

REVISED WITHHOLDING TAX TABLE ON COMPENSATION PURSUANT TO THE AMENDMENTS TO THE NATIONAL INTERNAL REVENUE CODE OF 1997 AS INTRODUCED BY REPUBLIC ACT NO. 10963, OTHERWISE KNOWN A...

REVENUE MEMORANDUM CIRCULAR NO. 105-2017, January 15, 2018

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/7b440764da7c/>

Adopted: 28 December 2017

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With the forthcoming effectivity of Republic Act No. 10963, otherwise known as the “Tax Reform for Acceleration and Inclusion (TRAIN) Law” on January 1, 2018, it is imperative that a smooth transition as to withholding tax rates is ensured. Thus, for the information and guidance of all concerned, beginning January 1, 2018, every employer making compensation payments to their respective employees shall conduct and withhold from such compensation a tax determined in accordance with the Revised Withholding Tax Table attached herein as ANNEX “A”.

All internal revenue officials, employees and other concerned are hereby enjoined to give this Circular as wide a publicity as possible.

(SGD) CAESAR R. DULAY
Commissioner of Internal Revenue

Annex “A”

Revised Withholding Tax Table

Effective January 1, 2018 to December 31, 2022

DA I L Y

1

2

3

4

5

6

Compensation Level (CL)

68 5 and below

685

1 , 096

2 , 192

5 , 479

21 , 918

Prescribed Minimum Withholding Tax

0 . 00

0 . 00 + 20 % over CL

82 . 19 +
25 % over
CL

356 . 16 +
30 % over
CL

1 , 342. 47
+ 32%
over CL

6 , 602. 74 +
35 % over
CL

WEEKLY

1

2

3

4

5

6

Compensation Level (CL)

4 , 808 and below

4 , 808

7 , 692

15 , 385

38 , 462

153 , 846

Prescribed Minimum Withholding Tax

0 . 00

0 . 00 +

20 % over

CL

576 . 92 +

25 % over

CL

2 , 500. 00

+ 30%

over CL

9 , 423. 08

+ 32%

over CL

46 , 346. 15 +

35 % over

CL

SEMI- MONTHLY

1

2

3

4

5

6

Compensation Level (CL)

10 , 417 and below

10 , 417

16 , 667

33 , 333

83 , 333

333 , 333

Prescribed Minimum Withholding Tax

0 . 00

0 . 00 +

20 % over

CL

1 , 250. 00

+ 25%

over CL

5 , 416. 67

+ 30%

over CL

20 , 416. 67

+ 32%

ove r CL

100 , 416. 67

+ 35% over

CL

MONTHLY

1

2

3

4

5

6

Compensation Level (CL)

20 , 833

and below

20 , 833

33 , 333

66 , 667

166 , 667

666 , 667

Prescribed Minimum Withholding Tax

0 . 00

0 . 0 + 20%

over CL

2 , 500. 00 + 25%

over CL

10 , 833. 33

+ 30%

ove r CL

40 , 833. 33

+ 32%

over CL

200 , 833. 33

+ 35% over

CL

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