

REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF INTERNAL REVENUE

				VITHHOLDII	NG TAX TAE RY 1, 2009	BLES		ı	Annex "C"
DAILY		1	2	3	4	5	6	7	8
Exemption		0.00	0.00	1.65	8.25	28.05	74.26	165.02	412.54
Status	('000P)	+0% over	+5% over	+10% over			+25% over	+30% over	+32% over
A. Table for employe									
1. Z	0.0	1	0	33	99	231	462	825	1,650
2. S/ME	50.0	1	165	198	264	396	627	990	1,815
B. Table for single/m	narried emp	oloyee with	qualified depo	endent child(ren)				
1. ME1 / S1	75.0	1	248	281	347	479	710	1,073	1,898
2. ME2 / S2	100.0	1	330	363	429	561	792	1,155	1,980
3. ME3 / S3	125.0	1	413	446	512	644	875	1,238	2,063
4. ME4 / S4	150.0	1	495	528	594	726	957	1,320	2,145
WEEKLY		1	2	3	4	5	6	7	8
Exemption		0.00	0.00	9.62	48.08	163.46	432.69	961.54	2,403.85
Status		+0% over	+5% over	+10% over	+15% over	+20% over	+25% over	+30% over	
A. Table for employe	ees without								
1. Z	0.0	1	0	192	577	1,346	2,692	4,808	9,615
2. S/ME	50.0	1	962	1,154	1,538	2,308	3,654	5,769	10,577
B. Table for single/m	narried emp	oloyee with	qualified depo	endent child(ren)				
1. ME1 / S1	75.0	1	1,442	1,635	2,019	2,788	4,135	6,250	11,058
2. ME2 / S2	100.0	1	1,923	2,115	2,500	3,269	4,615	6,731	11,538
3. ME3 / S3	125.0	1	2,404	2,596	2,981	3,750	5,096	7,212	12,019
4. ME4 / S4	150.0	1	2,885	3,077	3,462	4,231	5,577	7,692	12,500
SEMI-MONTHLY		1	2	3	4	5	6	7	8
SEMI-MONTHLY Exemption		1 0.00	0.00	3 20.83	4 104.17	5 354.17	6 937.50		
			0.00	20.83	104.17	354.17		2,083.33	5,208.33
Exemption	ees without	0.00 +0% over	0.00 +5% over	20.83	104.17	354.17	937.50	2,083.33	5,208.33
Exemption Status	ees without	0.00 +0% over	0.00 +5% over	20.83	104.17	354.17	937.50	2,083.33	5,208.33 +32% over
Exemption Status A. Table for employe		0.00 +0% over	0.00 +5% over ependent	20.83 +10% over	104.17 +15% over	354.17 +20% over	937.50 +25% over	2,083.33 +30% over	5,208.33 +32% over
Exemption Status A. Table for employe 1. Z 2. S/ME B. Table for single/m	0.0 50.0	0.00 +0% over qualified de 1 1	0.00 +5% over ependent 0 2,083	20.83 +10% over 417 2,500	104.17 +15% over 1,250 3,333	354.17 +20% over 2,917	937.50 +25% over 5,833	2,083.33 +30% over	5,208.33 +32% over 20,833
Exemption Status A. Table for employe 1. Z 2. S/ME B. Table for single/m 1. ME1 / S1	0.0 50.0 narried emp 75.0	0.00 +0% over qualified de 1 1	0.00 +5% over ependent 0 2,083 qualified depo	20.83 +10% over 417 2,500 endent child(3,542	104.17 +15% over 1,250 3,333 (ren) 4,375	354.17 +20% over 2,917 5,000 6,042	937.50 +25% over 5,833 7,917 8,958	2,083.33 +30% over 10,417 12,500	5,208.33 +32% over 20,833 22,917 23,958
Exemption Status A. Table for employe 1. Z 2. S/ME B. Table for single/m	0.0 50.0 narried emp 75.0 100.0	0.00 +0% over qualified de 1 1 bloyee with	0.00 +5% over ependent 0 2,083 qualified depo 3,125 4,167	20.83 +10% over 417 2,500 endent child(3,542 4,583	104.17 +15% over 1,250 3,333 (ren) 4,375 5,417	354.17 +20% over 2,917 5,000 6,042 7,083	937.50 +25% over 5,833 7,917 8,958 10,000	2,083.33 +30% over 10,417 12,500 13,542 14,583	5,208.33 +32% over 20,833 22,917 23,958 25,000
Exemption Status A. Table for employe 1. Z 2. S/ME B. Table for single/n 1. ME1 / S1 2. ME2 / S2 3. ME3 / S3	0.0 50.0 narried emp 75.0 100.0 125.0	0.00 +0% over qualified de 1 1 bloyee with	0.00 +5% over ependent 0 2,083 qualified depi 3,125 4,167 5,208	20.83 +10% over 417 2,500 endent child(3,542	104.17 +15% over 1,250 3,333 (ren) 4,375	354.17 +20% over 2,917 5,000 6,042	937.50 +25% over 5,833 7,917 8,958	2,083.33 +30% over 10,417 12,500	5,208.33 +32% over 20,833 22,917 23,958 25,000 26,042
Exemption Status A. Table for employe 1. Z 2. S/ME B. Table for single/m 1. ME1 / S1 2. ME2 / S2	0.0 50.0 narried emp 75.0 100.0	0.00 +0% over qualified de 1 1 bloyee with	0.00 +5% over ependent 0 2,083 qualified depo 3,125 4,167	20.83 +10% over 417 2,500 endent child(3,542 4,583	104.17 +15% over 1,250 3,333 (ren) 4,375 5,417	354.17 +20% over 2,917 5,000 6,042 7,083	937.50 +25% over 5,833 7,917 8,958 10,000	2,083.33 +30% over 10,417 12,500 13,542 14,583	5,208.33 +32% over 20,833 22,917 23,958 25,000
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Exemption Status A. Table for employe 1. Z 2. S/ME B. Table for single/m 1. ME1 / S1 2. ME2 / S2 3. ME3 / S3 4. ME4 / S4 MONTHLY Exemption	0.0 50.0 narried emp 75.0 100.0 125.0	0.00 +0% over t qualified de 1 1 bloyee with 6 1 1 1	0.00 +5% over ependent 0 2,083 qualified depo 3,125 4,167 5,208 6,250	20.83 +10% over 417 2,500 endent child(3,542 4,583 5,625 6,667	104.17 +15% over 1,250 3,333 (ren) 4,375 5,417 6,458 7,500	354.17 +20% over 2,917 5,000 6,042 7,083 8,125 9,167	937.50 +25% over 5,833 7,917 8,958 10,000 11,042 12,083	2,083.33 +30% over 10,417 12,500 13,542 14,583 15,625	5,208.33 +32% over 20,833 22,917 23,958 25,000 26,042 27,083
Exemption Status A. Table for employed 1. Z 2. S/ME B. Table for single/m 1. ME1 / S1 2. ME2 / S2 3. ME3 / S3 4. ME4 / S4	0.0 50.0 narried emp 75.0 100.0 125.0	0.00 +0% over t qualified de 1 1 bloyee with 6 1 1 1	0.00 +5% over ependent 0 2,083 qualified depo 3,125 4,167 5,208 6,250 2 0.00	20.83 +10% over 417 2,500 endent child(3,542 4,583 5,625 6,667 3 41.67	104.17 +15% over 1,250 3,333 ren) 4,375 5,417 6,458 7,500 4 208.33	354.17 +20% over 2,917 5,000 6,042 7,083 8,125 9,167 5 708.33	937.50 +25% over 5,833 7,917 8,958 10,000 11,042 12,083	2,083.33 +30% over 10,417 12,500 13,542 14,583 15,625 16,667 7 4,166.67	5,208.33 +32% over 20,833 22,917 23,958 25,000 26,042 27,083 8 10,416.67
Exemption Status A. Table for employed 1. Z 2. S/ME B. Table for single/m 1. ME1 / S1 2. ME2 / S2 3. ME3 / S3 4. ME4 / S4 MONTHLY Exemption Status A. Table for employed	0.0 50.0 narried emp 75.0 100.0 125.0 150.0	0.00 +0% over qualified de 1 1 bloyee with 6 1 1 1 1 1 0.00 +0% over	0.00 +5% over ependent 0 2,083 qualified dep 3,125 4,167 5,208 6,250 2 0.00 +5% over	20.83 +10% over 417 2,500 endent child(3,542 4,583 5,625 6,667 3 41.67	104.17 +15% over 1,250 3,333 ren) 4,375 5,417 6,458 7,500 4 208.33	354.17 +20% over 2,917 5,000 6,042 7,083 8,125 9,167 5 708.33	937.50 +25% over 5,833 7,917 8,958 10,000 11,042 12,083 6 1,875.00 +25% over	2,083.33 +30% over 10,417 12,500 13,542 14,583 15,625 16,667 7 4,166.67	5,208.33 +32% over 20,833 22,917 23,958 25,000 26,042 27,083 8 10,416.67
Exemption Status A. Table for employed 1. Z 2. S/ME B. Table for single/m 1. ME1 / S1 2. ME2 / S2 3. ME3 / S3 4. ME4 / S4 MONTHLY Exemption Status A. Table for employed 1. Z	0.0 50.0 narried emp 75.0 100.0 125.0 150.0	0.00 +0% over qualified de 1 1 bloyee with 6 1 1 1 1 1 0.00 +0% over	0.00 +5% over ependent 0 2,083 qualified dep 3,125 4,167 5,208 6,250 2 0.00 +5% over ependent	20.83 +10% over 417 2,500 endent child(3,542 4,583 5,625 6,667 3 41.67 +10% over	104.17 +15% over 1,250 3,333 (ren) 4,375 5,417 6,458 7,500 4 208.33 +15% over	354.17 +20% over 2,917 5,000 6,042 7,083 8,125 9,167 5 708.33 +20% over	937.50 +25% over 5,833 7,917 8,958 10,000 11,042 12,083 6 1,875.00 +25% over	2,083.33 +30% over 10,417 12,500 13,542 14,583 15,625 16,667 7 4,166.67	5,208.33 +32% over 20,833 22,917 23,958 25,000 26,042 27,083 8 10,416.67 +32% over
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USE TABLE A FOR SINGLE/MARRIED EMPLOYEES WITH NO QUALIFIED DEPENDENT

- 1. Married Employee (Husband or Wife) whose spouse is unemployed.
- 2. Married Employee (Husband or Wife) whose spouse is a non-resident citizen receiving income from foreign sources.
- 3. Married Employee (Husband or Wife) whose spouse is engaged in business.
- 4. Single with dependent father/mother/brother/sister/senior citizen.
- 5. Single
 6. Zero Exemption for Employee with multiple employers for their 2nd,3rd... employers (main employer claims personal & additional exemption)
- 7. Zero Exemption for those who failed to file Application for Registration

USE TABLE B FOR THE FOLLOWING SINGLE/MARRIED EMPLOYEES WITH QUALIFIED DEPENDENT CHILDREN:

- 1. Employed husband and husband claims exemptions of children.
- 2. Employed wife whose husband is also employed or engaged in business; husband waived claim for dependent children in favor of the employed wife.

 3. Single with qualified dependent children.