

REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF INTERNAL REVENUE

		REVISED WITHHOLDING TAX TABLES Effective JANUARY 1, 2009						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	+15% over	+20% over	+25% over	+30% over	+32% over
A. Table for employe		qualified de							
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		ployee with a							
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		+10% over	+15% over	+20% over	+25% over	+30% over	+32% over
A. Table for employe		qualified de							
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		ployee with q							
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
Exemption		0.00	0.00	20.83	104.17	354.17	937.50	2,083.33	5,208.33
								,	
Status		+0% over	+5% over		+15% over	+20% over	+25% over	+30% over	+32% over
Status A. Table for employe		+0% over	+5% over pendent	+10% over				+30% over	
Status A. Table for employe 1. Z	0.0	+0% over	+5% over pendent 0	+10% over 417	1,250	2,917	5,833	+30% over 10,417	20,833
Status A. Table for employe 1. Z 2. S/ME	0.0 50.0	+0% over qualified de 1 1	+5% over pendent 0 2,083	+10% over 417 2,500	1,250 3,333			+30% over	20,833
Status A. Table for employe 1. Z 2. S/ME B. Table for single/m	0.0 50.0 narried emp	+0% over qualified de 1 1	+5% over pendent 0 2,083 jualified dep	+10% over 417 2,500 endent child(1,250 3,333 ren)	2,917 5,000	5,833 7,917	+30% over 10,417 12,500	20,833 22,917
Status A. Table for employe 1. Z 2. S/ME B. Table for single/m 1. ME1 / S1	0.0 50.0 arried emp 75.0	+0% over c qualified de 1 1 bloyee with o 1	+5% over pendent 0 2,083 jualified dep 3,125	+10% over 417 2,500 endent child(3,542	1,250 3,333 ren) 4,375	2,917 5,000 6,042	5,833 7,917 8,958	+30% over 10,417 12,500 13,542	20,833 22,917 23,958
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% over qualified de 1 1	+5% over pendent 0 2,083 ualified dep 3,125 4,167	+10% over 417 2,500 endent child(3,542 4,583	1,250 3,333 ren) 4,375 5,417	2,917 5,000 6,042 7,083	5,833 7,917 8,958 10,000	+30% over 10,417 12,500 13,542 14,583	20,833 22,917 23,958 25,000
Status A. Table for employe 1. Z 2. S/ME B. Table for single/m 1. ME1 / S1 2. ME2 / S2 3. ME3 / S3	0.0 50.0 narried emp 75.0 100.0 125.0	+0% over c qualified de 1 1 bloyee with o 1	+5% over pendent 0 2,083 ualified dep 3,125 4,167 5,208	+10% over 417 2,500 endent child(3,542 4,583 5,625	1,250 3,333 ren) 4,375 5,417 6,458	2,917 5,000 6,042 7,083 8,125	5,833 7,917 8,958 10,000 11,042	+30% over 10,417 12,500 13,542 14,583 15,625	20,833 22,917 23,958 25,000 26,042
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	0.0 50.0 narried emp 75.0 100.0	+0% over c qualified de 1 1 bloyee with o 1	+5% over pendent 0 2,083 jualified dep 3,125 4,167 5,208 6,250	+10% over 417 2,500 endent child(3,542 4,583 5,625 6,667	1,250 3,333 ren) 4,375 5,417	2,917 5,000 6,042 7,083	5,833 7,917 8,958 10,000 11,042 12,083	+30% over 10,417 12,500 13,542 14,583	20,833 22,917 23,958 25,000 26,042 27,083
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	0.0 50.0 narried emp 75.0 100.0 125.0	+0% over <u>qualified de</u> 1 1 bloyee with o 1 1 1 1 1 1	+5% over pendent 0 2,083 jualified dep 3,125 4,167 5,208 6,250	+10% over 417 2,500 endent child(3,542 4,583 5,625 6,667 3	1,250 3,333 ren) 4,375 5,417 6,458 7,500 4	2,917 5,000 6,042 7,083 8,125 9,167 5	5,833 7,917 8,958 10,000 11,042 12,083 6	+30% over 10,417 12,500 13,542 14,583 15,625 16,667 7	20,833 22,917 23,958 25,000 26,042 27,083 8
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% over <u>qualified de</u> 1 1 1 1 1 1 1 1 0.00	+5% over pendent 0 2,083 ualified dep 3,125 4,167 5,208 6,250 2 0.00	+10% over 417 2,500 endent child(3,542 4,583 5,625 6,667 3 41.67	1,250 3,333 ren) 4,375 5,417 6,458 7,500 4 208.33	2,917 5,000 6,042 7,083 8,125 9,167 5 708.33	5,833 7,917 8,958 10,000 11,042 12,083 6 1,875.00	+30% over 10,417 12,500 13,542 14,583 15,625 16,667 7 4,166.67	20,833 22,917 23,958 25,000 26,042 27,083 8 10,416.67
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 Status	0.0 50.0 harried emp 75.0 100.0 125.0 150.0	+0% over c qualified de 1 1 1 1 1 1 1 1 1 0.00 +0% over	+5% over pendent 0 2,083 ualified dep 3,125 4,167 5,208 6,250 2 0.00 +5% over	+10% over 417 2,500 endent child(3,542 4,583 5,625 6,667 3 41.67	1,250 3,333 ren) 4,375 5,417 6,458 7,500 4 208.33	2,917 5,000 6,042 7,083 8,125 9,167 5	5,833 7,917 8,958 10,000 11,042 12,083 6 1,875.00	+30% over 10,417 12,500 13,542 14,583 15,625 16,667 7 4,166.67	20,833 22,917 23,958 25,000 26,042 27,083 8 10,416.67
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 Status A. Table for employe	0.0 50.0 harried emp 75.0 100.0 125.0 150.0	+0% over c qualified de 1 1 1 1 1 1 1 1 1 0.00 +0% over	+5% over pendent 0 2,083 jualified dep 3,125 4,167 5,208 6,250 2 0.00 +5% over pendent	+10% over 417 2,500 endent child(3,542 4,583 5,625 6,667 3 41.67 +10% over	1,250 3,333 ren) 4,375 5,417 6,458 7,500 4 208.33 +15% over	2,917 5,000 6,042 7,083 8,125 9,167 5 708.33 +20% over	5,833 7,917 8,958 10,000 11,042 12,083 6 1,875.00 +25% over	+30% over 10,417 12,500 13,542 14,583 15,625 16,667 7 4,166.67 +30% over	20,833 22,917 23,958 25,000 26,042 27,083 8 10,416.67 +32% over
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 Status A. Table for employe 1. Z	0.0 50.0 harried emp 75.0 100.0 125.0 150.0 ees without 0.0	+0% over c qualified de 1 1 1 1 1 1 1 1 1 0.00 +0% over	+5% over pendent 0 2,083 jualified dep 3,125 4,167 5,208 6,250 2 0.00 +5% over pendent 0	+10% over 417 2,500 endent child(3,542 4,583 5,625 6,667 3 41.67 +10% over 833	1,250 3,333 ren) 4,375 5,417 6,458 7,500 4 208.33 +15% over 2,500	2,917 5,000 6,042 7,083 8,125 9,167 5 708.33 +20% over 5,833	5,833 7,917 8,958 10,000 11,042 12,083 6 1,875.00 +25% over 11,667	+30% over 10,417 12,500 13,542 14,583 15,625 16,667 7 4,166.67 +30% over 20,833	20,833 22,917 23,958 25,000 26,042 27,083 8 10,416.67 +32% over 41,667
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 Status A. Table for employe 1. Z 2. S/ME	0.0 50.0 harried emp 75.0 100.0 125.0 150.0 ees without 0.0 50.0	+0% over i qualified de 1 1 1 1 1 1 1 1 1 1 0.00 +0% over i qualified de 1 1	+5% over pendent 0 2,083 ualified dep 3,125 4,167 5,208 6,250 2 0.00 +5% over pendent 0 4,167	+10% over 417 2,500 endent child(3,542 4,583 5,625 6,667 3 41.67 +10% over 833 5,000	1,250 3,333 ren) 4,375 5,417 6,458 7,500 4 208.33 +15% over 2,500 6,667	2,917 5,000 6,042 7,083 8,125 9,167 5 708.33 +20% over	5,833 7,917 8,958 10,000 11,042 12,083 6 1,875.00 +25% over	+30% over 10,417 12,500 13,542 14,583 15,625 16,667 7 4,166.67 +30% over	20,833 22,917 23,958 25,000 26,042 27,083 8 10,416.67 +32% over
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 Status A. Table for employe 1. Z 2. S/ME B. Table for single/m	0.0 50.0 harried emp 75.0 100.0 125.0 150.0 ees without 0.0 50.0 harried emp	+0% over a qualified de 1 1 1 1 1 1 1 1 1 1 1 1 1	+5% over pendent 0 2,083 jualified dep 3,125 4,167 5,208 6,250 2 0.00 +5% over pendent 0 4,167 jualified dep	+10% over 417 2,500 endent child(3,542 4,583 5,625 6,667 3 41.67 +10% over 833 5,000 endent child(1,250 3,333 ren) 4,375 5,417 6,458 7,500 4 208.33 +15% over 2,500 6,667 ren)	2,917 5,000 6,042 7,083 8,125 9,167 5 708.33 +20% over 5,833 10,000	5,833 7,917 8,958 10,000 11,042 12,083 6 1,875.00 +25% over 11,667 15,833	+30% over 10,417 12,500 13,542 14,583 15,625 16,667 7 4,166.67 +30% over 20,833 25,000	20,833 22,917 23,958 25,000 26,042 27,083 8 10,416.67 +32% over 41,667 45,833
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 Status A. Table for employe 1. Z 2. S/ME B. Table for single/m 1. ME1 / S1	0.0 50.0 narried emp 75.0 100.0 125.0 150.0 ees without 0.0 50.0 narried emp 75.0	+0% over <u>qualified de</u> 1 1 1 1 1 1 1 1 1 1 1 1 1	+5% over pendent 0 2,083 jualified dep 3,125 4,167 5,208 6,250 2 0.00 +5% over pendent 0 4,167 jualified dep 6,250	+10% over 417 2,500 endent child(3,542 4,583 5,625 6,667 3 41.67 +10% over 833 5,000 endent child(7,083	1,250 3,333 ren) 4,375 5,417 6,458 7,500 4 208.33 +15% over 2,500 6,667 ren) 8,750	2,917 5,000 6,042 7,083 8,125 9,167 5 708.33 +20% over 5,833 10,000 12,083	5,833 7,917 8,958 10,000 11,042 12,083 6 1,875.00 +25% over 11,667 15,833 17,917	+30% over 10,417 12,500 13,542 14,583 15,625 16,667 7 4,166.67 +30% over 20,833 25,000 27,083	20,833 22,917 23,958 25,000 26,042 27,083 8 10,416.67 +32% over 41,667 45,833
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 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 75.0 100.0 125.0 150.0 ees without 0.0 50.0 narried emp 75.0 100.0	+0% over a qualified de 1 1 1 1 1 1 1 1 1 1 1 1 1	+5% over pendent 0 2,083 jualified dep 3,125 4,167 5,208 6,250 2 0,000 +5% over pendent 0 4,167 jualified dep 6,250 8,333	+10% over 417 2,500 endent child(3,542 4,583 5,625 6,667 3 41.67 +10% over 833 5,000 endent child(7,083 9,167	1,250 3,333 ren) 4,375 5,417 6,458 7,500 4 208.33 +15% over 2,500 6,667 ren) 8,750 10,833	2,917 5,000 6,042 7,083 8,125 9,167 5 708.33 +20% over 5,833 10,000 12,083 14,167	5,833 7,917 8,958 10,000 11,042 12,083 6 1,875.00 +25% over 11,667 15,833 17,917 20,000	+30% over 10,417 12,500 13,542 14,583 15,625 16,667 7 4,166.67 +30% over 20,833 25,000 27,083 29,167	20,833 22,917 23,958 25,000 26,042 27,083 8 10,416.67 +32% over 41,667 45,833 47,917 50,000
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 Status A. Table for employe 1. Z 2. S/ME B. Table for single/m 1. ME1 / S1	0.0 50.0 narried emp 75.0 100.0 125.0 150.0 ees without 0.0 50.0 narried emp 75.0	+0% over <u>qualified de</u> 1 1 1 1 1 1 1 1 1 1 1 1 1	+5% over pendent 0 2,083 jualified dep 3,125 4,167 5,208 6,250 2 0.00 +5% over pendent 0 4,167 jualified dep 6,250	+10% over 417 2,500 endent child(3,542 4,583 5,625 6,667 3 41.67 +10% over 833 5,000 endent child(7,083	1,250 3,333 ren) 4,375 5,417 6,458 7,500 4 208.33 +15% over 2,500 6,667 ren) 8,750	2,917 5,000 6,042 7,083 8,125 9,167 5 708.33 +20% over 5,833 10,000 12,083	5,833 7,917 8,958 10,000 11,042 12,083 6 1,875.00 +25% over 11,667 15,833 17,917	+30% over 10,417 12,500 13,542 14,583 15,625 16,667 7 4,166.67 +30% over 20,833 25,000 27,083	20,833 22,917 23,958 25,000 26,042 27,083 8 10,416.67 +32% over 41,667 45,833

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.

Single with dependent father/mother/brother/sister/senior citizen.
 Single
 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.

Employed wife whose husband is also employed or engaged in business; husband waived claim for dependent children in favor of the employed wife.
 Single with qualified dependent children.