AMENDING REVENUE REGULATIONS NO. 6-82, AS AMENDED BY REVENUE REGULATIONS NO. 12-86, OTHERWISE KNOWN AS THE WITHHOLDING TAX REGULATIONS ON COMPENSATION AND PRESCRIBING A REVISED ...

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SECTION 1. Scope. — Pursuant to Sections 245 and 72 of the National Internal Revenue Code in relation to Republic Act No. 7167, these Regulations are hereby promulgated prescribing the collection at source of income tax on compensation income paid on or after January 1, 1992 under the Revised Withholding Tax Tables (ANNEX "A"*) which take into account the increase of personal and additional exemptions.

SECTION 2. Section 7 of Revenue Regulations No. 6-82, as amended by Revenue Regulations No. 12-86 is hereby further amended to read as follows:

> "Section 7. Requirement of Withholding
>
> x x x x x x x x x”
>
> 1. Withholding of Tax on compensation paid to resident employees. — (a) In general, an employer making payment of compensation shall deduct and withhold from such compensation a tax determined in accordance with the prescribed Revised Withholding Tax Tables, effective January 1, 1992 (ANNEX "A").
>
> x x x x x x x x x”

SECTION 3. Section 8 of Revenue Regulations No. 6-82 as amended by Revenue Regulations No. 12-86, is hereby further amended to read as follows:

> "Section 8. Right to claim the following exemptions. x x x.
> Each employee shall be allowed to claim the following amount of exemptions with respect to compensation paid on or after January 1, 1992.
>
> a. If single or married but judicially declared as legally separated with no qualified dependents — P9,000.00.
>
> b. If married, and both spouses are employed, each spouse shall be entitled to a personal exemption of P9,000.00.
>
> c. If married, and only one spouse is employed, the employed spouse shall be entitled to P18,000.00.
>
> d. If head of the family — P12,000.00.
>
> e. Additional exemption for each qualified dependent child but not to exceed four (4) dependent children, P5,000.00.

For purposes of compliance with the requirement of withholding tax on compensation income, the husband shall be deemed the proper claimant of the additional exemption for dependent children in the case of married individuals. The option of claiming additional exemption, and the special additional personal exemption by either husband or wife shall be exercised and reflected in the joint income tax return.

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f. If the gross compensation income of single, married or legally separated individual, or head of family does not exceed the aggregate (combined compensation income of husband and wife) amount of Twenty Thousand Pesos (P20,000.00), he is further entitled to a special additional personal exemption of Four Thousand Pesos (P4,000.00).

SECTION 4. Repealing Clause. — All existing rules and regulations or portions thereof which are inconsistent with the provisions of these regulations are hereby revoked.

SECTION 5. Effectivity. — These regulations shall take effect on compensation income from January 1, 1992.

Adopted: 26 Dec. 1991

(SGD.) JESUS P. ESTANISLAO
Secretary of Finance

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