



BIR Form No.

2316

September 2021(ENCS)

Certificate of Compensation
Payment/Tax Withheld

2316 9/21ENCS

For Compensation Payment With or Without Tax Withheld

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

1 For the Year (YYYY)

2026

2 For the Period From (MM/DD) 0101 To (MM/DD) 1231

Part I - Employee Information

3 TIN 000-000-001

4 Employee's Name (Last Name, First Name, Middle Name) Sample, Mark

5 RDO Code 000

6 Registered Address 1 Sample Street, Makati City, Metro Manila

6A ZIP Code 1200

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

Part II - Employer Information (Present)

12 TIN 000-000-000

13 Employer's Name Sample Trading Corp. (SAMPLE)

14 Registered Address 1 Sample Street, Makati City, Metro Manila

14A ZIP Code 1200

15 Type of Employer ☒ Main Employer ☐ Secondary Employer

Part III - Employer Information (Previous)

16 TIN

17 Employer's Name

18 Registered Address

18A ZIP Code

Part IVA - Summary

19 Gross Compensation Income from Present Employer (Sum of Items 38 and 52) 389,206.90

20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 38) 56,850.00

21 Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 52) 332,356.90

22 Add: Taxable Compensation Income from Previous Employer, if applicable

23 Gross Taxable Compensation Income (Sum of Items 21 and 22) 332,356.90

24 Tax Due 12,353.54

25 Amount of Taxes Withheld 12,353.54

25A Present Employer

25B Previous Employer, if applicable

26 Total Amount of Taxes Withheld as adjusted (Sum of Items 25A and 25B) 12,353.54

27 5% Tax Credit (PERA Act of 2008)

28 Total Taxes Withheld (Sum of Items 26 and 27) 12,353.54

Part IV-B Details of Compensation Income & Tax Withheld from Present Employer

A. NON-TAXABLE/EXEMPT COMPENSATION INCOME

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) 28,000.00

35 De Minimis Benefits

36 SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only) 28,850.00

37 Salaries and Other Forms of Compensation

38 Total Non-Taxable/Exempt Compensation Income (Sum of Items 29 to 37) 56,850.00

B. TAXABLE COMPENSATION INCOME REGULAR

39 Basic Salary 307,150.00

40 Representation

41 Transportation 24,000.00

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 1,206.90

51 Others (specify)

51A

51B

52 Total Taxable Compensation Income (Sum of Items 39 to 51B) 332,356.90

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 Sample Signatory, President

Present Employer/Authorized Agent Signature over Printed Name

CONFORME:

54 Sample, Mark

Employee Signature over Printed Name

CTC/Valid ID No. of Employee

Place of Issue

Date Signed

Date Signed

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 Sample Signatory, President

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 Sample, Mark

Employee Signature over Printed Name

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