



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

MEMORANDUM

T O : **ALL PERSONNEL UNDER JOB ORDER
OR CONTRACT OF SERVICE
ALL OTHERS CONCERNED**

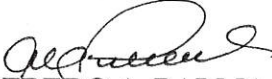
DATE : **07 February 2017**

SUBJECT : **APPROPRIATE WITHHOLDING TAXES**

Pursuant to the Revenue Memorandum Circular No. 130-2016 dated December 8, 2016 of the Bureau of Internal Revenue, the rate of withholding taxes to be imposed to individuals hired under a job order or contract of service arrangement are the following:

- **For Professionals**
 - 1) Creditable Withholding Tax
Gross Income:
 - PhP720,000.00 & below - 10%
 - Exceeds PhP720,000.00 - 15%
 - 2) Percentage Tax - 3%
- **For Non-Professionals**
 - 1) Percentage Tax - 3%

For information and guidance.


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