank Link.biz Portal
Instructional Video



GCash



Development Bank of the Philippines



Instructional Video



User Instruction



Individual Account
Corporate Account
Thru UPAY via Instapay (Individual Non-
Unionbank Account
UPAY Instructional Video

DUTIES AND OBLIGATIONS

4. To File Annual Information Returns

BIR Form 1604C & 1604E

For BIR BCS/ Use Only Item:

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BIR Form No. **1604-C**
Annual Information Return
of Income Taxes Withheld on Compensation
January 2018 (ENCS)
Page 1

1 For the Year (20YY) **20** 2 Amended Return? Yes No 3 Number of Sheet/s Attached

Part I – Background Information

4 Taxpayer Identification Number (TIN) 5 RDO Code

6 Withholding Agent's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)

7 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)

7A ZIP Code

8 Category of Withholding Agent Private Government 8A If private, top withholding agent? Yes No

9 Contact Number 10 Email Address

11 In case of overwithholding/overremittance after the year-end adjustments on compensation, have you released the refund/s to your employee/s? Yes No 11A If Yes, specify the date of refund (MM/DD/YYYY)

12 Total amount of overremittance on Tax withheld under compensation 13 Month of First Crediting of Overremittance (MM)

Part II – Summary of Remittances per BIR Form No. 1601-C

Month	Date of Remittance (MM/DD/YYYY)	Drawee Bank/ Bank Code/ Agency	TRA/eROR/eAR Number	Taxes Withheld
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
TOTAL				

Continuation of Part II

Month	Adjustment	Penalties	Total Amount Remitted
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
TOTAL			

I/We declare under the penalties of perjury that this return, and all its attachments, 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.

For Individual: Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (Indicate Title/Designation and TIN) Date of Issue (MM/DD/YYYY) Tax Agent Accreditation No./ Attorney's Roll No. (if applicable) Date of Expiry (MM/DD/YYYY)

For Non-Individual: Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent (Indicate Title/Designation and TIN) Date of Issue (MM/DD/YYYY) Date of Expiry (MM/DD/YYYY)

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

For BIR BCS/ Use Only Item:

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BIR Form No. **1604-E**
Annual Information Return
of Creditable Income Taxes Withheld (Expanded)/
Income Payments Exempt from Withholding Tax
January 2018 (ENCS)
Page 1

1 For the Year (20YY) **20** 2 Amended Return? Yes No 3 Number of Sheet/s Attached

Part I – Background Information

4 Taxpayer Identification Number (TIN) 5 RDO Code

6 Withholding Agent's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)

7 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)

7A ZIP Code

8 Category of Withholding Agent Private Government 8A If private, top withholding agent? Yes No

9 Contact Number 10 Email Address

Part II – Summary of Remittances

Schedule 1 – Remittance per BIR Form No. 1601-EQ

Quarter	Date of Remittance (MM/DD/YYYY)	Drawee Bank/ Bank Code/ Agency	TRA/eROR/eAR Number	Taxes Withheld	Penalties	Total Amount Remitted
1st Quarter						
2nd Quarter						
3rd Quarter						
4th Quarter						
TOTAL						

Schedule 2 – Remittance per BIR Form No. 1606

Month	Date of Remittance (MM/DD/YYYY)	Drawee Bank/ Bank Code/ Agency	TRA/eROR/eAR Number	Taxes Withheld	Penalties	Total Amount Remitted
January						
February						
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						
TOTAL						

I/We declare under the penalties of perjury that this return, and all its attachments, 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.

For Individual: Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (Indicate Title/Designation and TIN) Date of Issue (MM/DD/YYYY) Tax Agent Accreditation No./ Attorney's Roll No. (if applicable) Date of Expiry (MM/DD/YYYY)

For Non-Individual: Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent (Indicate Title/Designation and TIN) Date of Issue (MM/DD/YYYY) Date of Expiry (MM/DD/YYYY)

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

Withholding Tax on Compensation

Compensation or Wages

means all remuneration for services performed by an employee for his employer under an employer-employee relationship unless exempted by the NIRC and pertinent laws.

Kinds of Compensation

Regular Compensation

Includes basic salary, fixed allowances for representation, transportation and others paid to an employee

Supplementary Compensation

Includes payments to an employee in addition to the regular compensation

Commissions, Overtime pay, Fees(including director's fees), Profit Sharing, Monetization of leave credits, Sick Leave, Fringe Benefits received by rank & file employee, Hazard Pay, Taxable 13th Month Pay, Other remuneration received from an employer-employee relationship

Timeline for the withholding compensation



Monthly Withholding Tax Return & Remittance (BIR Form 1601-C)

- Deadline: On or before the 10th day of the month following the month in which compensation was paid;
for December withholding: January 25 of the following year.
- Legal basis: RR 2-98(as amended); RR 11-2018

ANNEX E OF RR 11-2018

REVISED WITHHOLDING TAX TABLE						
Effective January 1, 2023 and onwards						
DAILY	1	2	3	4	5	6
Compensation Range	P 685 and below	P 685 – P 1,095	P 1,096 – P 2,191	P 2,192 – P 5,478	P 5,479 – P 21,917	P 21,918 and above
Prescribed Withholding Tax	0.00	0.00 + 15% over P 685	P 61.65 + 20% over P 1,096	P 280.85 + 25% over P2,192	P 1,102.60 + 30% over P 5,479	P 6,034.00.30 + 35% over P 21,918
WEEKLY	1	2	3	4	5	6
Compensation Range	P 4,808 and below	P 4,808 – P 7,691	P 7,692 – P 15,384	P 15,385 – P 38,461	P 38,462 – P 153,845	P 153,846 and above
Prescribed Withholding Tax	0.00	0.00 + 15% over P 4,808	P 432.60 + 20% over P 7,692	P 1,971.20 + 25% over P 15,385	P 7,740.45 + 30% over P 38,462	P 42,355.65 + 35% over P 153,846
SEMI-MONTHLY	1	2	3	4	5	6
Compensation Range	P 10,417 and below	P 10,417 – P 16,666	P 16,667 – P 33,332	P 33,333 – P 83,332	P 83,333 – P 333,332	P 333,333 and above
Prescribed Withholding Tax	0.00	0.00 + 15% over P 10,417	P 937.50 + 20% over P 16,667	P 4,270.70 + 25% over P 33,333	P 16,770.70 + 30% over P 83,333	P 91,770.70 + 35% over P 333,333
MONTHLY	1	2	3	4	5	6
Compensation Range	P 20,833 and below	P 20,833 – P 33,332	P 33,333 – P66,666	P 66,667 – P 166,666	P 166,667 – P666,666	P 666,667 and above
Prescribed Withholding Tax	0.00	0.00 + 15% over P 20,833	P 1,875.00 + 20% over P 33,333	P 8,541.80 + 25% over P 66,667	P 33,541.80 + 30% over P 166,667	P 183,541.80 + 35% over P 666,667

SAMPLE COMPUTATION OF MONTHLY WITHHOLDING TAX ON COMPENSATION

→ ILLUSTRATION 1:

Mr. Juan, an employee of Dela Cruz Company, is receiving semi-monthly compensation in the amount of P15,500.00, net of mandatory contributions.



ANNEX E OF RR 11-2018

Total taxable compensation	₱ 15,500.00
Less: Compensation Range (Minimum)	<u>10,417.00</u>
Excess	₱ 5,083.00

Withholding tax shall be computed as follows:

Predetermined Tax on ₱10,417.00	₱ 0.00
Add: Tax on the excess (₱5,083.00 x 15%)	<u>762.45</u>
Total Semi-Monthly withholding tax	₱ 762.45

SEMI-MONTHLY	1	2	3	4	5	6
Compensation Range	P 10,417 and below	P 10,417 – P 16,666	P 16,667 – P 33,332	P 33,333 – P 83,332	P 83,333 – P 333,332	P 333,333 and above
Prescribed Withholding Tax	0.00	0.00 + 15% over P 10,417	P 937.50 + 20% over P 16,667	P 4,270.70 + 25% over P 33,333	P 16,770.70 + 30% over P 83,333	P 91,770.70 + 35% over P 333,333



SAMPLE COMPUTATION OF MONTHLY WITHHOLDING TAX ON COMPENSATION

→ ILLUSTRATION 2:

Ms. Ashley, an employee of Z Corp. is receiving regular monthly compensation in the amount of P165,000.00, net of mandatory contributions, with supplemental compensation in the amount of P5,000.00 for the month.

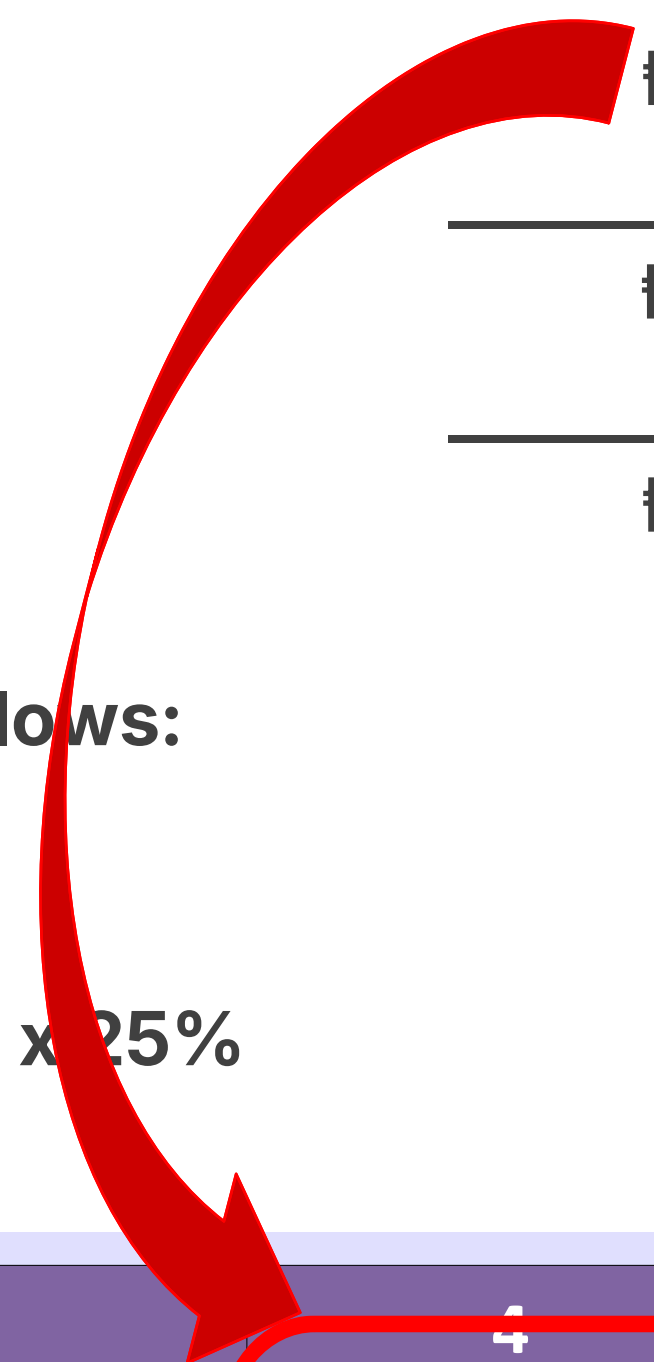


Total taxable compensation ₱ 165,000.00
Less: Compensation Range (Minimum) 66,667.00
Excess ₱ 98,333.00
Add: Supplemental Compensation 5,000.00
Total ₱ 103,333.00

Withholding tax shall be computed as follows:

On ₱66,667.00 ₱ 8,541.80
On Excess (₱165,000.00 - ₱66,667.00 + Supplemental compensation ₱5,000.00) x 25% 25,833.25
Total Monthly withholding tax ₱ 34,375.05

Monthly	1	2	3	4	5	6
Compensation Range	P 20,833 and below	P 20,833- P33,332	P 22,333- P66,666	P 66,667 – P 166,666	P 166,667 – P 666,666	P 666,667 and above
Prescribed Withholding Tax	0.00	0.0 +15% over P 20,833	P 1,875.00 +20% over P 33,333	P 8,541.80 +25% over P 66,667	P33,541.80 +25% over P166,667	P 183,541880 +35% over P 666,667



**Sample Computation of
Annualized
Withholding Tax w/
Monthly Withholding
Tax of P6,000.00**



Sample Computation of Annualized Withholding Tax w/ Monthly Withholding Tax of P6,000.00

		13TH MONTH	DE MINIMIS	EXCESS
Basic Salary(net of GSIS, PHIC & HDMF)				
40,000/month X 12	480,000.00			
13th Month Pay	40,000.00	40,000.00		
Christmas Gift	50,000.00		6,000.00	44,000.00
Uniform allowance	10,000.00		8,000.00	2,000.00
Rice allowance (2,000/month)	24,000.00		24,000.00	
Laundry allowance (1,000/month)	12,000.00		4,800.00	7,200.00
Transportation allowance (5,000/month)	60,000.00			
Cellphone allowance (5,000/ month)	60,000.00			
Medical cash allowance (10,000/ year)	10,000.00		4,000.00	6,000.00
total	746,000.00	40,000.00	46,800.00	59,200.00
13th Month + Other Benefits	(90,000.00)	(40,000.00)		(50,000.00)
De Minimis Benefits	(46,800.00)		(46,800.00)	
Taxable Income	609,200.00			
Computation of Tax Due				
On first 400,000.00	22,500.00			
Excess ((609,200 -400,000)x20%)	41,840.00			
Tax Due for the Year	64,340.00			
Less: Tax withheld (January to November)				
6,000 X 11 months	66,000.00			
Amont to be paid/(refunded) on or before 1/25/26	(1,660.00)			

INCOME TAX TABLE

STARTING JANUARY 1, 2023 ONWARDS

Not over P250,000	0%
Over P250,000 but not over P400,000	15% of the excess over P250,000
Over P400,000 but not over P800,000	P22,500 + 20% of the excess over P400,000
Over P800,000 but not over P2million	P102,500 + 25% of the excess over P800,000
Over P2Million but not over P8Million	P402,500 + 30% of the excess over P2Million
Over P8Million	P2,202,500 + 35% of the excess over P8Million

Tax Due	XXX
Less: Tax Withheld (January to November/termination date)	<u>(XXX)</u>

COLLECTIBLE: Tax Due > Tax Withheld Collect before payment of last salary

REFUNDABLE: Tax Due < Tax Withheld Refund on or before
January 25 or last
payment of salary

BREAK EVEN: Tax Due = Tax Withheld No more withholding for
December salary



Note:

If the **deficiency tax is more than the amount of last compensation** to be paid to an employee, the **employer shall be liable** to pay the amount of tax which cannot be collected from the employee. The obligation of the employee to the employer arising from the payment by the latter of the amount of tax which cannot be collected from the compensation of the employee is a **matter of settlement between the employee and employer.**

Timeline for the withholding compensation

1

Monthly Withholding Tax Return & Remittance (BIR Form 1601-C)

- Deadline: On or before the 10th day of the month following the month in which compensation was paid; for December withholding: January 25 of the following year.
- Legal basis: RR 2-98(as amended); RR 11-2018



2

Annual Withholding Tax Return (BIR Form 1604-C)

- Deadline: On or before January 31 of the succeeding year
- Legal basis: RR 2-98 (as amended)

1604-C Annual Information Return

For BIR Use Only BCS/Item:



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BIR Form No. 1604-C	Annual Information Return of Income Taxes Withheld on Compensation			1604-C 01/18 P1
January 2018 Page 1		Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Taxpayer		
1 For the Year (20YY)	2 0	2 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	3 Number of Sheet/s Attached	
Part I – Background Information				
4 Taxpayer Identification Number (TIN)				5 RDO Code
6 Withholding Agent's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)				
7 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)				
				7A ZIP Code
8 Category of Withholding Agent <input type="checkbox"/> Private <input type="checkbox"/> Government			8A If private, top withholding agent? <input type="checkbox"/> Yes <input type="checkbox"/> No	
9 Contact Number		10 Email Address		
11 In case of overwithholding/overremittance after the year-end adjustments on compensation, have you released the refund/s to your employee/s? <input type="checkbox"/> Yes <input type="checkbox"/> No				11A If Yes, specify the date of refund (MM/DD/YYYY)
12 Total amount of overremittance on Tax withheld under compensation			13 Month of First Crediting of Overremittance (MM)	
Part II – Summary of Remittances per BIR Form No. 1601-C				
Month	Date of Remittance (MM/DD/YYYY)	Drawee Bank/ Bank Code/ Agency	TRA/eROR/eAR Number	Taxes Withheld
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
TOTAL				
Continuation of Part II				
Month	Adjustment	Penalties	Total Amount Remitted	
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
TOTAL				
I/We declare under the penalties of perjury that this return, and all its attachments, 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.				
For Individual:			For Non-Individual:	
Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (Indicate Title/Designation and TIN)			Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent (Indicate Title/Designation and TIN)	
Tax Agent Accreditation No./ Attorney's Roll No. (if applicable)		Date of Issue (MM/DD/YYYY)	Date of Expiry (MM/DD/YYYY)	

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

ALPHALIST OF EMPLOYEES RMC 160-2022

ALPHABETICAL LIST OF EMPLOYEES/PAYEES FROM WHOM TAXES WERE WITHHELD (FORMAT ONLY)

Schedule 1 – Alphalist of Employees (Declared and Certified using BIR Form No. 2316)																		Annex "A"
P R E S E N T E M P L O Y E R																		
Seq. No	NAME OF EMPLOYEES			Nationality/ Resident (for foreigners only)	Current Employment Status*	PERIOD OF EMPLOYMENT		Reason of Separation,** if applicable	Gross Compensation Income (present employer)	NON-TAXABLE/EXEMPT					TAXABLE			
	Last Name	First Name	Middle Name			From (MM/DD)	To (MM/DD)			13 th Month Pay & Other Benefits	De Minimis Benefits	SSS, GSIS, PHIC, HDMF Contributions and Union Dues (employee share only)	Salaries (P250,000 & below) & Other Forms of Compensation	Total Non-Taxable/ Exempt Compensation Income (present employer)	Basic Salary (net of SSS, GSIS, PHIC, HDMF Contributions & Union Dues)	13 th Month Pay & Other Benefits (In Excess of Threshold)	Salaries and Other Forms of Compensation	Total Taxable Compensation Income (present employer)
1	2a	2b	2c	3	4	5a	5b	6	7a = (7f + 7j)	7b	7c	7d	7e	7f = (7b+7c+7d+7e)	7g	7h	7i	7j = (7g+7h+7i)
TOTALS									P	P	P	P	P	P	P	P	P	
Schedule 1 (continuation)																		
P R E V I O U S E M P L O Y E R																		
TIN (Previous Employer)	Employment Status*	Period of Employment		Reason of Separation,** if applicable	Gross Compensation Income (previous employer)	NON-TAXABLE					TAXABLE							
		From (MM/DD)	To (MM/DD)			13 th Month Pay & Other Benefits	De Minimis Benefits	SSS, GSIS, PHIC, HDMF Contributions & Union Dues (employee share only)	Salaries (P250,000 and below) and Other Forms of Compensation	Total Non-Taxable/Exempt Compensation Income (previous employer)	Basic Salary (net of SSS, GSIS, PHIC, HDMF Contributions & Union Dues)	13 th Month Pay & Other Benefits	Salaries and Other Forms of Compensation	Total Taxable Compensation Income (previous employer)				
8	9	10a	10b	11	12a = (12F + 12j)	12b	12c	12d	12e	12f=(12b+12c+12d+12e)	12g	12h	12i	12j = (12g+12h+12i)				
TOTALS						P	P	P	P	P	P	P	P	P				
Schedule 1 (continuation)																		
Total Taxable Compensation Income (Present & Previous Employer)	Tax Due (January to December)	Tax Withheld (January to November)		5% Tax Credit (PERA Act of 2008)	Year-End Adjustment (17a or 17b)		AMOUNT OF TAX WITHHELD AS ADJUSTED (To be reflected in BIR Form No. 2316 issued by the present employer)		Substituted Filing?*** Yes/No									
		Previous Employer	Present Employer		Amount Withheld and Paid for in December or Last Salary	Over Withheld Tax Refunded to Employee												
13 = (7j + 12j)	14	15a	15b	16	17a = 14 - (15a + 15b) - 16	17b = (15a + 15b + 16) - 14	18 = (15a + 15b + 16 + 17a) OR (15a + 15b + 16 - 17b)		19									
P	P	P	P	P	P	P	P		P									
* Current Employment Status:		REGULAR (R)	CASUAL (C)	CONTRACTUAL/PROJECT-BASED (CP)	SEASONAL (S)	PROBATIONARY (P)	APPRENTICES/LEARNERS (AL)											
R = Regular		- Those hired by the establishments on a permanent status.	- Workers whose work is not usually necessary and desirable to the usual business or trade of the employer.	- Workers whose employment has been fixed for a specific project or undertaking, the completion or termination of which has been determined at the time of engagement.	- Workers whose employment, specifically its timing and duration, is significantly influenced by seasonal factors.	- Workers on trial period during which the employer determines their fitness to qualify for regular employment, based on reasonable standards made known to them at the time of engagement.	- Workers who are covered by written apprenticeship/ learnership agreements with individual employers or any of the entities with duly recognized programs.											
C = Casual																		
CP = Contractual/Project-Based																		
S = Seasonal																		
P = Probationary																		
AL = Apprentices/Learners																		

ALPHALIST OF EMPLOYEES RMC 160-2022

ALPHABETICAL LIST OF EMPLOYEES/PAYEES FROM WHOM TAXES WERE WITHHELD (FORMAT ONLY)

Schedule 2 – Alphalist of Minimum Wage Earners (Declared and Certified using BIR Form No. 2316)

Seq. No.	NAME OF EMPLOYEES			Current Employment Status *	Region No. Where Assigned	PERIOD OF EMPLOYMENT		Reason of Separation, ** if applicable	Gross Compensation Income (present employer)	NON - TAXABLE											TAXABLE					
	Last Name	First Name	Middle Name			From (MM/DD)	To (MM/DD)			Basic/SMW per Day	Basic/SMW per Month	Basic/SMW per Year	Factor Used (No. of Days/Year)	Basic/SMW (actual) (net of SSS, GSIS, PHIC, HDMF Contributions & Union Dues)	Holiday Pay	Overtime Pay	Night Shift Differential	Hazard Pay	13 th Month Pay & Other Benefits	De Minimis Benefits	SSS, GSIS, PHIC, HDMF Contributions & Union Dues (employee share only)	Salaries and Other Forms of Compensation	Total Non-Taxable/Exempt Compensation (present employer)	13 th Month Pay & Other Benefits (In Excess of Threshold)	Salaries and Other Forms of Compensation	Total Taxable Compensation Income (present employer)
1	2a	2b	2c	3	4	5a	5b	6	7a=(7o+7r)	7b	7c	7d	7e	7f	7g	7h	7i	7j	7k	7l	7m	7n	7o = (sum of 7f to 7n)	7p	7q	7r = (7p+7q)
TOTALS									P	P	P	P		P	P	P	P	P	P	P	P	P	P	P	P	P

Schedule 2 (continuation)

TIN (previous employer)	Employment Status*	Period of Employment		Reason of Separation, ** if applicable	Gross Compensation Income (previous employer)	NON - TAXABLE											TAXABLE		
		From (MM/DD)	To (MM/DD)			Basic/SMW (actual) (net of SSS, GSIS, PHIC, HDMF Contributions & Union Dues)	Holiday Pay	Overtime Pay	Night Shift Differential	Hazard Pay	13 th Month Pay & Other Benefits	De Minimis Benefits	SSS, GSIS, PHIC, HDMF Contributions & Union Dues (employee share only)	Salaries and Other Forms of Compensation	Total Non-Taxable/Exempt Compensation (previous employer)	13 th Month Pay & Other Benefits	Salaries and Other Forms of Compensation	Total Taxable Compensation (previous employer)	
																			10a
8	9	10a	10b	11	12a=(12k + 12n)	12b	12c	12d	12e	12f	12g	12h	12i	12j	12k = (sum of 12b to 12j)	12l	12m	12n = (12l + 12m)	
TOTALS					P	P	P	P	P	P	P	P	P	P	P	P	P	P	

Schedule 2 (continuation)

Total Taxable Compensation Income (Present & Previous Employer)	Tax Due (January to December)	Tax Withheld (January to November)		5% Tax Credit (PERA Act of 2008)	Year-End Adjustment (17a or 17b)		AMOUNT OF TAX WITHHELD AS ADJUSTED (To be reflected in BIR Form No. 2316 issued by the present employer)	Substituted Filing?*** Yes/No
		Previous Employer	Present Employer		Amount Withheld and Paid for in December or Last Salary	Over Withheld Tax Refunded to Employee		
13	14	15a	15b	16	17a = 14 - (15a + 15b) - 16	17b = (15a + 15b + 16) - 14	18 = (15a + 15b + 16 + 17a) OR (15a + 15b + 16 - 17b)	19
P	P	P	P	P	P	P	P	

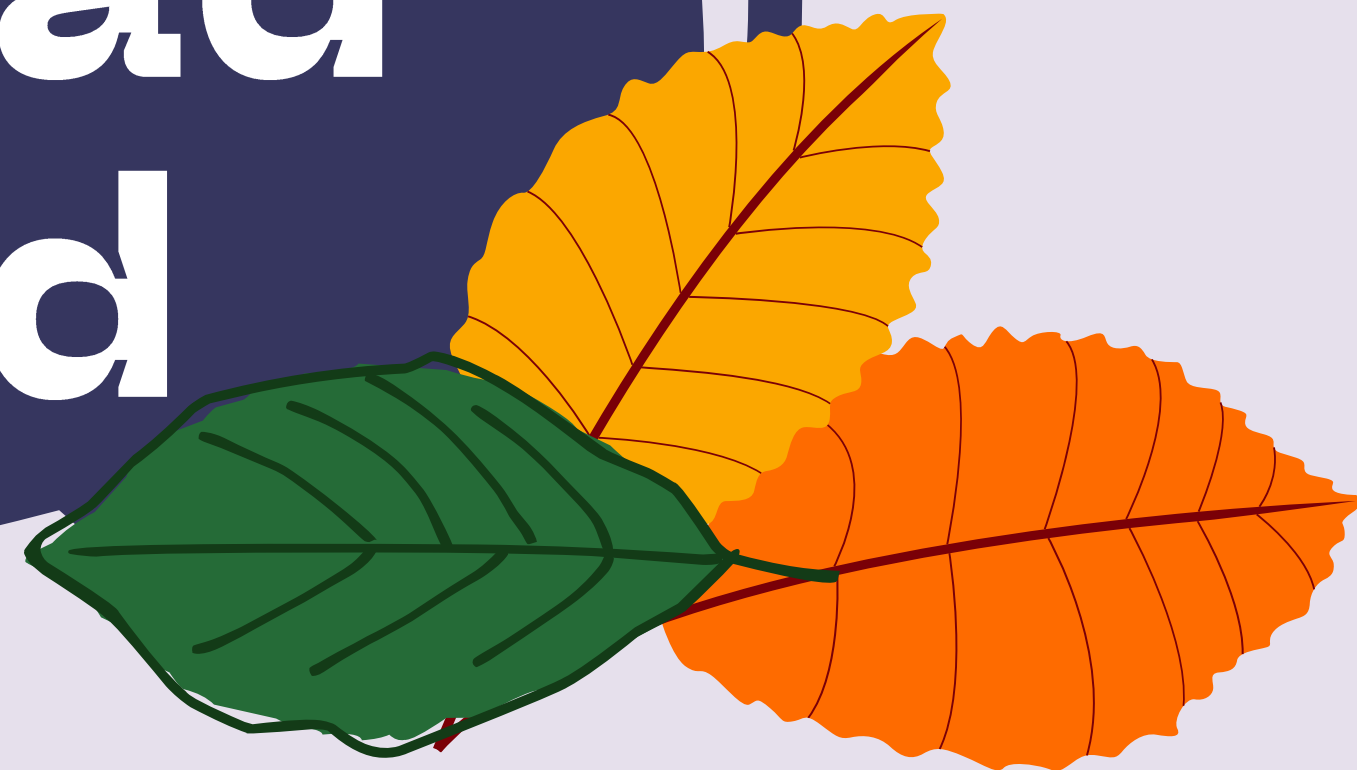
**Reason of Separation:

- T = Terminated/Resigned
- TR = Transferred
- R = Retirement
- D = Death

***Requisites of Substituted Filing:

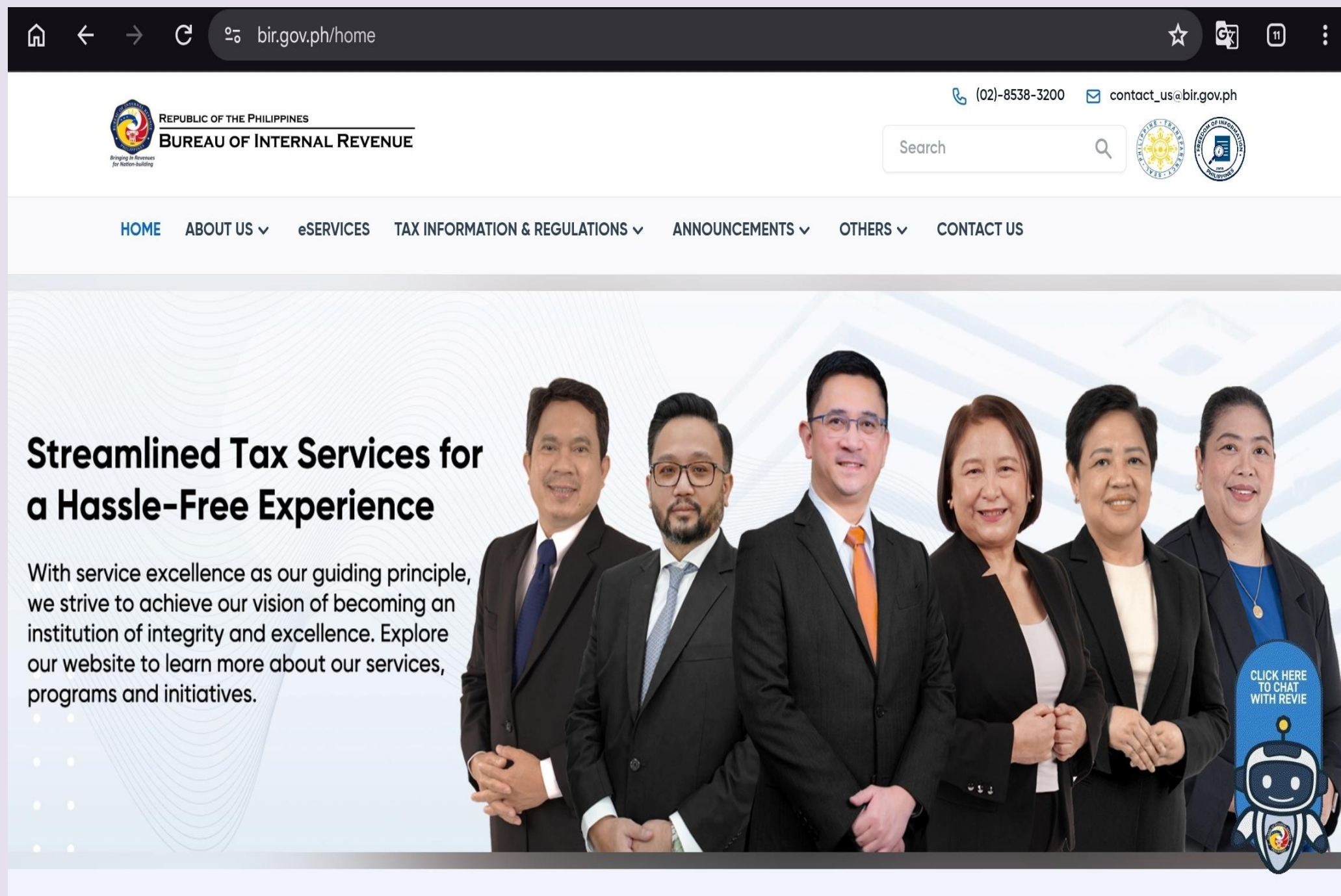
- 1.) Receiving purely compensation income regardless of amount;
- 2.) Working for only one employer in the Philippines for the calendar year;
- 3.) Income tax has been withheld correctly by the employer (tax due equals tax withheld);
- 4.) The employee's spouse also complies with all the three conditions stated above;
- 5.) Employer filed to BIR Form No. 1604-C with Alphalists of Employees on or before January 31 of the following year;
- 6.) Employer issues to each employee BIR Form No. 2316 (January 2018 (ENCS) or any later version) on or before January 31 of the following year or upon last payment of wage; and
- 7.) Employer to file/submit duplicate hard copy of BIR Form No. 2316 to the BIR not later than February 28 of the following year.

Guide to Download Job Aid



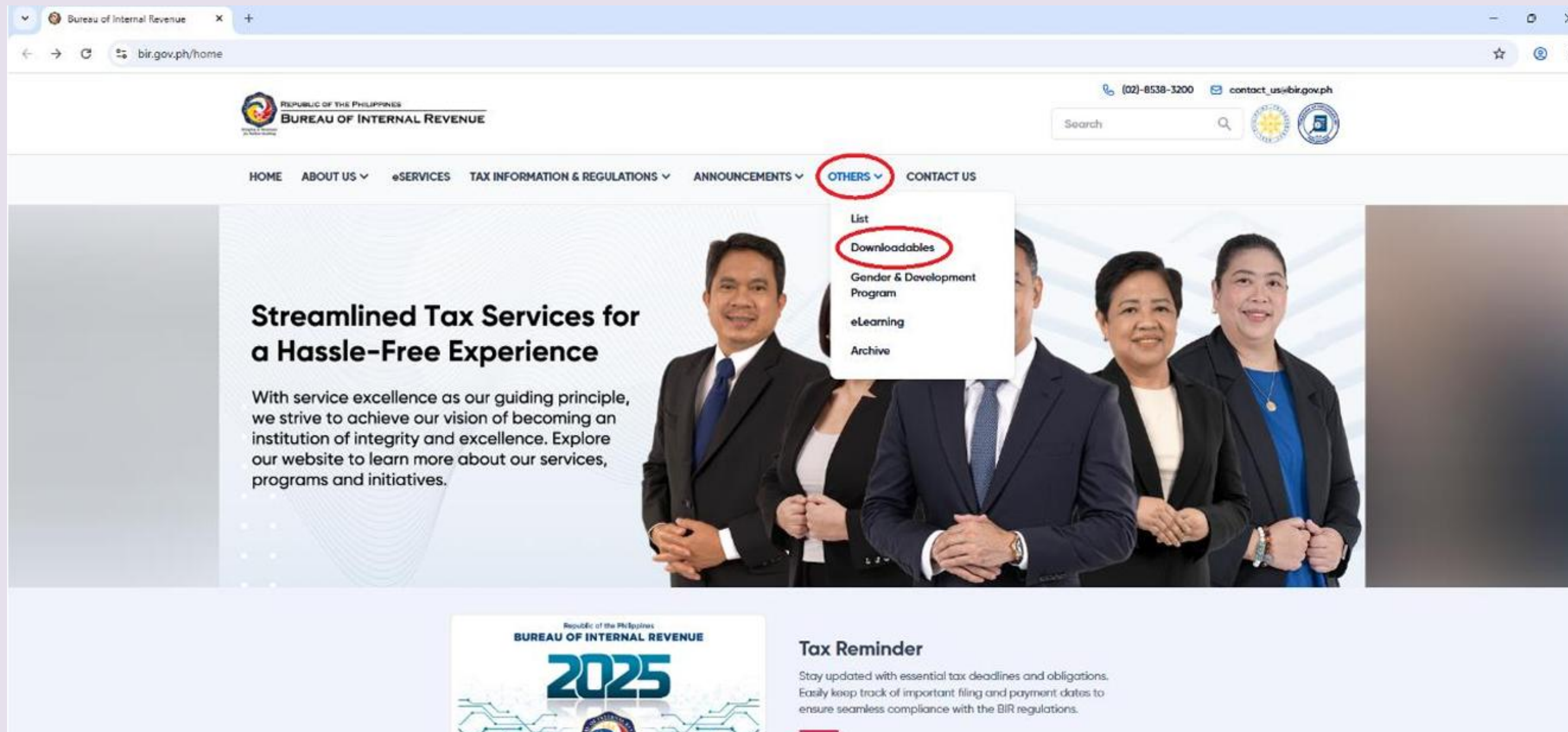
STEP 1:

Open the BIR website (*www.bir.gov.ph*)



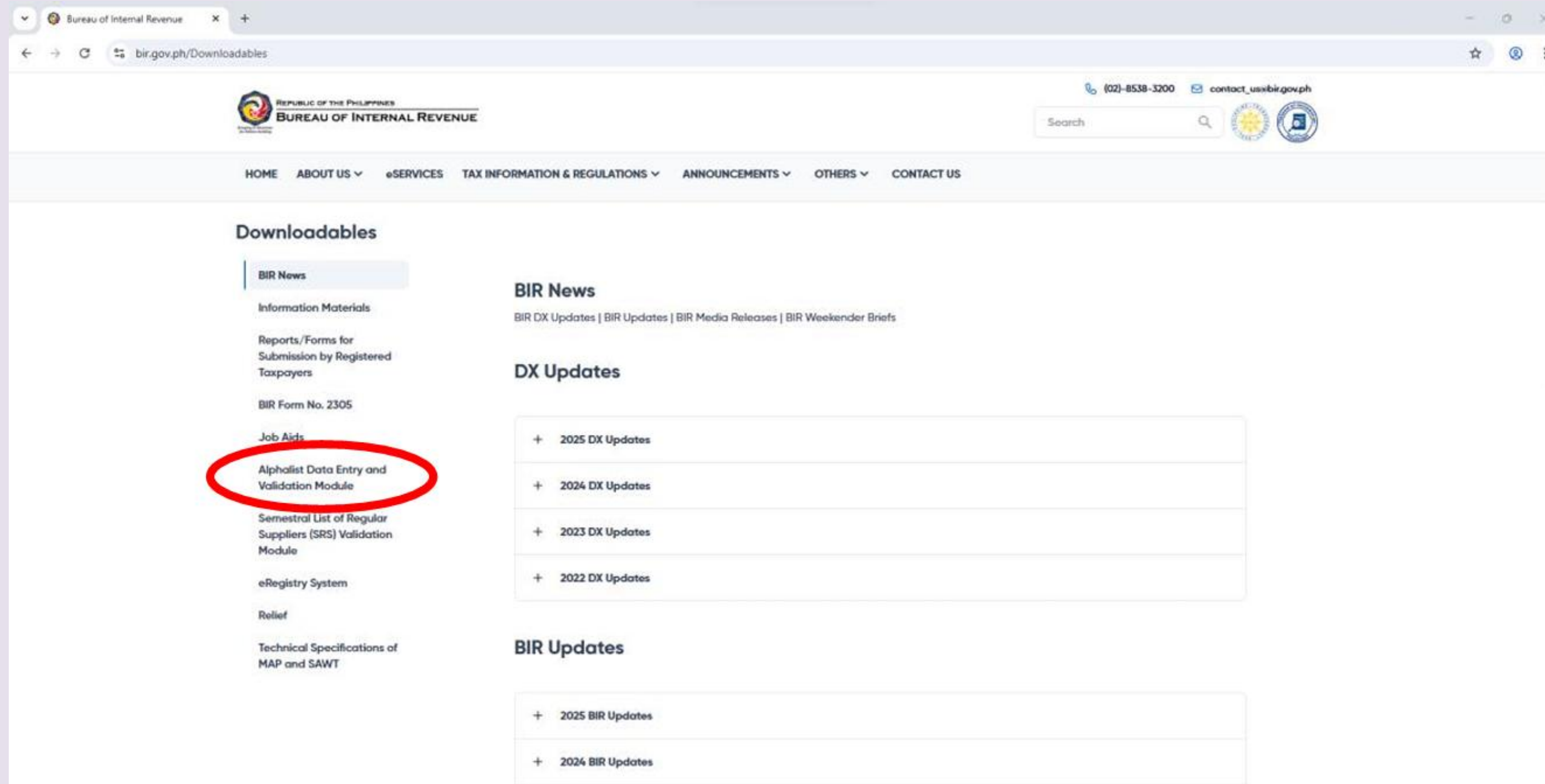
STEP 2:

Click “Others” found on the Menu bar of the website. Then select “Downloadables” from the drop-down menu.



STEP 3:

From the list of “Downloadables” items on the left side of the screen, select “Alphalist Data Entry and Validation Module”.



The screenshot displays the Bureau of Internal Revenue (BIR) website's 'Downloadables' page. The page features a navigation menu at the top with links for HOME, ABOUT US, eSERVICES, TAX INFORMATION & REGULATIONS, ANNOUNCEMENTS, OTHERS, and CONTACT US. Below the navigation, the 'Downloadables' section is divided into two columns. The left column lists various categories, with 'Alphalist Data Entry and Validation Module' circled in red. The right column contains sections for 'BIR News', 'DX Updates', and 'BIR Updates', each with a list of items and expandable options.

Downloadables

- BIR News
- Information Materials
- Reports/Forms for Submission by Registered Taxpayers
- BIR Form No. 2305
- Job Aids
- Alphalist Data Entry and Validation Module**
- Semestral List of Regular Suppliers (SRS) Validation Module
- eRegistry System
- Relief
- Technical Specifications of MAP and SAWT

BIR News
BIR DX Updates | BIR Updates | BIR Media Releases | BIR Weekender Briefs

DX Updates

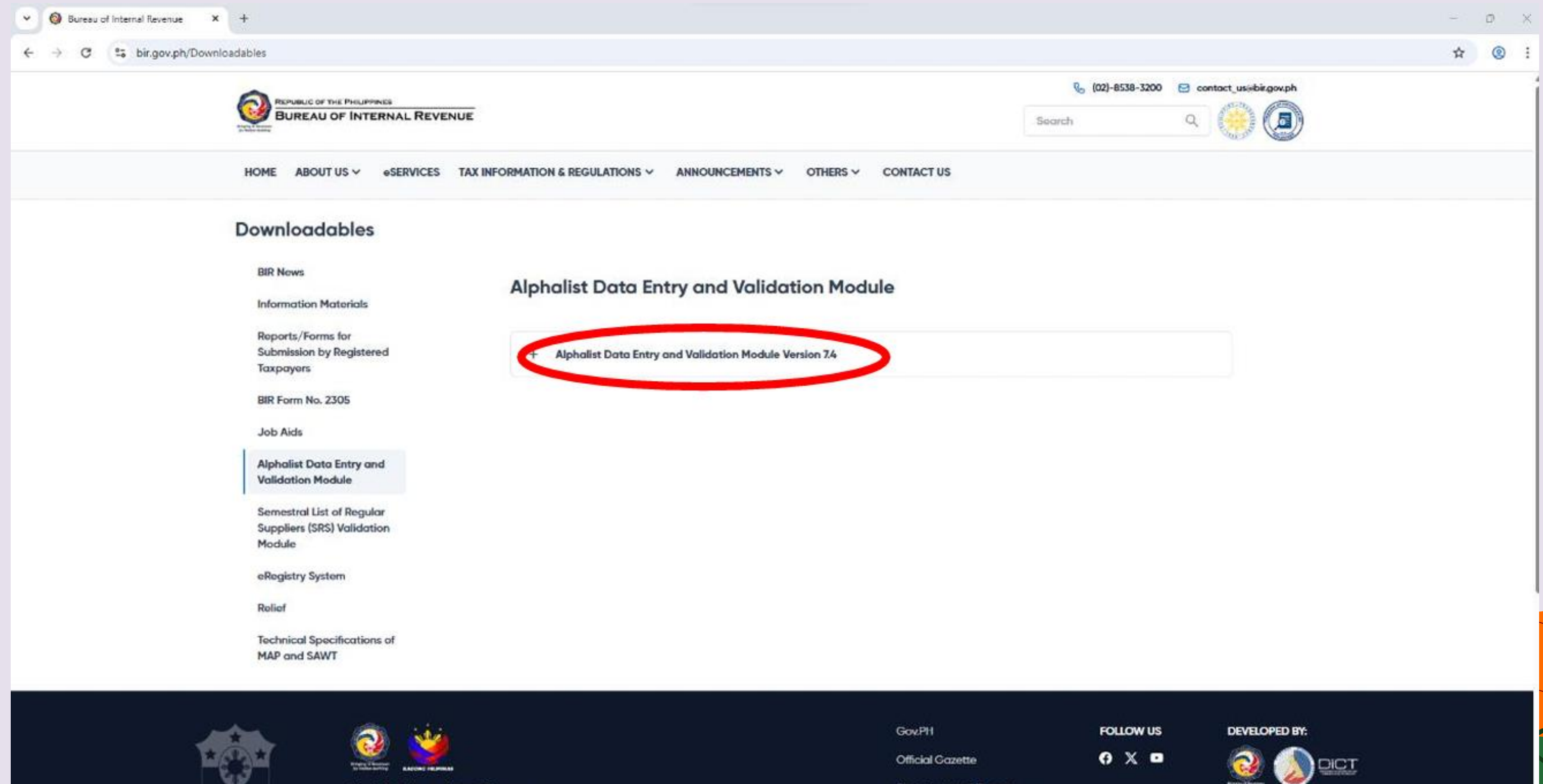
- + 2025 DX Updates
- + 2024 DX Updates
- + 2023 DX Updates
- + 2022 DX Updates

BIR Updates

- + 2025 BIR Updates
- + 2024 BIR Updates

STEP 4:

Click the “Alphalist Data Entry and Validation Module Version 7.4”.



The screenshot displays the Bureau of Internal Revenue (BIR) website's 'Downloadables' section. The page features a navigation menu at the top with links for HOME, ABOUT US, eSERVICES, TAX INFORMATION & REGULATIONS, ANNOUNCEMENTS, OTHERS, and CONTACT US. The main content area is titled 'Downloadables' and lists various resources. A red circle highlights the link for 'Alphalist Data Entry and Validation Module Version 7.4'. The footer contains logos for GovPH, Official Gazette, and the Department of Finance, along with social media icons and contact information.

Republic of the Philippines
BUREAU OF INTERNAL REVENUE

(02)-8538-3200 contact_us@bir.gov.ph

Search

HOME ABOUT US eSERVICES TAX INFORMATION & REGULATIONS ANNOUNCEMENTS OTHERS CONTACT US

Downloadables

- BIR News
- Information Materials
- Reports/Forms for Submission by Registered Taxpayers
- BIR Form No. 2305
- Job Aids
- Alphalist Data Entry and Validation Module**
- Semestral List of Regular Suppliers (SRS) Validation Module
- eRegistry System
- Relief
- Technical Specifications of MAP and SAWT

Alphalist Data Entry and Validation Module Version 7.4

GovPH
Official Gazette
Department of Finance

FOLLOW US
Facebook X YouTube

DEVELOPED BY:
DICT

STEP 5:

Download Job Aid

Bureau of Internal Revenue

https://www.bir.gov.ph/Downloadables

Downloadables

- BIR News
- Information Materials
- Reports/Forms for Submission by Registered Taxpayers
- BIR Form No. 2305
- Job Aids
- Alphalist Data Entry and Validation Module**
- Semestral List of Regular Suppliers (SRS) Validation Module
- eRegistry System
- Relief
- Technical Specifications of MAP and SAWT

Alphalist Data Entry and Validation Module

— **Alphalist Data Entry and Validation Module Version 7.4 (For Taxable Years 2023 onwards)**

To download the **Alphalist Data Entry & Validation Module Version 7.4** just click on the following:

ZIP	:	Alphalist Data Entry and Validation 7.4.zip
JOB AID	:	Data Entry Module
	:	Validation Module
FILE STRUCTURE	:	RMC No. 15-2025 Annex A Annex B
PATCH	:	ATC-Patch.zip Job Aid

+ **Alphalist Data Entry and Validation Module Version 7.1 (For Taxable Years 2018-2022)**

CLICK HERE TO CHAT WITH REVIE

Gov.PH FOLLOW US DEVELOPED BY:

Job aid

1604C Menu

1604C Menu

**Annual Information Return of Income Taxes
Withheld on Compensation and Final Withholding Taxes**

Schedule 1 **Schedule 2**

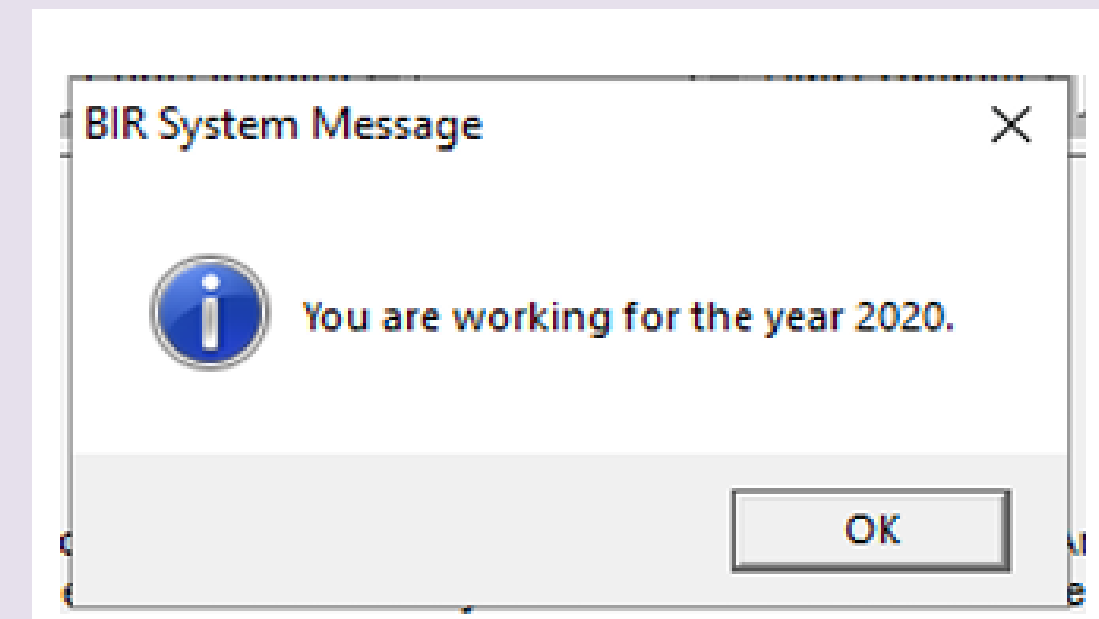
For the Year In case of overwithholding / overremittance after the year-end adjustment on compensation, have you released the refunds to your employee?

Amended Return:

No of Sheets Attached Date of Refund

Total Amount of Overremittance on Tax Withheld

Month of First Crediting of Overremittance



1. 1604C Form Menu with 2 schedules will appear.
2. Click <Schedule 1>
3. An information message saying "You are working for the year <year>"
4. Click OK

Note: Do above procedures (1-4) for Schedules 1 and 2.

1604C Data Entry Menu – Schedule 1

- This is the data entry for Alphabetical List of Employees

1604 Schedule 1 Data Entry

Schedule 1 **1604C**
Alphabetical List of Employees (Declared and Certified using BIR Form No. 2316)

Sequence Number: Taxpayer Identification Number (TIN): Region:

Last Name: First Name: Middle Name: Nationality:

Current Employment Status: Employment From: Employment To:

Reason of Separation:

NON-TAXABLE		TAXABLE	OTHER ITEMS
Payment from Present Employer			
<input type="text"/> Gross Comp. Income	<input type="text"/> Basic Salary (P250,000 and below)	<input type="text"/> 13th Month & Other Benefits	<input type="text"/> De Minimis Benefits
<input type="text"/> SSS, GSIS, PAG-IBIG & Union Dues	<input type="text"/> Salaries & Other Forms of Comp.	<input type="text"/> Total Nontaxable/Exempt Compensation Income	
Payment from Previous Employer			
<input type="text"/> Gross Comp. Income	<input type="text"/> Basic Salary (P250,000 and below)	<input type="text"/> 13th Month & Other Benefits	<input type="text"/> De Minimis Benefits
<input type="text"/> SSS, GSIS, PAG-IBIG & Union Dues	<input type="text"/> Salaries & Other Forms of Comp.	<input type="text"/> Total Nontaxable/Exempt Compensation Income	

Top Next Prev Bottom Add Edit Delete Inquiry Form 2316 Exit

1. Click Add button to add new record
2. Fill in all mandatory fields, then click **Save** button. The **<Revert>** button is used to undo encoding or when the user does not want to save the encoded data.
3. Click Exit and you will be redirected to 1604C Menu

Note: If the taxpayer's information was encoded from the Taxpayer Listing Menu, just enter the Taxpayer Identification Number and his/her information will be automatically retrieved.

1604C Data Entry Menu – Schedule 2

- ✚ This is the data entry for Alphabet of Minimum Wage Earners

1. Click Add button to add new record
2. Fill in all mandatory fields, then click ***Save*** button. The ***<Revert>*** button is used to undo encoding or when the user does not want to save the encoded data.

Timeline for the withholding compensation

1

Monthly Withholding Tax Return & Remittance (BIR Form 1601-C)

- Deadline: On or before the 10th day of the month following the month in which compensation was paid; for December withholding: January 25 of the following year.
- Legal basis: RR 2-98(as amended); RR 11-2018

2

Annual Withholding Tax Return (BIR Form 1604-C)

- On or before January 31 of the succeeding year
- Legal basis: RR 2-98(as amended)

3

Issuance of Certificate of Compensation Payment/Tax Withheld (BIR Form 2316) to employees— Employer must furnish to each employee showing total compensation paid and tax withheld.

- Deadline: On or before January 31 of the following year; or upon termination if the employee leaves before year-end
- Legal basis: RR No. 2-98 Section 2.83.1; RR 11-2018

Part I - Employee Information

3 TIN - - -

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

7 Date of Birth (MM/DD/YYYY)

8 Contact Number

9 Statutory Minimum Wage rate per day

10 Statutory Minimum Wage rate per month

11 **Minimum Wage Earner (MWE) whose compensation is exempt from withholding tax and not subject to income tax**

2316
versio
2021

2316
 vers
 2021

For BIR Use Only		BCS/Item:		 Republic of the Philippines Department of Finance Bureau of Internal Revenue	
BIR Form No. 2316 September 2021(ENCS)		Certificate of Compensation Payment/Tax Withheld <small>For Compensation Payment With or Without Tax Withheld</small>		 <small>2316 9/21ENCS</small>	
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		4 Employee's Name (Last Name, First Name, Middle Name)		5 RDO Code	
6 Registered Address		6A ZIP Code		A. NON-TAXABLE/EXEMPT COMPENSATION INCOME	
6B Local Home Address		6C ZIP Code		29 Basic Salary (including the exempt P250,000 & below) or the Statutory Minimum Wage of the MWE	
6D Foreign Address		7 Date of Birth (MM/DD/YYYY)		30 Holiday Pay (MWE)	
8 Contact Number				31 Overtime Pay (MWE)	
				32 Night Shift Differential (MWE)	
				33 Hazard Pay (MWE)	
				34 13th Month Pay and Other Benefits (maximum of P90,000)	

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

25A Present Employer	<input type="text"/>	51A	<input type="text"/>
25B Previous Employer, if applicable	<input type="text"/>	51B	<input type="text"/>
26 Total Amount of Taxes Withheld as adjusted (Sum of Items 25A and 25B)	<input type="text"/>	52 Total Taxable Compensation Income (Sum of Items 39 to 51B)	<input type="text"/>
27 5% Tax Credit (PERA Act of 2008)	<input type="text"/>		
28 Total Taxes Withheld (Sum of Items 26 and 27)	<input type="text"/>		

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"/>
54 Employee Signature over Printed Name	Date Signed	<input type="text"/>
CTC/Valid ID No. of Employee	Place of Issue	Date Issued
<input type="text"/>	<input type="text"/>	<input type="text"/>

To be accomplished under substituted filing	
55 Present Employer/Authorized Agent Signature over Printed Name (Head of Accounting/Human Resource or Authorized Representative)	56 Employee Signature over Printed Name
<input type="text"/>	<input type="text"/>

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.

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.

2316
 vers
 2021

For BIR Use Only		BCS/Item:		 Republic of the Philippines Department of Finance Bureau of Internal Revenue	
BIR Form No. 2316		Certificate of Compensation Payment/Tax Withheld			
September 2021(ENCS)		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)		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		4 Employee's Name (Last Name, First Name, Middle Name)		5 RDO Code	
6 Registered Address		6A ZIP Code		A. NON-TAXABLE/EXEMPT COMPENSATION INCOME	
6B Local Home Address		6C ZIP Code		29 Basic Salary (including the exempt P250,000 & below) or the Statutory Minimum Wage of the MWE	
6D Foreign Address		7 Date of Birth (MM/DD/YYYY)		30 Holiday Pay (MWE)	
8 Contact Number		9 Statutory Minimum Wage rate per day		31 Overtime Pay (MWE)	
				32 Night Shift Differential (MWE)	
				33 Hazard Pay (MWE)	
				34 13th Month Pay and Other Benefits (maximum of P90,000)	
				35 De Minimis Benefits	
				36 SSS, GSIS, PHIC & PAG-IBIG Contributions	

Part III - Employer Information (Previous)

16 TIN

	-		-		-					
--	---	--	---	--	---	--	--	--	--	--

17 Employer's Name

--

18 Registered Address

--

18A ZIP Code

--	--	--

(Sum of Items 21 and 22)		50 Overtime Pay	
24 Tax Due		51 Others (specify)	
25 Amount of Taxes Withheld		51A	
25A Present Employer		51B	
25B Previous Employer, if applicable		52 Total Taxable Compensation Income (Sum of Items 39 to 51B)	
26 Total Amount of Taxes Withheld as adjusted (Sum of Items 25A and 25B)			
27 5% Tax Credit (PERA Act of 2008)			
28 Total Taxes Withheld (Sum of Items 26 and 27)			

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

CONFORME:

54 Employee Signature over Printed Name

Date Signed

CTC/Valid ID No. of Employee

Place of Issue

Date Issued

Amount paid, if CTC

To be accomplished under substituted filing

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.

55 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.

56 Employee Signature over Printed Name

2316
version
2021

For BIR Use Only	BCS/Item:		Republic of the Philippines Department of Finance Bureau of Internal Revenue
BIR Form No. 2316 September 2021 (FNCS)		Certificate of Compensation Payment/Tax Withheld	

Part IVA - Summary

19 Gross Compensation Income from Present Employer <i>(Sum of Items 38 and 52)</i>	
20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer <i>(From Item 38)</i>	
21 Taxable Compensation Income from Present Employer <i>(Item 19 Less Item 20) (From Item 52)</i>	
22 Add: Taxable Compensation Income from Previous Employer, if applicable	
23 Gross Taxable Compensation Income <i>(Sum of Items 21 and 22)</i>	
24 Tax Due	
25 Amount of Taxes Withheld	
25A Present Employer	
25B Previous Employer, if applicable	
26 Total Amount of Taxes Withheld as adjusted <i>(Sum of Items 25A and 25B)</i>	
27 5% Tax Credit (PERA Act of 2008)	
28 Total Taxes Withheld <i>(Sum of Items 26 and 27)</i>	

CTC/Valid ID No. of Employee	Place of Issue	Date Issued
To be accomplished under substituted filing		
<small>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.</small>		
<small>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.</small>		
55 Present Employer/Authorized Agent Signature over Printed Name (Head of Accounting/Human Resource or Authorized Representative)	56 Employee Signature over Printed Name	

2316 version 2021

Part IV-B Details of Compensation Income & Tax Withheld from Present Employer	
A. NON-TAXABLE/EXEMPT COMPENSATION INCOME	Amount
29 Basic Salary (including the exempt P250,000 & below or the Statutory Minimum Wage of the MWE)	
30 Holiday Pay (MWE)	
31 Overtime Pay (MWE)	
32 Night Shift Differential (MWE)	
33 Hazard Pay (MWE)	
34 13th Month Pay and Other Benefits (maximum of P90,000)	
35 De Minimis Benefits	
36 SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only)	
37 Salaries and Other Forms of Compensation	
38 Total Non-Taxable/Exempt Compensation Income (Sum of Items 29 to 37)	
B. TAXABLE COMPENSATION INCOME REGULAR	
39 Basic Salary	
40 Representation	
41 Transportation	
42 Cost of Living Allowance (COLA)	
43 Fixed Housing Allowance	
44 Others (specify)	
44A	
44B	
SUPPLEMENTARY	
45 Commission	
46 Profit Sharing	
47 Fees Including Director's Fees	
48 Taxable 13th Month Benefits	
49 Hazard Pay	
50 Overtime Pay	
51 Others (specify)	
51A	
51B	
52 Total Taxable Compensation Income (Sum of Items 39 to 51B)	

For BIR Use Only

BCS/Item:

BIR Form No. **2316**

September 2021(ENCS)

Fill in all applicable spaces:

1 For the Year (YYYY)

3 TIN

4 Employee's Name (Last)

6 Registered Address

6B Local Home Address

6D Foreign Address

7 Date of Birth (MM/DD/YY)

9 Statutory Minimum Wage

10 Statutory Minimum Wage

11 Minimum Wage withholding tax

12 TIN

13 Employer's Name

14 Registered Address

15 Type of Employer

16 TIN

17 Employer's Name

18 Registered Address

19 Gross Compensation Employer (Sum of Items 29 to 37)

20 Less: Total Non-Taxable/Exempt Income from Present Employer (Item 38)

21 Taxable Compensation Employer (Item 19 Less Item 20)

22 Add: Taxable Compensation from Previous Employer, if any

23 Gross Taxable Compensation (Sum of Items 21 and 22)

24 Tax Due

25 Amount of Taxes Withheld

25A Present Employer

25B Previous Employer

26 Total Amount of Taxes Withheld (Sum of Items 25A and 25B)

27 5% Tax Credit (PERA)

28 Total Taxes Withheld (Sum of Items 26 and 27)

I/We declare, under the provisions of the National Internal Revenue Code as contemplated under the

53 Present Employer

CONFORME:

54

CTC/Valid ID No. of Employee

I declare, under the provisions of the National Internal Revenue Code as contemplated under the

55 Present Employer (Head of Account)

Certificate of income and tax withheld on compensation (bir form no. 2316)

Legal Basis:

Revenue Regulations No. 16-2021

(Amending RR 2-2006, 11-2013 and 2-2015)

Who shall issue:

Employer

When to issue :

a) on or before January 31

of the following calendar year; or

b) on the day of last payment

of compensation if terminated

c) Number of copies: Three (3) copies

(1) Original - Employee's copy;

(2) Duplicate - BIR's copy; and

(3) Triplicate - Employer's copy which shall be retained for a period of ten (10) years.

Continuation...

- ➔ RMC No. 29-2024 **disallows the submission of BIR Form No. 2316 without the signature of concerned employee** especially those who are qualified for substituted filing.

The Circular also limits the documentary requirements in submitting the scanned copy of BIR Form No. 2316

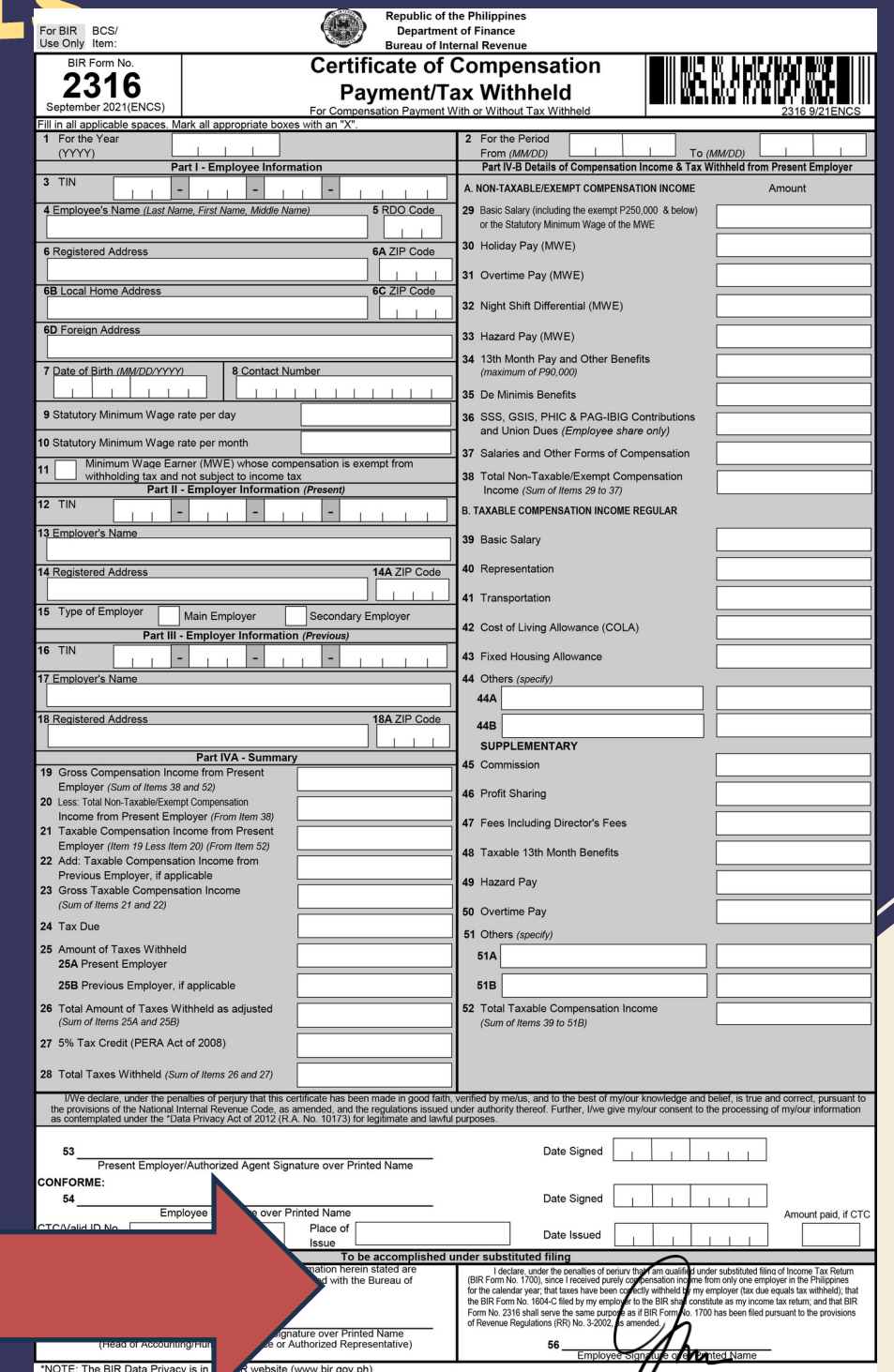
- ➔ The authorized representative of the employer-taxpayer **can sign the BIR Form No. 2316 manually (wet signature) or electronically (e-signature)** as mandated in RMC No. 29-2021.

Section 2.83.1 of RR 2-98, as Amended by RR 11-2018

Employees Withholding Statements (BIR Form 2316)

EMPLOYEE'S DUTY:

Employees qualified for the substituted filing, shall immediately **affix their signatures** in the BIR Form 2316 to signify their intention to avail of the substituted filing of ITR, and **return to the employer** the duly signed Certificates for the latter's signature.



The image shows a sample of BIR Form 2316, titled "Certificate of Compensation Payment/Tax Withheld". The form is for the year 2021 and is used by employers to report compensation and taxes withheld for employees. It is divided into several parts: Part I (Employee Information), Part II (Employer Information), Part III (Employer Information - Previous), Part IV (Summary), and Part V (Supplementary). The form includes fields for TIN, name, address, date of birth, and contact number for both the employee and employer. It also includes sections for reporting various types of compensation (Basic Salary, Holiday Pay, Overtime Pay, etc.) and taxes withheld (SSS, GSIS, PHIC, etc.). A large red arrow points to the signature line at the bottom of the form, which is labeled "53 Present Employer/Authorized Agent Signature over Printed Name".

Continuation...

EMPLOYER'S DUTY:

The employer shall give back to the employee qualified for substituted filing of ITR the original copy while the duplicate copy shall be submitted by the employer to the concerned BIR office not later than **February 28** of the succeeding year, with accompanying **Certified List of Employees Qualified for Substituted Filing of ITR** (Annex "F"), reflecting the amount of income payment, the tax due and tax withheld.



CERTIFICATION

This is to certify that the employees listed below are qualified for substituted filing of their Income Tax Return pursuant to the provisions of Section 2.83.4 of Revenue Regulations No. 2-98, as amended.

I declare under the penalties of perjury, that this declaration has been made in good faith, and to the best of my knowledge and belief to be true and correct.

Signature over Printed Name of Individual Income Payor/
Authorized Officer of Non-Individual Income Payor

SUBSCRIBED AND SWORN to before me this ___ day of _____, 20__ in _____, Applicant
exhibited to me his/her _____ issued at _____ on _____.

NOTARY PUBLIC

Doc. No.: _____
Page No.: _____
Book No.: _____

Continuation...

This list shall be stamped “Received” by the concerned BIR office, which shall **tantamount to the substituted filing of ITR by the qualified employees**. In the event that the employee will need his/her Certificate (BIR Form No. 2316) stamped “Received”, he/she shall request the concerned BIR office to have the Certificate stamped “Received” accompanied with the submission of the employer’s certification that he/she was included in the list submitted by such employer to the BIR.



Continuation...

For employees not qualified for substituted filing of Income Tax Return, **two (original and duplicate) copies** of the subject certificate shall be given to the employee to serve as proof of compensation received and tax credit, and the other copy shall be retained by the employer.

This shall form part of the employee's Income Tax Return to be filed on or before April 15 of the following year.

Timeline for the withholding compensation

1

Monthly Withholding Tax Return & Remittance (BIR Form 1601-C)

- On or before the 10th day of the month following the month in which compensation was paid; for December withholding: January 25 of the following year.
- Legal basis: RR 2-98(as amended); RR 11-2018

2

Annual Withholding Tax Return (BIR Form 1604-C)

- On or before January 31 of the succeeding year
- Legal basis: RR 2-98(as amended)

3

Issuance of Certificate of Compensation Payment/Tax Withheld (BIR Form 2316) to employees— Employer must furnish to each employee showing total compensation paid and tax withheld.

- On or before January 31 of the following year; or upon termination if the employee leaves before year-end
- Legal basis: RR No. 2-98 Section 2.83.1; RR 11-2018

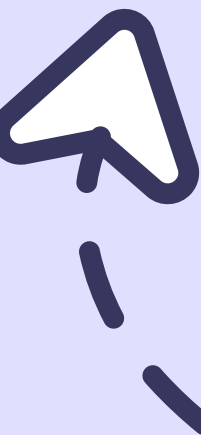
4

Submission of the signed Certificate of Compensation Payment/Tax Withheld (BIR Form 2316) to the BIR

- Deadline: February 28 of the succeeding year.
- Legal basis: RR No. 2-98 Section 2.83.1; RR 11-2018

AVAILABLE MODES OR SUBMISSION FACILITIES OF THE BIR: (RMC 117-2021)

- Submission using Digital Versatile Disk-Recordable (DVD-R);
- Submission through Electronic Audited Financial Statement (eAFS);
- Submission using Universal Storage Bus (USB) memory stick or other similar storage devices in the absence of DVD-Rs (pursuant to RMC 24-2019)



AVAILABLE MODES OR SUBMISSION FACILITIES OF THE BIR: (RMC 117-2021)

- **If the DVD-R or the USB shall be used, the requirements of RR No. 2-2015 and RMC 24-2019 shall be complied with.**
- **In case of eAFS System, the provisions of RMC Nos. 49-2020, 82-2020 and 44-2021 shall be observed instead.**

NOTE: Taxpayers are prohibited to use multiple modes/facilities in one given period of submission. Only one mode or facility shall be used in the submission of BIR Form 2316.



A person is working at a desk. They are using a laptop, a notebook, and a calculator. There are some drinks on the desk. The background is a blurred office setting.

REQUIREMENTS UNDER REVENUE REGULATIONS NO. 2-2015: (Submission through DVD-R)

- ▶ Store the soft copies of BIR Form No. 2316 **using the "PDF" file format** with the filenames alphabetically arranged. The filename shall contain the following information:
 - Surname of the employee;*
 - Taxpayer Identification Number (TIN) of the employee; and*
 - Taxable Period*

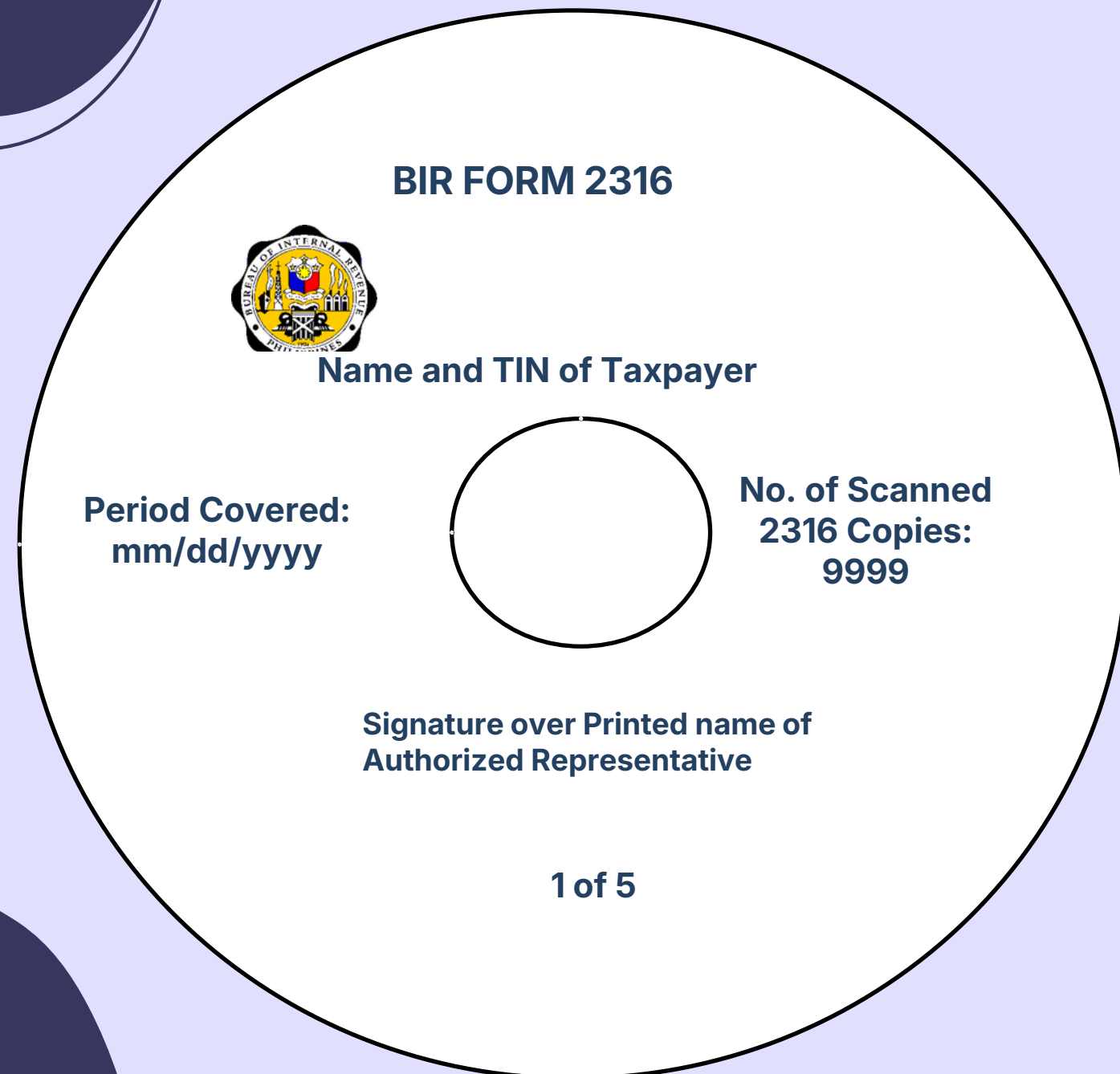
Example: Dela Cruz_13188522000_12312014

- ▶ Label the DVD-R containing the soft copies of the said BIR forms *in accordance with the format prescribed in Annex "B" of the Regulation;*

ANNEX "B"

Technical requirements/ Specifications:

- **DVD-R**
- **Single sided**
- **Single layered**
- **Minimum Resolution of images should be at least 200 dot-per-inch (dpi) set to Black & white**



REVENUE MEMORANDUM CIRCULAR NO. 24-2019

SUBJECT : Clarifications to the Amending Provisions of RR No. 11-2018 Prescribing the Submission of BIR Form No. 2316 and Certified List of Employees Qualified for Substituted Filing of Income Tax Return (ITR)

The Universal Storage Bus (USB) memory stick or other similar storage devices may be used in the absence or unavailability of the DVDs provided that the scanned copies of the said forms shall be made in uneditable format.

- Submission of the duly accomplished DVD-R to the BIR Office – not later than **February 28** following the close of the calendar year

Inclusion: Notarized Certification prepared according to the format in Annex "C" of the regulation and **duly signed by the authorized representative of the taxpayer** certifying that the soft copies of the said BIR Form contained in the DVD-R are the complete and exact copies of the original.



SWORN DECLARATION

REPUBLIC OF THE PHILIPPINES
PROVINCE OF _____
CITY/MUNICIPALITY OF _____

I, I (Name of Authorized Representative), \Nationality), of legal age designated as (Position) of (Registered Name of Companv/Corporation), with business address located at _____ do hereby certify the following:

- o That in compliance with the requirements of Revenue Regulations No. 2-2015, submitted herewith is/are (Number of DVD-R/s) containing (Number of Scanned BIR Form 2307/2316) covering the period mm/dd/yyyy.
- o The the contents of the DVD-Rs being submitted herewith conform to the conditions/specification requirements set by the Bureau of Internal Revenue.
- o That the soft copies of BIR Form 2307/2316 contained in the DVD-R/s being submitted herewith are the complete and exact copies of the original thereof.

I HEREBY DECLARE UNDER THE PENALTIES OF PERJURY THAT THE FOREGOING ATTESTATIONS ARE TRUE AND CORRECT.

Name and signature of Authorized Representative
TIN: _____

SUBSCRIBED and sworn to before me, in the City/Municipality of _____, this day of _____ by _____ with Residence Certificate No. _____ issued at _____, of _____ 20____.

Notary Public

Doc. No. _____
Page No. _____
Book No. _____
Series of _____

Revenue Regulation 4-2024

Section 5. Individuals Not Required to File Income Tax Return

Section 9 of Revenue Regulations No. 8-2018 is hereby amended to read as follows:

"SECTION 9. INDIVIDUALS NOT REQUIRED TO FILE INCOME TAX RETURN

A. *An individual earning purely compensation income whose taxable income does not exceed Two Hundred Fifty Thousand pesos (P250,000.00) - the Certified List of Employees Qualified for Substituted Filing of Income Tax Return, reflecting the amount of income payment, the tax due and tax withheld, if any, filed by the respective employers, duly stamped "Received" by the Bureau, shall be tantamount to the substituted filing of income tax returns by said employees;*



Section 5. Individuals Not Required to File Income Tax Return

B. *An individual whose income tax has been correctly withheld by his employer, provided that such individual has only one employer for the taxable year - the Certified List of Employees Qualified for Substituted Filing of Income Tax Return, reflecting the amount of income payment, the tax due and tax withheld, if any, filed by the respective employers, duly stamped “Received” by the Bureau shall be tantamount to the substituted filing of income tax returns by said employees;*



TAX UPDATES

REVENUE REGULATION 24-2025

Further Amending the Pertinent Provisions of Section 2.57.2.(I) under Revenue Regulations (RR) No. 2-98, as Amended by RR No. 11-2018, RR No. 7-2019 and RR No. 31-2020, on the Imposition of Creditable Withholding Tax on Top Withholding Agents



Income payments made by any of the top withholding agents, including non-resident aliens engaged in trade or business in the Philippines, shall be subjected to the following tax rates:

Supplier of goods – One percent (1%)

Supplier of services – Two percent (2%)

Provided, however, that, for gross payments to the manufacturers and direct importers, whether by individuals or corporations of the following **goods intended for wholesale**, the **tax of one-half percent (1/2%)** shall be imposed instead:

- ▶ motor vehicles in Completely Built Units (CBUs) or Semi-Knockdown (SKD) units, motor vehicle parts and accessories;
- ▶ medicine/pharmaceutical products; and
- ▶ solid or liquid fuels and related products.

SECTION 7.
Withholding Tax
At Source



Revenue Regulation 4-2024

SECTION 7. Withholding Tax At Source

Section 2.57.4 of RR No. 2-98, as amended, shall now read as follows:



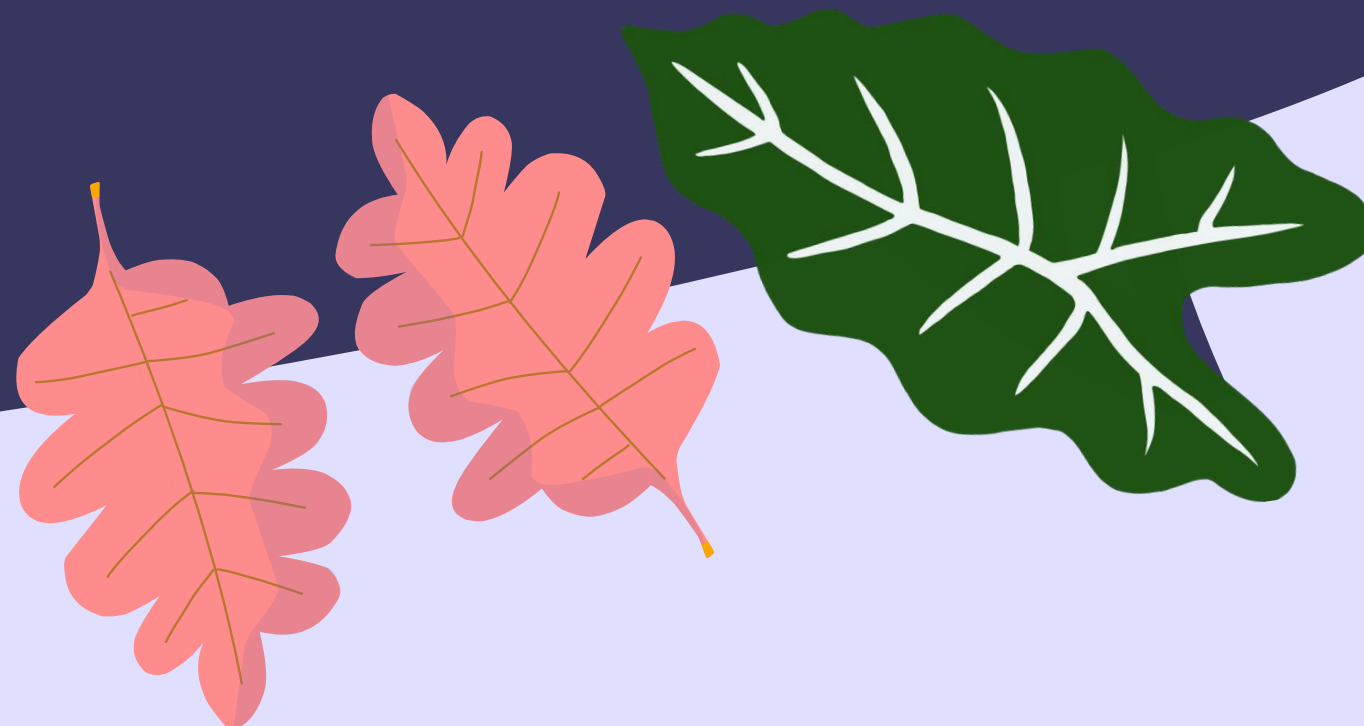
“Sec. 2.57.4. Time of Withholding - The obligation of the payor to deduct and withhold the tax under Section 2.57 of these Regulations arises at the time an income has become payable. The term “payable” refers to the date the obligation becomes due, demandable or legally enforceable. The obligation of the payor to deduct and withhold the tax arises at the time an income payment is accrued or recorded as an expense or asset, whichever is applicable, in the payor’s books, or at the issuance by the seller of the sales invoice or other adequate document to support such payable, whichever comes first.”

CORRECT WITHHOLDING OF INCOME PAYMENTS

Scenario XYZ Company, a TAMP taxpayer, made credit purchases on November 27, 2019 amounting to P1,000,000.00. Credit terms n/15. Entries are as follows;

November 27, 2019 – Date of purchase		December 10, 2019 – Date of W/Tax Remittance	
Purchases	1,000,000.00	W/tax Payable	10,000.00
Accounts Payable	990,000.00	Cash	10,000.00
W/Tax Payable	10,000.00		
December 11, 2019 – Date of Payment			
	Accounts Payable	990,000.00	
	Cash	990,000.00	

Expanded Withholding Tax



Expanded withholding tax

Sec. 2.57.2(A) of rr 2-98, as amended by RR 14-2018

On the gross PROFESSIONAL, PROMOTIONAL, AND TALENT FEES or any other form of remuneration for the services rendered by the following:

- **Individual Payee:** Gross Income \leq P3M – 5%
Gross Income $>$ P3M – 10%
or if, VAT Registered regardless of amount
- **Non-Individual Payee:** Gross Income \leq P720K – 10%
Gross Income $>$ P720K – 15%

E. Summary

Table below clearly described the details on the registration, filing and payment requirements for each type of taxpayers previously defined.

Individuals under a Job Order or Service Contract Agreement with the Departments and Agencies of the Government Instrumentalities, LGUs, State Colleges and Universities, including the GOCCs and GFI	Registration Fee (RF) /Annual RF	COR	Percentage / VAT	Bookkeeping	Invoicing	1701 ITR	1701Q	2551Q/2550M/ 2550Q	Expanded Withholding Tax		Business Tax	
									Gross Income < 3,000,000	Gross Income > 3,000,000	Percentage Tax	VAT
Professionals and Other Supplier of Services deriving gross receipts of P250,000 and below in any 12-month period from <i>lone payor</i>	✓	X	✓*	X	X	✓	X	✓	X	X	3%	X
Other Supplier of Services deriving gross receipts above P250,000 in any 12-month from <i>lone payor</i>	✓	✓	✓*	✓	✓*	✓	✓	✓*	2% or 10%**	10%	3%	5% or 12%
Professionals deriving gross receipts above P250,000 in any 12-month period from <i>lone payor</i>	✓	✓	✓*	✓	✓*	✓	✓	✓*	5% or 10%**	10%	3%	5% or 12%
Other Supplier of Services receiving income from <i>multiple payor</i> and/or other source of income	✓	✓	✓	✓	✓	✓	✓	✓	2% or 10%**	10%	3%	5%
Professionals receiving income from <i>multiple payor</i> and/or other source of income	✓	✓	✓	✓	✓	✓	✓	✓	5% or 10%**	10%	3%	5%

*May avail of the substituted filing on Percentage Tax/VAT return and substituted official receipts.

**10% creditable withholding tax rate shall be withheld, if the payee failed to submit sworn declaration; or if the payee is VAT-registered regardless of amount of gross receipts/sales.

Note: No creditable withholding of percentage tax, and the taxpayer is also not required to file quarterly percentage tax return if he opted to avail of the 8% income tax rate.



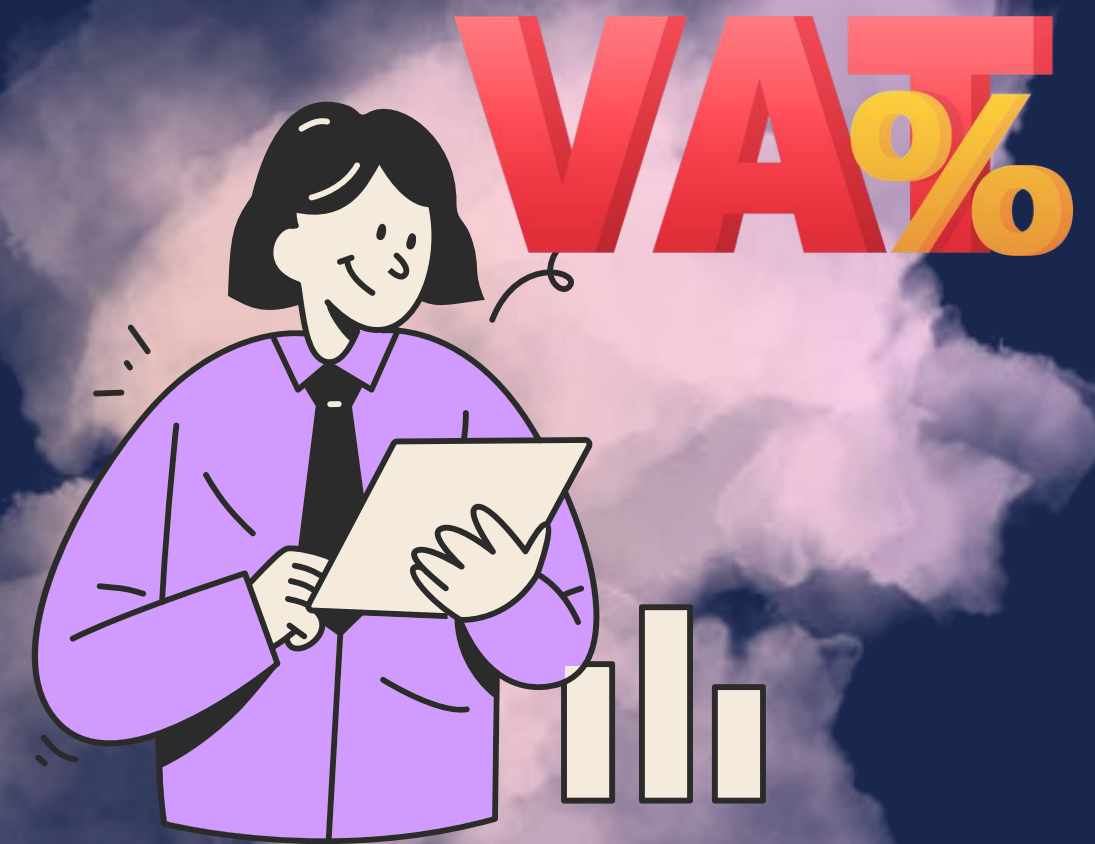
WITHHOLDING TAX ON GOVERNMENT MONEY PAYMENTS

DEFINITION:


The tax withheld by NGAs and instrumentalities, including GOCCs and LGUs, before making any payments to VAT/Non-VAT registered taxpayers/suppliers/payees on account of their purchases of goods and services.

For Business Taxes:

- VAT – 5% (Now Creditable)
- Percentage Tax (Non-VAT) – 3%



1600-VT

For BIR Use Only BCS/Item:  Republic of the Philippines Department of Finance Bureau of Internal Revenue

BIR Form No. 1600-VT **Monthly Remittance Return of Value-Added Tax Withheld**
January 2018 Page 1
Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X".
Two copies MUST be filed with the BIR and one held by the Taxpayer.

1600-VT 01/18 P1

1 For the month (MM/20YY) **2 0** 2 Amended Return? Yes No 3 Any Tax Withheld? Yes No 4 Number of Sheet/s Attached

Part I - Background Information

5 Taxpayer Identification Number (TIN) - - - - - 6 RDO Code - - - - -

7 Withholding Agent's Name (Last Name, First Name, Middle Name for Individuals OR Registered Name for Non-Individuals)

8 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)

9 Contact Number 10 Category of Withholding Agent Private Government

11 Email Address

12 Are you availing of tax relief under Special Law or International Tax Treaty? Yes No 12A If Yes, specify

Part II - Computation of Tax

ATC	Tax Base	Tax Rate	Tax Withheld
13		%	
14		%	
15		%	
16		%	
17		%	
18	Total Taxes Withheld (Sum of Items 13 to 17)		
19	Less: Taxes Remitted in Return Previously Filed, if this is an Amended Return		
20	Other Payments Made (attach proof)		
21	Total Tax Payments Made (Sum of Items 19 & 20)		
22	Tax Still Due/(Overremittance) (Item 18 Less Item 21)		
23	Add: Penalties Surcharge		
24	Interest		
25	Compromise		
26	Total Penalties (Sum of Items 23 to 25)		
27	TOTAL AMOUNT STILL DUE/(Overremittance) (Sum of Items 22 and 26)		

If overremittance, apply for tax refund using BIR Form No. 1914 (Application for Tax Credits / Refunds).

I/We declare under the penalties of perjury that this return, and all its attachments, have 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 (RA, No. 10173) for legitimate and lawful purposes. (If Authorized Representative, attach authorization letter)

For Individual: _____ For Non-Individual: _____

Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (Indicate title/designation and TIN) _____ Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent (Indicate title/designation and TIN) _____

Tax Agent Accreditation No. / Attorney's Roll No. (if applicable) _____ Date of Issue (MM/DD/YYYY) _____ Date of Expiry (MM/DD/YYYY) _____

Part III - Details of Payment

Particulars	Drawee Bank/ Bank Code/Agency	Number	Date (MM/DD/YYYY)	Amount
28 Cash/Bank Debit Memo				
29 Check				
30 Tax Debit Memo				
31 Others (Specify below)				

Machine Validation/Revenue Official Receipt (ROF) Details (if not filed with an Authorized Agent Bank) _____ Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial) _____

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

BIR Form No. **1600-VT** **Monthly Remittance Returns of Value-Added Tax Withheld**
January 2018 Page 2

1600-VT 01/18 P2

TIN _____ Withholding Agent's Name _____

Schedule 1 - Monthly Alphabetical List of Payees from Whom Taxes were Withheld (format only) (Submit in electronic attachment for eFPS or email to esubmission@bir.gov.ph)

Seq. No. (1)	TIN (2)	Name of Payees (Last Name, First Name, Middle Name for Individual/ Registered Name for Non-Individual) (3)	ATC (4)	Amount of Income Payment (5)	Tax Rate (6)	Amount of Tax Withheld (7)=(5x6)
1						
2						
3						
4						
5						

Total Taxes Withheld and Remitted

Table 1 - Alphanumeric Tax Code (ATC)

NATURE OF PAYMENT	TAX RATE	ATC
APPLICABLE TO GOVERNMENT WITHHOLDING AGENTS ONLY:		
VAT Withholding on Purchase of Goods	5%	WV010
VAT Withholding on Purchase of Services	5%	WV020
APPLICABLE TO BOTH GOVERNMENT AND PRIVATE WITHHOLDING AGENTS:		
Final Withholding VAT on Payments for lease or use of properties or property rights owned by non-residents (Government Withholding Agent)	12%	WV040
Final Withholding VAT on Payments for lease or use of properties or property rights owned by non-residents (Private Withholding Agent)	12%	WV050
Final Withholding VAT on Other Services rendered in the Philippines by non-residents (Government Withholding Agent)	12%	WV060
Final Withholding VAT on Other Services rendered in the Philippines by non-residents (Private Withholding Agent)	12%	WV070
VAT Withholding on Purchases of Goods (with waiver of privilege to claim input tax credit) (creditable)	12%	WV012
VAT Withholding on Purchases of Goods (with waiver of privilege to claim input tax credit) (final)	12 %	WV014
VAT Withholding on Purchases of Services (with waiver of privilege to claim input tax credit) (creditable)	12 %	WV022
VAT Withholding on Purchases of Services (with waiver of privilege to claim input tax credit) (final)	12 %	WV024

1600-PT

For BIR BCS/
Use Only Item:

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No. **1600-PT**
January 2018
Page 1

**Monthly Remittance Return
of Other Percentage Taxes Withheld**

Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X".
Two copies MUST be filed with the BIR and one held by the Taxpayer.



1600-PT 01/18 P1

1 For the month (MM/20YY) **2 0** 2 Amended Return? Yes No 3 Any Tax Withheld? Yes No 4 Number of Sheet/s Attached

Part I - Background Information

5 Taxpayer Identification Number (TIN) - - - - - 6 RDO Code

7 Withholding Agent's Name (Last Name, First Name, Middle Name for Individuals OR Registered Name for Non-Individuals)

8 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1903)

8A ZIP Code

9 Contact Number 10 Category of Withholding Agent Private Government

11 Email Address

12 Are you availing of tax relief under Special Law or International Tax Treaty? Yes No 12A If Yes, specify

Part II - Computation of Tax

ATC	Tax Base	Tax Rate	Tax Withheld
13		%	
14		%	
15		%	
16		%	
17		%	
18	Total Taxes Withheld (Sum of Items 13 to 17)		
19	Less: Taxes Remitted in Return Previously Filed, if this is an Amended Return		
20	Other Payments Made (attach proof)		
21	Total Tax Payments Made (Sum of Items 19 & 20)		
22	Tax Still Due/(Overremittance) (Item 18 Less Item 21)		
	23 Penalties	24 Surcharge	
	25 Interest	26 Compromise	
26	Total Penalties (Sum of Items 23 to 25)		
27	TOTAL AMOUNT STILL DUE/(Overremittance) (Sum of Items 22 and 26)		

If overremittance, apply for tax refund using BIR Form No. 1914 (Application for Tax Credits / Refunds).

I/We declare under the penalties of perjury that this return, and all its attachments, have 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. (If Authorized Representative, attach authorization letter)

For Individual: _____ For Non-Individual: _____

Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (Indicate title/designation and TIN) _____

Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent (Indicate title/designation and TIN) _____

Tax Agent Accreditation No. / Attorney's Roll No. (If applicable) _____ Date of Issue (MM/DD/YYYY) _____ Expiry Date (MM/DD/YYYY) _____

Part III - Details of Payment

Particulars	Drawee Bank/ Bank Code/Agency	Number	Date (MM/DD/YYYY)	Amount
28 Cash/Bank Debit Memo				
29 Check				
30 Tax Debit Memo				
31 Others (Specify below)				

Machine Validation/Revenue Official Receipt (ROR) Details (if not filed with an Authorized Agent Bank) _____ Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial) _____

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

BIR Form No. **1600-PT**
January 2018
Page 2

**Monthly Remittance Returns
of Other Percentage Taxes Withheld**



1600-PT 01/18 P2

TIN _____ Withholding Agent's Name _____

Schedule 1 - Monthly Alphabetical of Payees from Whom Taxes were Withheld (format only) (Submit in electronic attachment for eFPS or email to esubmission@bir.gov.ph)

Seq. No.	TIN	Name of Payees (Last Name, First Name, Middle Name for Individual)/ (Registered Name for Non-Individual)	ATC	Amount of Income Payment	Tax Rate	Amount of Tax Withheld
(1)	(2)	(3)	(4)	(5)	(6)	(7)= (5x6)
1						
2						
3						
4						
5						

Total Taxes Withheld and Remitted

Table 1 - Alphanumeric Tax Code (ATC)		
NATURE OF PAYMENT	TAX RATE	ATC
APPLICABLE TO GOVERNMENT WITHHOLDING AGENTS ONLY:		
Tax on Carriers and Keepers of Garages	3%	WB 030
Franchise Tax on Gas and Utilities	2%	WB 040
Franchise Tax on radio & radio & TV broadcasting companies whose annual gross receipts do not exceed P10M & who are not VAT-registered taxpayers	3%	WB 050
Tax on Life Insurance Premiums	2%	WB 070
Tax on Overseas Dispatch, Message or Conversation from the Philippines	10%	WB 090
Business tax on Agents of Foreign Insurance Companies - Insurance Agents	4%	WB 120
Business tax on Agents of Foreign Insurance Companies - Owner of the Property	5%	WB 121
Tax on International Carriers	3%	WB 130
Tax on Cockpits	18%	WB 140
Tax on amusement places, such as cabarets, night and day clubs, videoke bars, karaoke bars, karaoke television, karaoke boxes, music lounges and other similar establishments	18%	WB 150
Tax on Boxing exhibitions	10%	WB 160
Tax on Professional basketball games	15%	WB 170
Tax on jai-alai and race tracks	30%	WB 180
Tax on sale, barter or exchange of stocks listed and traded through Local Stock exchange	6/10 of 1%	WB 200
Tax on shares of stock sold or exchanged through initial and secondary public offering:		
- Not over 25%	4%	WB 201
- Over 25% but not exceeding 33 1/3%	2%	WB 202
- Over 33 1/3%	1%	WB 203
Tax on Banks and Non-Bank Financial Intermediaries Performing Quasi Banking Functions		
A. On interest, commissions and discounts from lending activities as well as income from financial leasing, on the basis of the remaining maturities of instrument from which such receipts are derived		
- Maturity period is five years or less	5%	WB 301
- Maturity period is more than five years	1%	WB 303
B. On dividends and equity shares and net income of subsidiaries	0%	WB 102
C. On royalties, rentals of property, real or personal, profits from exchange and all other items treated as gross income under the Code	7%	WB 103
D. On net trading gains within the taxable year on foreign currency, debt securities, derivatives and other similar financial instruments	7%	WB 104
Tax on Other Non-Banks Financial Intermediaries not Performing Quasi-Banking Functions		
A. On interest, commissions and discounts from lending activities as well as income from financial leasing, on the basis of the remaining maturities of instrument from which such receipts are derived		
- Maturity period is five years or less	5%	WB 108
- Maturity period is more than five years	1%	WB 109
B. On all other items treated as gross income under the code	5%	WB 110
APPLICABLE TO BOTH GOVERNMENT AND PRIVATE WITHHOLDING AGENTS:		
Persons Exempt from VAT under Sec. 109BB (creditable)-Government Withholding Agent	3%	WB 080
Persons Exempt from VAT under Sec. 109BB (creditable)-Private Withholding Agent	3%	WB 082
Persons Exempt from VAT under Section 109BB (final) (Section 116 applies)	3%	WB 084

Shift from Final to a Creditable System on the Value-Added Tax (VAT) Withheld on Sales to Government or Any of Its Political Subdivisions, Instrumentalities or Agencies, Including Government-Owned or – Controlled Corporations (GOCCs) – RMC 36-2021

“SEC.4-114-2. *Withholding of VAT on Government Money Payments and Payments to Non-Residents.*

(a) Withholding of Value-added Tax. – The Government or any of its political subdivisions, instrumentalities or agencies, including government-owned or -controlled corporations (GOCCs) shall, before making payment on account of each purchase of goods and services which are subject to the value-added tax imposed in Sections 106 and 108 of this Code, deduct and withhold the value-added tax imposed in Sections 106 and 108 of this Code, deduct and withhold a final value-added tax at the rate of five percent (5%) of the gross payment thereof: provided, that beginning January 1, 2021, the VAT withholding system under this subsection shall shift from final to a creditable system: xxx”

WITHHOLDING TAX ON GOVERNMENT MONEY PAYMENTS (GMP)

DEFINITION: The tax withheld by NGAs and instrumentalities, including GOCCs and LGUs, before making any payments to VAT/Non-VAT registered taxpayers/suppliers/payees on account of their purchases of goods and services.

PAYMENT OF	Type of Supplier	EWT (Form 1601EQ)	ATC	CVAT (Form 1600VT)	CPT (Form 1600PT)	ATC
Goods	Non-VAT	1%	WI640/WC6 40		3%	
	VAT	1%		5%		WV010
Services	Non-VAT	2%	WI157/WC1 57		3%	
	VAT	2%		5%		WV020
Taxable Base		Non-VAT	Invoice Amount			
		VAT	Selling Price(Net of VAT)			

Continuation...

- ▶ **Filing and Payment.**
 - The government or any of its political subdivisions, instrumentalities or agencies, including GOCCs who are required to withhold creditable VAT shall use the "Monthly Remittance Return of Value-Added Tax Withheld" (BIR Form No. 1600-VT) for filing and remittance of the amount withheld.



PAYMENT

Continuation...

- ▶ Proof of Withholding. – The government or any of its political subdivisions, instrumentalities or agencies, including GOCCs who are required to withhold creditable VAT shall issue the Certificate of Creditable Tax Withheld at Source (BIR Form No. 2307) using Alphanumeric Tax Code (ATC) No. WV010 for purchases of goods or WV020 for purchases of services.

Thus, **the Certificate of Final Tax Withheld at Source (BIR Form No. 2306) shall no longer be issued for this purpose.**

- ▶ The BIR Form No. 2307 shall be used as proof by VAT taxpayers in claiming for VAT credit in their monthly and quarterly VAT declarations.

Continuation...

NOTE:

Erroneous use of the same (i.e.; reflected as tax credit in the quarterly and annual Income Tax Return) shall result in disallowance of the withheld amount and forfeiture of the same in favor of the Government.




ANNUAL INFORMATION RETURNS


Tax type	Form Type	Deadline	
WTC	1604-C	January 31	
FWT	1604F	January 31	To be filed using eBIRForms or EFPS
EWT	1604E	March 1	

ALPHALIST OF EMPLOYEES/PAYEES using Alphalist Data Entry and Validation Module Version 7.4 (download from our website), to be submitted:

- (1) Through Electronic Submission using the BIR's website address at esubmission@bir.gov.ph**
- (2) As attachment in the Electronic Filing and Payment System (eFPS) filed;**



The revised file structures of the Alphalists enumerated below, as well as the revised standard file naming convention are contained in Annexes "A" and "B" of **Revenue Memorandum Circular No. 5-2025**:

1. Monthly Alphalist of Payees under
BIR Form Nos. 1600-VT and 1600-PT
 2. Quarterly Alphalist of Payees under
BIR Form Nos. 1601-FQ, 1601-EQ, and 1621
 3. Annual Alphalist of Payees under
BIR Form Nos 1604C, 1604F, and 1604E
- 

Remittance of withholding taxes

Kind of WT	BIR Form	Period Covered	Due Date
WTC	1601-C	Jan. to Nov.	10 th day of ff. mo.
	1601-C	Dec.	15 th day of ff. mo.
EWT	0619-E	Jan, Feb, Apr, May, Jul, Aug, Oct, Nov	10 th day of ff. mo.
	1601EQ with QAP	1 st , 2 nd , 3 rd , 4 th Qtr.	Last day of ff. mo.
FWT	0619-F	Jan, Feb, Apr, May, Jul, Aug, Oct, Nov	10 th day of ff. mo.
	1601FQ with QAP	1 st , 2 nd , 3 rd , 4 th Qtr.	Last day of ff. mo.
GVAT/GPT	1600VT/PT with MAP	Jan. to Dec.	10 th day of ff. mo.

Issuance of withholding tax certificates

<i>Kind of WT</i>	<i>Certificates to be Issued (BIR Form)</i>	<i>Time of Issuance</i>
WTC	2316	On or before January 31 of the ff. year or on the payment of last salary, for terminated employees
EWT	2307	20 th day after close of the qtr. Or upon request of payee
GVAT	2307	10 th day of the ff. mo. or upon request of payee
GPT	2307	10 th day of the ff. mo. or upon request of payee

REVENUE MEMORANDUM CIRCULAR 81-2025

Reiterating the Criteria and Guidelines on the
Deductibility of Ordinary and Necessary Expense
Under Section 34(A)(1)(a) of the National Internal
Revenue Code of 1997, as Amended



CRITERIA FOR DEDUCTIBILITY

A. The expenses must be ordinary and necessary


Ordinary Expense – is one that is normal, usual and customary in the type of business conducted by the taxpayer. It does not need to be habitual or recurring but should be common in the context of the business. The term “ordinary” denotes that the expense must be typical and usual in relation to the business activities

Continuation...

Rules on Ordinary expense

Not all expenses, even if deemed necessary qualify as ordinary. An expense that is inordinately large cannot be considered as an ordinary expense even if it is necessary. Hence, in determining whether a particular expense is ordinary, the size and relative proportion of expense must be considered.





***inordinately large** – an expense nearly equated half of the total claimed expense

Further, extraordinary and unusual amounts paid to persons (natural or juridical) as compensation for their supposed services but without any relation to the measure of their actual services **CANNOT** be regarded as ordinary and necessary expense within the meaning of the law.

Necessary expense

– is one that is appropriate and helpful for the development of the taxpayer's business. This implies that the expense should be directly connected and proximately resulting from carrying on the business and must contribute to the generation of income or profit or minimizing a loss.



B. The expense must be paid or incurred within the taxable year

The deductible business expenses claimed must be for expenses that are paid or incurred within the taxable year when the corresponding revenue is earned. This criterion guarantees that the expense is directly linked to the particular period during which the income is generated, which is consistent with the matching principle under the Generally Accepted Accounting Principles.




C. The expense must be directly attributable to trade, business or profession

The expense must be paid or incurred in connection with the development, management, operation and/or conduct of the trade, business, or profession. *This means that there should be a direct link between the expense being deducted and the taxpayer's business activities.*



D. Substantiation

*The taxpayer must substantially prove by evidence or records the deductions claimed under the law, otherwise, the same will be **DISALLOWED**.* Pieces of evidence such as official invoices and vouchers, must be presented to substantiate the business expense.



TAX UPDATES

Revenue Memorandum Circular No. 20-2026

**Guidelines in Filing of Annual Income Tax
Returns and Payment of Corresponding Taxes
Due for Calendar Year 2025**

Filing of Tax Returns

1. Electronic Filing and Payment System (eFPS)

For taxpayers mandated to use the system or voluntarily opted to enroll shall file the AITR electronically and pay the taxes thereon through the eFPS–Authorized Agent Banks where they are enrolled. The AITRs available in the eFPS are BIR Forms Nos. 1700, 1701, 1701A, 1702RT, 1702–EX and 1702–MX



2. Offline eBIRForms Package

For non-eFPS taxpayers, including those filing “No Payment” returns shall use the eBIRForms in filing their ATR electronically through the Offline eBIRForms Package v7.9.5

!! TPs submitting their tax returns through the Offline eBIRForms Package are advised to capture a screenshot of the pop-up message indicating that a system generated email confirmation has been sent to the TP’s registered email address



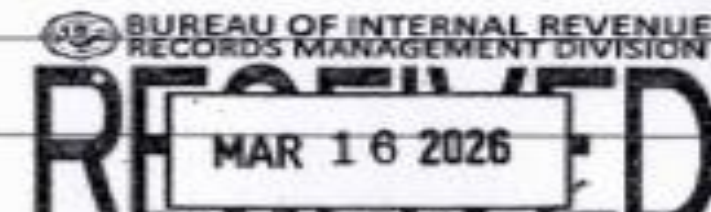
AITRs available:

BIR Form No.	Latest Version to be Used in eBIRForms
1700	BIR Form No. 1700v2018
1701	BIR Form No. 1701v2018
1701A	BIR Form No. 1701A
1702-RT	BIR Form No. 1702RTv2018C
1702-EX	BIRF Form No. 1702EXv2018c
1702-MX	BIR Form No. 1702MXv2018c

3. Tax Software Providers certified by the BIR

ANNEX "A"

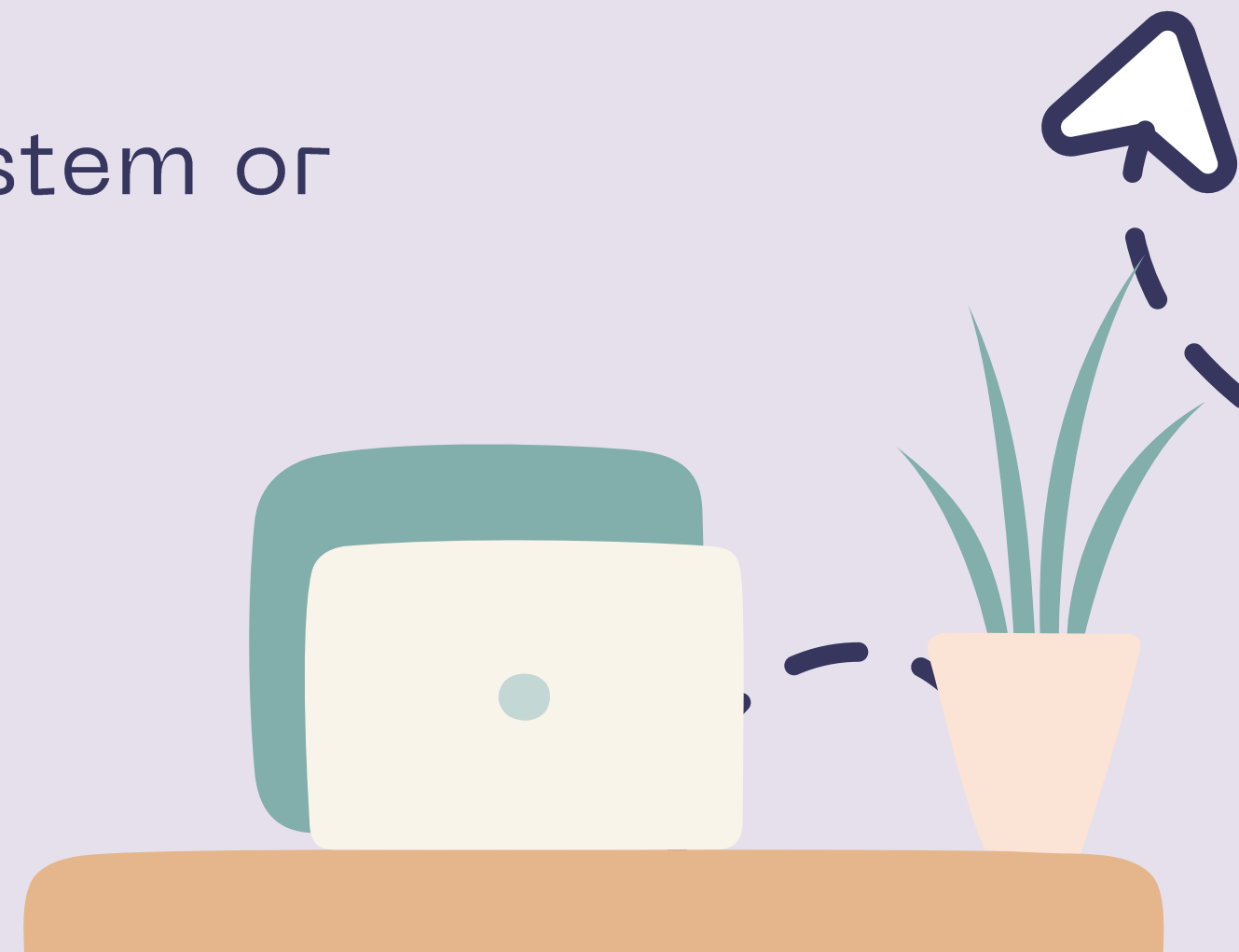
Name of Software Solution	Tax Software Provider	Certified BIR Forms under the Tax Software Provider
ETAX PH	AKTUS GLOBAL MANAGEMENT INC.	2551M and 2550Q
ANANTAKS	ANANTA SOLUTION CORP.	2550M, 2550Q, 1701A, 2551 v2018, 0619E, 1604E, 1601EQ, 1701 v2018
TAXWHIZPH	ASIAN CONSULTING GROUP INC.	1701A
TAXISTA	CARL PATRICK E. CUBILLAS	2550M, 2550Q
ETAXPOINT BOOKKEEPING EDITION	ETAXPOINT SOFTWARE SOLUTION CORP.	2550M, 0619E
MPM ACCOUNTING SOFTWARE	MPM CONSULTING SERVICES INC.	0619E, 1601EQ, 2551Qv2018
MYTAXWHIZPH DIGITAL SOLUTION INC.	MYTAXWHIZPH DIGITAL SOLUTION INC.	1701A
TAXUMO, WWW.TAXUMO.COM	TAXUMO INC.	0619E, 1601EQ, 1604E, 1700v2018, 1701A, 1701v2018, 2550M, 2550Q, 2551Qv2018
JUANTAX	TEN ELLEVEN MANILA INC.	1606, 1706, 0619E, 0619F, 1601EQ, 1601FQ, 1700v2018, 1701A, 1701v2018, 1702EX, 1702MX, 1702RT, 2550M, 2550Q, 2551M, 2551Qv2018
WYVERN-ONETT	WYVERN CORP.	1800v2018, 1801, 1706, 1606, 2000OT
YAHSHUA TAX ONLINE	YAHSHUA SYSTECH CORP.	0619E



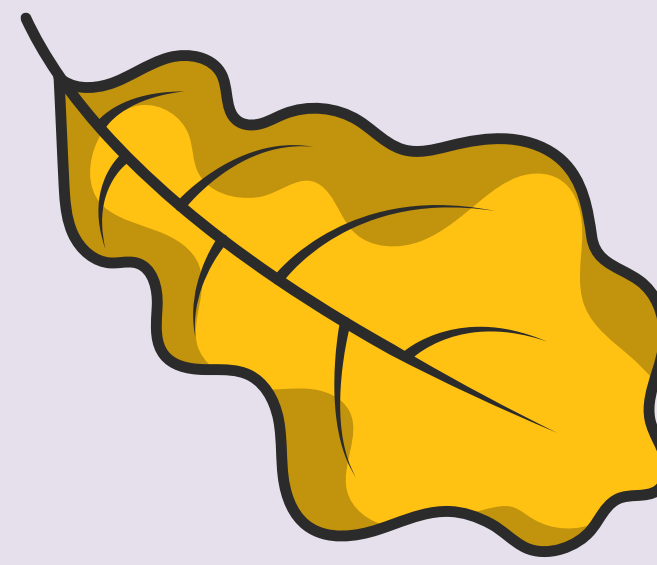
Payment of Taxes

1. Electronic Filing and Payment System (eFPS)

For taxpayers mandated to use the system or voluntarily opted to enroll



2. Electronic Payment (ePayment) Gateway



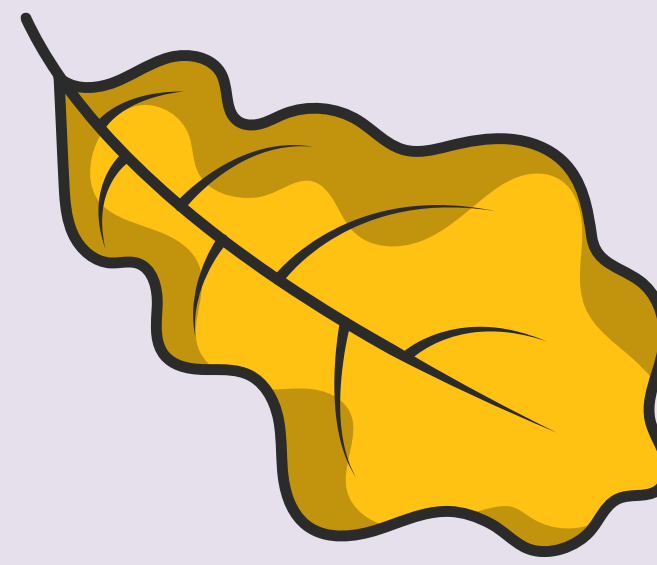
➔ Land Bank of the Philippines' (LBP) Link.Biz Portal

for TPs who have ATM account/s with LBP and/or holders of BancNet ATM/Debit/Prepaid Card or taxpayer utilizing PESONET facility for depositors of Asia United Bank, Bank of the Philippine Islands, Philippine Savings Bank, Rizal Commercial Banking Corporation, Robinsons Bank and UnionBank of the Philippines

➔ UnionBank of the Philippines (UBP) Online/ The Portal Payment Facilities

for TPs who have an account with UBP or InstaPay using UPAY Facility (for individual Non-Account holder of UnionBank)

2. Electronic Payment (ePayment) Gateway



➔ Development Bank of the Philippines (DBP) PayTax Online

for TPs-holders of VISA/MasterCard Credit Card and/or BancNet ATM/Debit Card, Tax Software Provider (TSP) or through its partner TSPs, namely:

a. *MyEG* (using credit card or electronic wallets<Gcash, Maya, GrabPay or ShopeePay>)

b. *MAYA*

How to Pay through LINK.BIZPORTAL



INSERT RDO NO. - NAME
BIR ePAY SERVICES

How to Pay Through LANDBANK LINK.BIZPORTAL

STEP 1 VISIT THE BIR WEBSITE (www.bir.gov.ph) AND SELECT eSERVICES.



STEP 2 FROM eSERVICES, SELECT ePAY.



STEP 3 CLICK LANDBANK LINK.BIZPORTAL FROM THE AVAILABLE ePAYMENT GATEWAYS.



STEP 4 CLICK PAY NOW.



BUREAU OF INTERNAL REVENUE
REVENUE REGION NO. —
INSERT RDO NO. - NAME



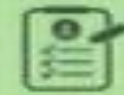
STEP 5 SELECT BUREAU OF INTERNAL REVENUE AS MERCHANT.



STEP 6 SELECT TAX PAYMENT AND CLICK CONTINUE.



STEP 7 FILL IN TAXPAYER DETAILS AND CLICK CONTINUE.



STEP 8 PAY USING YOUR BANK ACCOUNT.



Annex "B"

STEP 9



LOG IN TO ONLINE BANKING AND COMPLETE PAYMENT.



FINAL STEP



A PAYMENT CONFIRMATION WILL BE DISPLAYED FOR SUCCESSFUL TAX PAYMENT.



Please electronically file the corresponding return/s to avoid penalties.



Taxpayers have the option to print the payment confirmation. A copy will also be sent to their e-mail address.



Landbank Link.BizPortal may be accessed from 12:01AM to 11:00PM PST

Who are qualified to pay in LANDBANK Link.BizPortal?

- LANDBANK ATM Savings Account
- LANDBANK YISA Debit Cards
- LANDBANK Current Accounts with ATM Access
- LANDBANK Corporate Payment Card (CPC)
- Branch/Member Bank's ATM Card accounts
- International Credit/Debit Cards (Visa, Mastercard, JCB)
- Globe Cash
- PCMC PayGate

FOR QUESTIONS AND CONCERNS, PLEASE CONTACT US AT:



Bureau of Internal Revenue -
RDO No. - Name



RDO Twitter Handle



RDO's Contact
Number/s

RDO NO. - NAME
(Insert RDO Address)

For more information, access the BIR website (www.bir.gov.ph)

Guidelines in Filing Individual ITR Forms

BIR Form No.	Manner of Filing	Manner of Payment
1701-MS	Manual * If <i>WITH</i> Tax Payable -to ANY AAB	* Manual payment through over-the-counter of ANY AAB
	* if <i>WITHOUT</i> Tax Payable – to ANY RDO	* Online payment specified in this Circular. Provided, that the AITR must be filed to ANY RDO together with the proof of payment of the taxes due thereon
1701A	Electronic via Offline eBIRForms Package v7.9.5 or eFPS	Online Payment *eBIRForms Users/Filers-through ePayment Gateways specified in this Circular *eFPS Users/Filers- eFPS-AAB where the taxpayer is enrolled
1701	Electronic via Offline eBIRForms Package v7.9.5 or eFPS	Online Payment *eBIRForms Users/Filers-through ePayment Gateways specified in this Circular *eFPS Users/Filers- eFPS-AAB where the taxpayer is enrolled

IMPORTANT POINTS TO REMEMBER FOR MICRO AND SMALL TAXPAYERS

- ➔ TPs may opt to electronically file their 2025 AITR using BIR Form 1701/1701A available in the eFPS and eBIRForms, whichever is applicable. Those who already electronically filed their AITR using the said forms and paid their taxes due thereon, are **NO LONGER REQUIRED** to file the BIR Form 1701-MS manually.

IMPORTANT POINTS TO REMEMBER FOR MICRO AND SMALL TAXPAYERS

- ➔ In cases where the taxpayers opt to file electronically using BIR Form 1701/1701A, they may accomplish only the minimum required fields, consistent with the information required in BIR Form 1701-MS, in order to simplify the filing of the AITR.

*Please see **Annex D** of this Circular for the Minimum Required Information in the Filing of the AITR using BIR Forms 1701/1701A*

IMPORTANT POINTS TO REMEMBER FOR MICRO AND SMALL TAXPAYERS

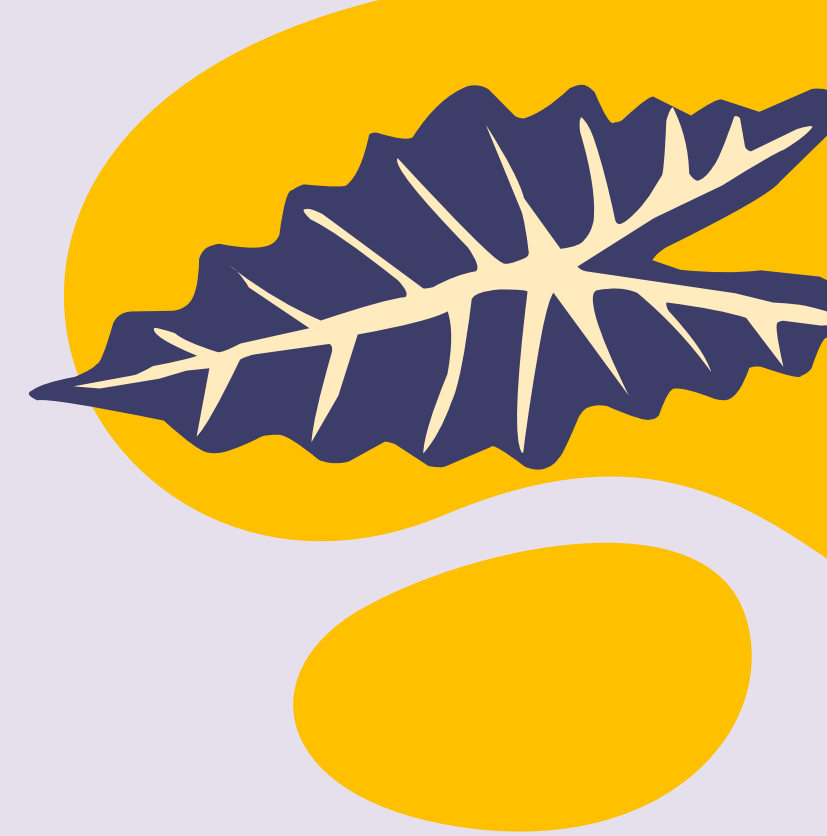
- ➔ If the COR of the taxpayers reflects only the form “1701/1701A”, they are **not required to update or change their COR** to include the BIR form type 1701-MS or to reflect “1701/1701A/1701MS”

Submission of Attachments To Filed Returns

The stamping of the AITR or to have them stamped "RECEIVED" is NOT REQUIRED. Instead, the Filing Reference Number(FRN) or the Tax Return Receipt Confirmation(TRRC) shall serve as proof of filing such AITR.

The attachment/s to the AITR, if there is/are any, shall be submitted electronically using the Electronic Audited Financial Statement Submission Facility (eAFS). The eAFS-generated Transaction Reference Number/Confirmation Receipt shall serve as proof of submission

Taxpayer/ Filer	When to Submit	Mode of Submission
eBIR Forms, eFPS and TSP Filers	Within Fifteen (15) days from the deadline of filing of return In case of late filing, within 15 days from filing	Online submission through eAFS
Manual Filers of 1701-MS	Within Fifteen (15) days from the deadline of filing of return In case of late filing, within 15 days from filing	Online submission through eAFS



Companies who filed their AFS through the BIR eAFS system shall attach the system-generated TRN/Confirmation Receipt which contains the PDF document issued by the eafs@bir.gov.ph confirming successful upload and contains the Company Name, TIN, Taxable Year, and files submitted in lieu of the manual “Received” stamp per Section 4(1) of Memorandum Circular No. 9 Series of 2026 of the Securities and Exchange Commission.



Required attachments to the AITR in case the BIR declares unavailability of said facilities

- ❖ FRN as proof of eFiling in eFPS
- ❖ TRRC as proof of eFiling in eBIRForms
- ❖ Proof of Payment/ Acknowledgement Receipt of Payment
- ❖ Unaudited/Audited Financial Statement
- ❖ Notes to AFS
- ❖ Statement of Management Responsibility
- ❖ BIR Form 2307
- ❖ BIR Form 1606
- ❖ BIR Form 2304
- ❖ BIR Form 2316
- ❖ System generated Acknowledgement Receipt or Validation Report of electronically submitted Summary Alphalist of Withholding Taxes thru esubmission@bir.gov.ph
- ❖ Duly approved Tax Debit Memo
- ❖ Proof of Foreign Tax Credit
- ❖ Proof of Prior Year's Excess Credits
- ❖ Proof of Other Tax Credits/Payments
- ❖ BIR Form 1709 –Information Return on Transactions with Related Party

Attachments shall be stamped only on the page of the Audit Certificate, Balance Sheet/Statement of Financial Position and Income Statement/Statement of Comprehensive Income

"Taxation is more than revenue. It is a tool for development."

Inter-American Development Bank

thank you



lunaniegocpa@gmail.com