



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"

TO : 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.

CAESAR R. DULAY
Commissioner of Internal Revenue

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for wide dissemination
OFFICE OF THE PRESIDENT
DR. GASCON

BUREAU OF INTERNAL REVENUE
INLAND REVENUE DIVISION

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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

NEW TAX TABLE UNDER TRAIN

NOT OVER 250,000.00
 OVER 250,000.00 BUT NOT OVER 400,000.00
 OVER 400,000.00 BUT NOT OVER 800,000.00
 OVER 800,000.00 BUT NOT OVER 2,000,000.00
 OVER 2,000,000.00 BUT NOT OVER 8,000,000.00
 OVER 8,000,000.00

0%
 20% OF THE EXCESS OF 250,000.00
 30,000.00 + 25% OF THE EXCESS OF 400,000.00
 130,000.00 + 30% OF THE EXCESS OF 800,000.00
 490,000.00 + 32% OF THE EXCESS OF 2,000,000.00
 2,410,000.00 + 35% OF THE EXCESS OF 8,000,000.00