



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

**REVISED WITHHOLDING TAX TABLES**  
**Effective JANUARY 1, 2009**

**Annex "C"**

| <b>DAILY</b>                                                                    | <b>1</b> | <b>2</b> | <b>3</b>  | <b>4</b>  | <b>5</b>  | <b>6</b>  | <b>7</b>  | <b>8</b>  |        |
|---------------------------------------------------------------------------------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|--------|
| 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 | +15% over | +20% over | +25% over | +30% over | +32% over |        |
| <b>A. Table for employees without qualified dependent</b>                       |          |          |           |           |           |           |           |           |        |
| 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>B. Table for single/married employee with qualified dependent child(ren)</b> |          |          |           |           |           |           |           |           |        |
| 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  |
| <b>WEEKLY</b>                                                                   | <b>1</b> | <b>2</b> | <b>3</b>  | <b>4</b>  | <b>5</b>  | <b>6</b>  | <b>7</b>  | <b>8</b>  |        |
| 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 | +32% over |        |
| <b>A. Table for employees without qualified dependent</b>                       |          |          |           |           |           |           |           |           |        |
| 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>B. Table for single/married employee with qualified dependent child(ren)</b> |          |          |           |           |           |           |           |           |        |
| 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 |
| <b>SEMI-MONTHLY</b>                                                             | <b>1</b> | <b>2</b> | <b>3</b>  | <b>4</b>  | <b>5</b>  | <b>6</b>  | <b>7</b>  | <b>8</b>  |        |
| Exemption                                                                       | 0.00     | 0.00     | 20.83     | 104.17    | 354.17    | 937.50    | 2,083.33  | 5,208.33  |        |
| Status                                                                          | +0% over | +5% over | +10% over | +15% over | +20% over | +25% over | +30% over | +32% over |        |
| <b>A. Table for employees without qualified dependent</b>                       |          |          |           |           |           |           |           |           |        |
| 1. Z                                                                            | 0.0      | 1        | 0         | 417       | 1,250     | 2,917     | 5,833     | 10,417    | 20,833 |
| 2. S/ME                                                                         | 50.0     | 1        | 2,083     | 2,500     | 3,333     | 5,000     | 7,917     | 12,500    | 22,917 |
| <b>B. Table for single/married employee with qualified dependent child(ren)</b> |          |          |           |           |           |           |           |           |        |
| 1. ME1 / S1                                                                     | 75.0     | 1        | 3,125     | 3,542     | 4,375     | 6,042     | 8,958     | 13,542    | 23,958 |
| 2. ME2 / S2                                                                     | 100.0    | 1        | 4,167     | 4,583     | 5,417     | 7,083     | 10,000    | 14,583    | 25,000 |
| 3. ME3 / S3                                                                     | 125.0    | 1        | 5,208     | 5,625     | 6,458     | 8,125     | 11,042    | 15,625    | 26,042 |
| 4. ME4 / S4                                                                     | 150.0    | 1        | 6,250     | 6,667     | 7,500     | 9,167     | 12,083    | 16,667    | 27,083 |
| <b>MONTHLY</b>                                                                  | <b>1</b> | <b>2</b> | <b>3</b>  | <b>4</b>  | <b>5</b>  | <b>6</b>  | <b>7</b>  | <b>8</b>  |        |
| Exemption                                                                       | 0.00     | 0.00     | 41.67     | 208.33    | 708.33    | 1,875.00  | 4,166.67  | 10,416.67 |        |
| Status                                                                          | +0% over | +5% over | +10% over | +15% over | +20% over | +25% over | +30% over | +32% over |        |
| <b>A. Table for employees without qualified dependent</b>                       |          |          |           |           |           |           |           |           |        |
| 1. Z                                                                            | 0.0      | 1        | 0         | 833       | 2,500     | 5,833     | 11,667    | 20,833    | 41,667 |
| 2. S/ME                                                                         | 50.0     | 1        | 4,167     | 5,000     | 6,667     | 10,000    | 15,833    | 25,000    | 45,833 |
| <b>B. Table for single/married employee with qualified dependent child(ren)</b> |          |          |           |           |           |           |           |           |        |
| 1. ME1 / S1                                                                     | 75.0     | 1        | 6,250     | 7,083     | 8,750     | 12,083    | 17,917    | 27,083    | 47,917 |
| 2. ME2 / S2                                                                     | 100.0    | 1        | 8,333     | 9,167     | 10,833    | 14,167    | 20,000    | 29,167    | 50,000 |
| 3. ME3 / S3                                                                     | 125.0    | 1        | 10,417    | 11,250    | 12,917    | 16,250    | 22,083    | 31,250    | 52,083 |
| 4. ME4 / S4                                                                     | 150.0    | 1        | 12,500    | 13,333    | 15,000    | 18,333    | 24,167    | 33,333    | 54,167 |

**Legend: Z-Zero exemption S-Single ME-Married Employee 1;2;3;4-Number of qualified dependent children**

S/ME = P50,000 EACH WORKING EMPLOYEE Qualified Dependent Child = P25,000 each but not exceeding four (4) children

**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.