

BUREAU OF INTERNAL REVENUE
 RECORDS MGT. DIVISION
 3:10 P.M.
 DEC 29 2017

RECEIVED

ANNEX A

REPUBLIC OF THE PHILIPPINES
 DEPARTMENT OF FINANCE
 BUREAU OF INTERNAL REVENUE

REVISED WITHHOLDING TAX TABLE						
Effective January 1, 2018 to December 31, 2022						
DAILY	1	2	3	4	5	6
Compensation Level (CL)	685 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% over 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% over CL	40,833.33 + 32% over CL	200,833.33 + 35% over CL