



24 January 2023

MEMORANDUM CIRCULAR NO. 3
Series of 2023

TO : VSU Main Regular/Casual/Contractual Faculty and Staff (including PCC)

RE : BIR Form 2316 - Certificate of Compensation Payment/Tax Withheld

This is to inform all concerned employees that your BIR Form 2316 or the Certificate of Compensation Payment/ Tax Withheld for the year 2022 is now available at the Office of the Head of Accounting. Per BIR guidelines, each employee who received a salary, honorarium, or any other form of remuneration from the employer during 2022, must have a BIR Form 2316 prepared, filled out, and issued by the employer to be submitted to the BIR by the employer in behalf of the employees.

With this, please get your BIR Form 2316 for year 2022 at the Office of the Head of Accounting (c/o Ms. Chizka Mae M. Estallo).

A representative/authorized personnel is allowed to get the BIR Form No. 2316 provided that the owners have given their consent (Refer to the attached sample authorization letter).

Please fill out the necessary fields in the BIR Form 2316 and kindly return the accomplished file on or before **February 10, 2023** to the Office of the Head of Accounting since the forms will be collated and submitted to BIR.

Below is a quick guide on filling out BIR Form 2316:

For BIR Use Only Item

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No. 2316
January 2018 (ENCS)

Certificate of Compensation Payment/Tax Withheld
For Compensation Payment With or Without Tax Withheld

2316-0118ENCS

1 For the Year (YYYY)

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

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

Part I - Employee Information

Part II - Employer Information (Present)

Part III - Compensation Income & Tax Withheld from Resident Employee

A. NON-TAXABLE/EXEMPT COMPENSATION INCOME

27 Basic Salary (including the exempt P250,000 & below) or the Statutory Minimum Wage of the MWE

28 Holiday Pay (MWE)

29 Overtime Pay (MWE)

30 Night Shift Differential (MWE)

31 Hazard Pay (MWE)

32 13th Month Pay and Other Benefits (maximum of P90,000)

33 De Minimis Benefits

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

35 Salaries and Other Forms of Compensation

36 Total Non-Taxable/Exempt Compensation Income (Sum of Items 27 to 35)

1. Items 3, 4, 6, 6A, 7, and 8 are required fields to fill out. Items 6B, 6C, and 6D should be filled out if applicable.
2. Items 9 to 11 are applicable only if the employee is a minimum wage earner.

<small>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.</small>			
51 _____ <small>Present Employer/Authorized Agent Signature over Printed Name</small>		Date Signed _____	
CONFORME:			
52 _____ <small>Employee Signature over Printed Name</small>		Date Signed _____	
CTC/Valid ID No. _____ <small>of Employee</small>	Place of Issue _____	Date Signed _____	Amount paid, if CTC _____
To be accomplished under substituted filing			
53 _____ <small>Present Employer/Authorized Agent Signature over Printed Name (Head of Accounting/ Human Resource or Authorized Representative)</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. 2406 shall serve the same purpose as I BIR Form No. 1700 has been filed pursuant to the provisions of Revenue Regulations (RR) No. 3-2002, as amended.</small>	
		54 _____ <small>Employee Signature over Printed Name</small>	

3. Item 52 should be signed by the employee (ORIGINAL signature per page) and indicate the details of your Community Tax Certificate (CTC) such as place of issue, date signed, and the amount paid. You can get your CTC at the Local Government Unit c/o Treasurer's Office. Any valid Government-Issued Identification Card is also acceptable.
4. Item 54 should be signed for employees who are qualified under substituted filing of Income Tax Return (BIR Form 1700). This is applicable to employee who received purely compensation income from one employer without other source of income (e.g., business income). This means that the BIR Form 2316 will be filed in lieu of BIR Form 1700.

For any concerns, please contact Ms. Chizka Mae M. Estallo of the Office of the Head of Accounting Office.

For your information and strict compliance. Thank you.



DANIEL LESLIE S. TAN

Vice President for Administration and Finance



Date

NICK FREDDY R. BELLO

OIC-Head, Office of the Head of Accounting

Visayas State University

Baybay City, Leyte

Thru: **CHIZKA MAE M. ESTALLO**

Remittance In-charge

Office of the Head of Accounting

Dear Sir:

The following employees as listed below hereby authorize Mr/ Ms. _____ to act on their behalf to get the BIR Form 2316 - Certificate of Compensation Payment/Tax Withheld from your office.

No.	Name (Last Name, First Name, Middle Initial)	Signature
1		
2		
3		
4		
5		
	(add more rows as necessary)	

Please acknowledge receipt hereof.

Very truly yours,

Name of Head (with signature)

(Department/Office)