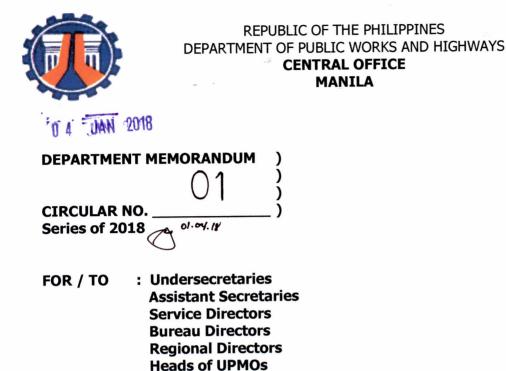
097	1	0	PWH
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District Engineers This Department

For information and guidance, attached is a copy of Revenue Memorandum Circular No. 105-2017 (with ANNEX A) dated December 28, 2017 with subject "Revised Witholding Tax Table on Compensation pursuant to the Amendments to the National Internal Revenue Code of 1997 as Introduced by Republic Act No. 10963, otherwise known as the "Tax Reform for Accelaration and Inclusion (TRAIN) Law".

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the DPWH downloaded from may also be copy of said Memorandum Α website:http://dpwhweb. If an office cannot access the DPWH website, a hard copy may be obtained from the Records Management Division, HRAS upon request.

For dissemination to all concerned.

B. ELIZABETH E. YAP, Ph.D., CESO III Assistant Secretary for Support Services

Encl: RMC No. 105-2017 dated December 28, 2017

Cc: Office of the Secretary

8.1.2 JJC/MAP



TO :

REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF INTERNAL REVENUE Quezon City

December 28, 2017

REVENUE MEMORANDUM CIRCULAR NO. 105-2017

SUBJECT: Revised Withholding Tax Table on Compensation Pursuant to the Amendments to the National Internal Revenue Code of 1997 as Introduced by Republic Act No. 10963, Otherwise Known as the "Tax Reform for Acceleration and Inclusion (TRAIN) Law"

All Internal Revenue Officers and Others Concerned

With the forthcoming effectivity of Republic Act No. 10963, otherwise known as the "Tax Reform for Acceleration and Inclusion (TRAIN) Law" on January 1, 2018, it is imperative that a smooth transition as to withholding tax rates is ensured. Thus, for the information and guidance of all concerned, beginning January 1, 2018, every employer making compensation payments to their respective employees shall deduct and withhold from such compensation a tax determined in accordance with the Revised Withholding Tax Table attached herein as ANNEX "A".

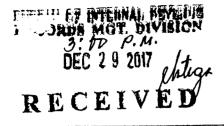
All internal revenue officials, employees and other concerned are hereby enjoined to give this Circular as wide a publicity as possible.

algon Anday

CAESAR R. DULAY Commissioner of Internal Revenue 0 12380

ENTERING ENTERING REVENUE

DEC 29 2017 effitige RECELVED



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	<u>6</u> .		
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	2,500.00	10,833.33	40,833.33	200,833.33		
		+ 20% over CL	+ 25% over CL	+ 30% over CL	+ 32% over CL	+35% over CL		

ANNEX A

1