



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 employees without qualified dependent									
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/married employee with qualified dependent 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	+32% over	
A. Table for employees without qualified dependent									
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/married employee with qualified dependent 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	
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	
A. Table for employees without qualified dependent									
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. Table for single/married employee with qualified dependent child(ren)									
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
MONTHLY	1	2	3	4	5	6	7	8	
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	
A. Table for employees without qualified dependent									
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. Table for single/married employee with qualified dependent child(ren)									
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.