

2019-01-034



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

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MEMORANDUM

TO : ADMINISTRATIVE OFFICERS
DISBURSING OFFICERS
ALL OTHERS CONCERNED

FROM : REY LEONARDO B GUERRERO
Commissioner *JR* JAN 24 2019

SUBJECT : REQUIRED ATTACHMENT IN ISSUING
CERTIFICATE OF LAST PAYMENT

DATE : 21 JANUARY 2019



COA Circular 2012-001 Section 4.1.1 prescribes additional requirements for transferees, from one government office to another, which includes a Certificate of last salary received from the previous office.

The submission of the Certificate of Last Payment is being adopted as a requirement for those employees being transferred from one port to another.

To ensure the smooth transition of records and for efficient processing of the salary and up-to-date remittance of employee contributions/deductions, Annex A is being adopted as the prescribed form of the Certificate of Last Payment.

Relative thereto, the Certificate of Last Payment must also include the attachment of:

1. BIR Form 2316 – Certificate of Compensation payment and taxes withheld for the current year (Annex B),
2. Certificate of one-year Philhealth Contributions (Annex C) and
3. GSIS form B or D (Annex D).

For strict compliance.

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REPUBLIC OF THE PHILIPPINES
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ANNEX A

January 21, 2019

CERTIFICATE OF LAST PAYMENT

To whom it may concern,

This is to CERTIFY that Mr/Ms. Surname, First Name, Suffix, Middle Name, Position
SG_____, was paid his/her last salary in this office/port through the payroll date of last payroll month/year
with the following information:

BASIC SALARY	P	xxx	
PERA		xxx	
Subtotal		<u>xxx</u>	
Deductions:			
Mandatory:			
GSIS - Life & Ret		xxx	Benefits Received for the year:
Philhealth Premium		xxx	MYB P _____
Pag-ibig Contributions		xxx	YEB _____
BOCPFI-Contributions		xxx	CG _____
Withholding Taxes		xxx	Clothing _____
Optional:			PEI _____
BOCEA		xxx	P _____
Provident Loan		xxx	
GSIS - UOLI Prem		xxx	Others Comp. Received for the year:
GSIS - Calamity Ln		xxx	RATA P _____
GSIS - EAL EDUC ASST		xxx	Others (pls. specify) _____
GSIS - ConsoLoan		xxx	P _____
GSIS - Policy Ln		xxx	
GSIS - Opt Loan		xxx	
GSIS - Opt Contri		xxx	
GSIS - Emergency		xxx	
GSIS - REL		xxx	
GSIS - HELP		xxx	
Pag-ibig - MPLoan		xxx	
Pag-ibig - Housing		xxx	
Pag-ibig - Calamity		xxx	
SNPA		xxx	
NHMFC		xxx	
LBP		xxx	
ValuCare		xxx	
Philam		xxx	
ILACO		xxx	
Total Deductions		<u>xxx</u>	
Net Take Home Pay	P	<u>xxx</u>	

This Certification is issued upon request of concerned employee with his/her (Retirement/Resignation/
Separation/Transfer to) _____.

Disbursing Officer

Attachments:

BIR Form 2316
Philhealth Cert.
GSIS Form B/D

Employee Details:

Employee No. _____
LBP Account No. (10 digits) 0000-0000-00
GSIS BP No. (10 digits) 0000000000
Philhealth ID No. (12 digits) 00-000000000-0
Pag-ibig MID No. (12 digits) 0000-0000-0000
TIN (minimum of 9 digits)
Birthdate (as reflected on Philhealth card/MDR Form)

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ANNEX

DLN: **2019_01-034 p-3**

Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

**Certificate of Compensation
Payment/Tax Withheld**

BIR Form No.
2316
July 2008 (ENCS)

For Compensation Payment With or Without Tax Withheld

Fill in all applicable spaces. Mark all appropriate boxes with an "X"

1 For the Year (YYYY) 2019		2 For the Period From (MM/DD) 01 00 To (MM/DD) 11 30	
Part I Employee Information		Part IV-B Details of Compensation Income and Tax Withheld from Present Employer	
3 Taxpayer Identification No. 212 681 439 000		A. NON-TAXABLE/EXEMPT COMPENSATION INCOME	
4 Employee's Name (Last Name, First Name, Middle Name) CRUZ, MARK TAN		32 Basic Salary/ Statutory Minimum Wage Minimum Wage Earner (MWE) 32	
6 Registered Address LOT33 BLK1 M HOMES DAVAO CITY		33 Holiday Pay (MWE) 33	
6B Local Home Address		34 Overtime Pay (MWE) 34	
6D Foreign Address		35 Night Shift Differential (MWE) 35	
7 Date of Birth (MM/DD/YYYY) 02/08/1990		36 Hazard Pay (MWE) 36	
8 Telephone Number 099XXXXXXX		37 13th Month Pay and Other Benefits 37	
9 Exemption Status <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married		38 De Minimis Benefits 38	
9A Is the wife claiming the additional exemption for qualified dependent children? <input type="checkbox"/> Yes <input type="checkbox"/> No		39 SSS, GSIS, PHIC & Pag-ibig Contributions, & Union Dues (Employee share only) 39	
10 Name of Qualified Dependent Children		40 Salaries & Other Forms of Compensation 40	
11 Date of Birth (MM/DD/YYYY)		41 Total Non-Taxable/Exempt Compensation Income 41	
12 Statutory Minimum Wage rate per day 12		B. TAXABLE COMPENSATION INCOME	
13 Statutory Minimum Wage rate per month 13		REGULAR	
14 <input type="checkbox"/> Minimum Wage Earner whose compensation is exempt from withholding tax and not subject to income tax		42 Basic Salary 42	
Part II Employer Information (Present)		43 Representation 43	
15 Taxpayer Identification No. 000 746 591 0000		44 Transportation 44	
16 Employer's Name BUREAU OF CUSTOMS		45 Cost of Living Allowance 45	
17 Registered Address GATE 3 16TH ST 651 MANILA		46 Fixed Housing Allowance 46	
17A Zip Code 1006		47 Others (Specify) 47A	
Main Employer / Secondary Employer		47B Other Taxable Salaries 47B	
Part III Employer Information (Previous)		SUPPLEMENTARY	
18 Taxpayer Identification No.		48 Commission 48	
19 Employer's Name		49 Profit Sharing 49	
20 Registered Address		50 Fees Including Director's Fees 50	
20A Zip Code		51 Taxable 13th Month Pay and Other Benefits 51	
Part IV-A Summary		52 Hazard Pay 52	
21 Gross Compensation Income from Present Employer (Item 41 plus Item 55) 21		53 Overtime Pay 53	
22 Less: Total Non-Taxable/Exempt (Item 41) 22		54 Others (Specify) 54A	
23 Taxable Compensation Income from Present Employer (Item 55) 23		54B 54B	
24 Add: Taxable Compensation Income from Previous Employer 24		55 Total Taxable Compensation Income 55	
25 Gross Taxable Compensation Income 25			
26 Less: Total Exemptions 26			
27 Less: Premium Paid on Health and/or Hospital Insurance (if applicable) 27			
28 Net Taxable Compensation Income 28			
29 Tax Due 29			
30 Amount of Taxes Withheld 30A Present Employer 30A			
30B Previous Employer 30B			
31 Total Amount of Taxes Withheld As adjusted 31			

We declare, under the penalties of perjury, that this certificate has been made in good faith, verified by us, and to the best of our knowledge and belief, is true and correct pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

56 **MARILOU A. CABIGON** Present Employer/ Authorized Agent Signature Over Printed Name Date Signed

CONFORME: 57 **CRUZ, MARK TAN** Employee Signature Over Printed Name Date Signed

CTC No. of Employee Place of Issue Date of Issue Amount Paid

To be accomplished under substituted filing

I declare, under the penalties of perjury, that the information herein stated are reported under BIR Form No. 1604CF which has been filed with the Bureau of Internal Revenue.

I declare, under the penalties of perjury that I am qualified under substituted filing of Income Tax Returns (BIR Form No. 1700), since I received purely compensation income from only one employer in the Phils. for the calendar year; that taxes have been correctly withheld by my employer (tax due equals tax withheld); that the BIR Form No. 1604CF filed by my employer to the BIR shall constitute as my income tax return; and that BIR Form No. 2316 shall serve the same purpose as if BIR Form No. 1700 had been filed pursuant to the provisions of RR No. 3-2002, as amended.

58 Present Employer/ Authorized Agent Signature Over Printed Name (Head of Accounting/ Human Resource or Authorized Representative)

59 Employee Signature Over Printed Name

Must Specify period covered

P90K Limit. MYB, YEB, PEI, etc
Clothing, Cash Gift, Monetization of Leave Credits

GSIS, PHIC, HDMF, Union Dues

PERA, RATA

Basic Salary net of Contributions

Honoraria, etc

Excess of P90K Limit

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ANNEX C

CERTIFICATION

THIS IS TO CERTIFY that as per available records of this Office, PHILHEALTH CONTRIBUTIONS have been deducted from the salary of Mr. CRUZ MARK TAN with Philhealth No. 02-000211837-9 and the same were remitted by the BUREAU OF CUSTOMS with PEN 14-133900000-1 to PHILHEALTH, INC. Office/Agent Bank as follows:

MONTH/YEAR COVERED	OFFICIAL RECEIPT NUMBER				CONTRIBUTIONS	
	PERS.	DATE PAID	GOV'T.	DATE PAID	PERS.	GOV'T.
JANUARY 2017	309418476	02/10/17	309418476	02/10/17	200.00	200.00
FEBRUARY	70375584	03/15/17	70375584	12/18/17	200.00	200.00
MARCH	70390451	04/19/17	70390451	12/18/17	200.00	200.00
APRIL	70395250	05/11/17	70395250	12/18/17	200.00	200.00
MAY 2017	71682637	06/09/17	71682637	06/09/17	200.00	200.00
JUNE 2017	309418531	07/14/17	309418531	07/14/17	200.00	200.00
JULY 2017	309418544	08/15/17	309418544	08/15/17	200.00	200.00
SEPTEMBER 2017	309418570	10/09/17	309418570	10/09/17	200.00	200.00
OCTOBER 2017	309418589	11/09/17	309418589	11/09/17	200.00	200.00
NOVEMBER 2017	309418601	12/07/17	309418601	12/07/17	200.00	200.00
DECEMBER	309418623	01/15/18	309418623	01/15/18	200.00	200.00
JANUARY 2018	309418636	02/09/18	309418636	02/09/18	200.00	200.00

This certification is being issued on 11 January 2019 upon the request of Mr. Tan for whatever legal purpose it may serve.

Certified Correct:

Disbursing Officer

Note: maximum 1 year period

