

OFFICE OF THE VICE PRESIDENT FOR ADMINISTRATION AND FINANCE

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05 January 2023

MEMORANDUM CIRCULAR NO. 1

Series of 2023

To: All Individuals under a Job Order or Service Contract Agreement (Job Order Workers, Parttime Instructors and other Non-Regular Professionals still rendering services to VSU)

Re: Submission of Income Payee's Sworn Declaration of Gross Receipts/Sales

Pursuant to Revenue Memorandum Circular (RMC) No. 51-2018, please be reminded of the submission of your "Income Payee's Sworn Declaration of Gross Receipts/Sales" (Annex B-2) with the needed attachments to the Office of the Head of Accounting c/o Ms. Elizabeth Pasa:

- 1. Annex B-2 (1 original copy and 5 photocopies)
- 2. BIR Form (1901/1902/1904/1905/COR photocopy only)
- 3. Transmittal

Please make sure to check one of the boxes (either Option A – Graduated Income Tax Rates, or Option B – Eight Percent Income Tax Rate) in the Sworn Declaration as this will be the basis for your withholding tax deduction. Sworn Statements with unchecked box will not be accepted.

Kindly check the format attached for your guide and reference. Deadline of submission would be on January 16, 2023.

Please take note of some of the comparisons between the two options: Individuals with P250,000.00 or below annual gross receipts:

Under Option A - Graduated Income Tax Rates:

- Not subject to income tax
- Subject to percentage tax (1% January to June 2023; 3% starting July 2023)
- Required to file 1701 Annual ITR
- Not required to file 1701Q (Quarterly)
- Required to file 2551Q/ 2550M/ 2550Q

Under Option B - Eight Percent Income Tax Rate

- Not subject to income tax
- Not subject to percentage tax
- Required to file 1701 ITR (Annually)
- Not required to file 1701Q (Quarterly)
- Not required to file 2551Q/ 2550M/ 2550Q

Individuals with annual gross receipts above P250,000.00 but not over P3,000,000.00:

Under Option A – Graduated Income Tax Rates:

- Subject to income tax (5% based on gross)
- Subject to percentage tax (1% January to June 2023; 3% starting July 2023)
- Required to file 1701 ITR (Annually)
- Required to file 1701Q (Quarterly)
- Required to file 2551Q/ 2550M/ 2550Q

Under Option B - Eight Percent Income Tax Rate

- Subject to income tax (8% in excess of P250,000.00)
- Not subject to percentage tax
- Required to file 1701 ITR (Annually)
- Required to file 1701Q (Quarterly)
- Not required to File 2551Q/ 2550M/ 2550Q



Important: Kindly note that failure to submit a sworn declaration is tantamount to having annual gross receipts above P3,000,000.00, hence subject to income tax of 10% and business tax of 5%.

The table below describes the details on the registration, filing and payment requirements for each type of taxpayers defined above (taken from BIR RMC 51-2018):

	3F)							Q	Expa		Busin Ta	
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	17010	2551Q/2550M/ 2550Q	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>	V	X	*	X	Х	1	X	1	Х	X	300	Х
Other Supplier of Services deriving gross receipts above P250,000 in any 12-month from <i>lone payor</i>	1	1	√*	V	V*	V	V	V*	2% or 10%**	10° 2	300	5% Of 12%
Professionals deriving gross receipts above P250,000 in any 12-month period from <i>lone</i> payor	~	1	1.	V	*	V	1	V*	5% or 10%**	10%	300	50° 0
Other Supplier of Services receiving income from <i>multiple payor</i> and/or other source of income	1	1	V	1	V	V	~	~	200 or 1000**	10%	300	500
Professionals receiving income from <i>multiple payor</i> and/or other source of income	~	1	1	V	~	V	1	1	5° of 10° o**	10%	100	500

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

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.

In addition, we would like to remind all individuals under a job order or service contract agreement to file their own individual income tax return (BIR 1701A) on or before April 15 of each year covering income from the preceding taxable year and pay the corresponding tax due, if any. Filing of the return could be done online while payment should be coordinated directly to BIR or any authorized payment center and will not be handled by the Office of the Head of Accounting considering that the university has several JO/ contract of service workers and the filing/payment is not part of the scope of the university since no employer-employee relationship.

Moreover, we would like to remind those personnel previously working under a job order or service contract agreement who were promoted to casual/regular position to close your JO Worker status at the BIR as soon as possible to avoid possible penalties.

For your information and compliance. Thank you.

DANIEL LESLIE S. TAN

Vice President for Administration and Finance



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

INCOME PAYEE'S SWORN DECLARATION OF GROSS RECEIPTS/SALES (For Self-Employed and/or Engaged in the Practice of Profession with Lone Income Payor)

with		1, _			(Name)		, of legal age, single/ marrie	d to
Taxpayer Identification Number (TIN)				21		perma		-
Taxpayer Identification Number (TIN)				(Name	of Spouse)			with
1. That I derived my PROFESSIONAL income only from VISAYAS STATE UNIVERSITY (Same of Loss Prove) with Taxpayer Identification Number — 001-394-498-000 and business address at VISCA. BAYBAY CITY, LEYTE 6521-A 2. That for the current year 2023 , my gross receipts will not exceed Two Hundred Fifty Thousand Pesos (P250,000.00) and that I am registered as a non-NAT taxpayer, that whatever is the amount of income received. I will comply with the requirement to file my Income Tax Return on the prescribed due date. For this parpose, I pot to avail of either one of the following: Graduated Income Tax Rates under Section 24(A)(2)(a) of the Tax Code, as amended, based on the taxable income. With this selection, I acknowledge that I am subject to 9% income tax, thus, not subject to reditable withholding tax shipter to precentage tax, in case of government money payments. Eight Percent (8%) income tax rate under Section 24(A)(2)(b) of the Tax Code, as amended, based on gross receipts/sales and other non-operating income – with this selection, I understand that this is in lieu of the graduated income tax rates and the Percentage Tax under Section 116 of the Tax Code, as amended, thus, no withholding tax shall be made: 3. That based on my selection above, if my gross sales/receipts and other non-operating income exceeds P250,000.00 but not over P3.000,000 (0), my afore-stated lone income payor shall automatically withholding the prescribed rate of withholding tax: a. In case of Graduated Income Tax Rates, I acknowledge that aside from income tax, I am subject to business tax (Percentage Tax, if applicable) and creditable withholding of income tax, I am subject to business tax (Percentage Tax, if applicable) and creditable withholding of income tax necess of P250,000.00, and business tax withholding, if any, are applicable on the entire income payment, OR b. In case of Eight Percent (8%) income tax rate, I acknowledge that an it am only subject to income tax and thus, to the creditable withholding income tax rate, I a	Taxpayer	r Ider	ntificati	on Number (T	IN)		, after having been duly sworn in accordance with	law
with Taxpayer Identification Number 001-394-498-000 and business address at VISCA, BAYBAY CITY, LEYTE 6521-A 2. That for the current year2023_, my gross receipts will not exceed Two Hundred Fifty Thousand Pesos (\$\frac{9}{2}\$50,000.00) and that I am registered as a non-VAT taxpayer, that whatever is the amount of income received, I will comply with the requirement to file my Income Tax Return on the prescribed due date. For this purpose, [op to avail of either one of Hollowing: Graduated Income Tax Rates under Section 24(A)(2)(a) of the Tax Code, as amended, based on the taxable income. With this selection, I acknowledge that I am subject to 0% income tax, thus, not subject to creditable withholding percentage tax, in case of government money payments. Eight Percent (\$\frac{9}{2}\sigma_0\) income tax rate under Section 24(A)(2)(b) of the Tax Code, as amended, based on gross receipts/sales and other non-operating income — with this selection, I understand that this is in lieu of the graduated income tax rates and the Percentage Tax under Section 116 of the Tax Code, as amended, thus, no withholding tax shall be made. 3. That based on my selection above, if my gross sales/receipts and other non-operating income exceeds \$\frac{9}{2}\$50,000.00 but not over \$\text{P3}\$,000,000.00, my afore-stated lone income payor shall automatically withhold the prescribed rate of withholding tax: a In case of Graduated Income Tax Rates, I acknowledge that aside from income tax, I am subject to business tax (Percentage Tax, if applicable) and creditable withholding of income in excess of \$\text{P25}\$0,000.00, and business tax withholding, if any, are applicable on the entire income payment. OR b. In case of Eight Percent (\$\frac{9}{2}\sigma_0\text{ income tax rate} and thus, to the creditable withholding income tax rate and thus, to the creditable withholding income tax in excess of \$\text{P25}\$0,000.00.00. 4. That I declare, under the penalties of perjury, that this declaration has been made in good faith, and to the be	hereby de	epose	and st	ate:				
with Taxpayer Identification Number001_394_498_000_ and business address at		1.	That I	derived my	PROFESSIONAL is	ncome only from _	VISAYAS STATE UNIVERSITY	nacipal procinci
2. That for the current year 2023, my gross receipts will not exceed Two Hundred Fifty Thousand Pesos (₱250,000.00) and that I am registered as a non-VAT taxpayer; that whatever is the amount of income received, I will comply with the requirement to file my Income Tax Return on the prescribed due date. For this purpose, I opt to avail of either one of the following: Graduated Income Tax Rates under Section 24(A)(2)(a) of the Tax Code, as amended, based on the taxable income. With this selection, I acknowledge that I am subject to 9% income tax, thus, not subject to creditable withholding tax, subject to percentage tax, if applicable, and will file the required percentage tax returns or subject to withholding percentage tax, it aces of government money payments. Eight Percent (8%) income tax rate under Section 24(A)(2)(b) of the Tax Code, as amended, based on gross receipts/sales and other non-operating income - with this selection, I understand that this is in lieu of the graduated income tax rates and the Percentage Tax under Section 116 of the Tax Code, as amended; thus, no withholding tax shall be made: 3. That based on my selection above, if my gross sales/receipts and other non-operating income exceeds ₱250,000.00 but not over ₱3,000,000.00, my afore-stated lone income payor shall automatically withhold the prescribed rate of withholding tax: a. In case of Graduated Income Tax Rates, I acknowledge that aside from income tax. I am subject to business tax (Percentage Tax, if applicable) and creditable withholding of income in excess of ₱250,000.00, and business tax withholding, if any, are applicable on the entire income payment; OR b. In case of Eight Percent (8%) income tax rate, I acknowledge that I am only subject to income tax and thus, to the creditable withholding income tax in excess of ₱250,000.00; 4. That I duel are, 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. IN WITNESS WHEREOF, I have			with T	axpayer Identi		94-498-000 and b	(
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INCOME PAYEE'S SWORN DECLARATION OF GROSS RECEIPTS/SALES (For Self-Employed and/or Engaged in the Practice of Profession with Lone Income Payor)

Per l'acception de l'	Ι,	(Name)	,	, of legal age, single/	married to
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with Taxpayer Identification Number 001-394-498-000 and business address at VISCA BAYBAY CITY, LEYTE 6521-A That for the current year 2023 are goes receipts will not exceed Two Hundred Fitry Thousand Peace (P25,000,000) and that I am registered as a nowN-XT taxpayer; that whatever is the amount of income received, visual contents and that I am registered as a nowN-XT taxpayer; and that I am registered as a nowN-XT taxpayer; and that I am subject to the following: Graduated Income Tax Retax under Section 24(A)/23(a) of the Tax Code, as amended, based on the collowing: Graduated Income Tax Retax under Section 24(A)/23(a) of the Tax Code, as amended, based on the content of the collowing: Graduated Income Tax Retax under Section 24(A)/23(b) of the Tax Code, as amended, based on grown without the content of the graduated income tax rate and selection of the collowing to the content of the graduated income tax rate and the Percentage Tax in district on the content of the graduated income tax rate and the Percentage Tax under Section 1 of on the Tax Code, as amended by the graduated income tax rate and the Percentage Tax under Section 1 of the Tax Code, as amended by the graduated income tax rate and the percentage Tax under Section 1 of the tax Code, as amended to the graduated income tax rate and the percentage Tax under Section 1 of the tax Code, as amended with the tax of the production of the graduated income tax rates and the Percentage Tax under Section 1 of the Tax Code, as amended to the graduated income tax and the section 24(A)/23(b) of the Tax Code, as amended the subject to the content of the graduated income tax rates and the section 1 of the Tax Code, as amended with the tax of the production of the graduated income tax rates and the section 1 of the Tax Code, as amended with the tax of the production of the production of the graduated income tax rates and the section 1 of the Tax Code, as amended with the tax of the production	hereby depo	se and state:			
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Eight Percent (8%) income tax rate under Section 24(A)(2)(b) of the Tax Code, as amended, based on gross rorms and the mark of the transplant of the mark of the m	ve to file 51Q-2550M-255taQ	income. With this selection, I acknowithholding tax; subject to percensubject to withholding percentage	nowledge that I am subject to stage tax, if applicable, and tax, in case of government	to 0% income tax, thus, not subject to creditable will file the required percentage tax returns or the money payments.	*Please make sure to check of the buxes. SWODN
P\$,000,000.00, my afore-stated lone income payor shall automatically withhold the prescribed rate of withholding tax: It case of Graduated Income Tax Rates, I acknowledge that aside from income tax, I am subject to business tax (Percentage Tax, if applicable) and creditable withholding of income in excess of P250,000.00, and to the health to the health business tax withholding, if any, are applicable on the entire income payment; OR business tax withholding, if any, are applicable on the entire income payment; OR In case of Eight Percent (8%) income tax rate, I acknowledge that I am only subject to income tax and thus, to the creditable withholding income tax in excess of P250,000.00; to the creditable withholding income tax in excess of P250,000.00; to the creditable withholding income tax in excess of P250,000.00; to the creditable withholding income tax in excess of P250,000.00; to the creditable withholding income tax in excess of P250,000.00; to the creditable withholding income tax in excess of P250,000.00; to the creditable withholding income tax in excess of P250,000.00; to the creditable withholding income tax in excess of P250,000.00; to the creditable withholding income tax in excess of P250,000.00; to the creditable withholding income tax in excess of P250,000.00; to the creditable withholding income tax in excess of P250,000.00; to the creditable withholding income tax in excess of P250,000.00; to the creditable withholding income tax in excess of P250,000.00; to the creditable withholding income tax in excess of P250,000.00; to the creditable withholding income tax in excess of P250,000.00; to the creditable withholding income tax in excess of P250,000.00; to the creditable withholding income tax in excess of P250,000.00; to the creditable withholding income tax in excess of P250,000.00; to the creditable withholding income tax in excess of P250,000.00; to the creditable withholding income tax in excess of P250,000.00; to the creditable withholding income tax in excess of P250,000.00; to the cre	ones and cornage tax, thus withholding tax th be made.	receipts/sales and other non-opera graduated income tax rates and th	ating income - with this se the Percentage Tax under So	election, I understand that this is in lieu of the	unchecked bo will NOT be
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5. That 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. IN WITNESS WHEREOF, I have hereunto set my hand thisday of	your tax computation r the current year, me goes if you ecked the <u>first box</u> , an opted to letter a.	to the creditable withholding incommon that I duly execute this SWORN DECL	me tax in excess of P250,0	000.00;	V
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		\		VISAYAS STATE UNIVERSITY	



Date

NICK FREDDY R. BELLO

OIC-Head, Office of the Head of Accounting Visayas State University Baybay City, Leyte

Thru: ELIZABETH D. PASA

JO, In-charge

Office of the Head of Accounting

Dear Sir/Madam:

We respectfully submit herewith the following "Income Payee's Sworn Declaration of Gross Receipts/Sales" for the current year of 2023 Job Order workers / Part-time Instructors of our (Department).

No.	TAX IDENTIFICATION NUMBER	NAME (LN, FN, MN)	REMARKS (Indicate file attached if 1901/1902/1904/1905/COR)
1	XXX-XXX-XXX-000	GODOY, IAN FELICES	1 original copy with COR 1 copy Accounting 1 copy own file
		(Alphabetical Order)	, sopy own me

Please acknowledge receipt hereof.

Very truly yours,

Name of Head (with signature)

(Department/Office)



Vision: Mission: