



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

**REVISED TRANSITIONAL WITHHOLDING TAX TABLES  
FOR THE PERIOD JULY 6, 2008 TO DECEMBER 31, 2008**

**Annex "D"**

| 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 |        |
| <b>A. Table for employees without qualified dependent</b>  |          |          |           |           |           |           |           |           |        |
| 1. Z   | 0.0      | 1        | 0         | 33        | 99        | 231       | 462       | 825       | 1,650  |
| 2. S/ME  | 25.0     | 1        | 83        | 116       | 182       | 314       | 545       | 908       | 1,733  |
| <b>B. Table for single/married employee with qualified dependent child(ren)</b>  |          |          |           |           |           |           |           |           |        |
| 1. ME1 / S1  | 37.5     | 1        | 124       | 157       | 223       | 355       | 586       | 949       | 1,774  |
| 2. ME2 / S2  | 50.0     | 1        | 165       | 198       | 264       | 396       | 627       | 990       | 1,815  |
| 3. ME3 / S3  | 62.5     | 1        | 206       | 239       | 305       | 437       | 668       | 1,031     | 1,856  |
| 4. ME4 / S4  | 75.0     | 1        | 248       | 281       | 347       | 479       | 710       | 1,073     | 1,898  |
| 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 |        |
| <b>A. Table for employees without qualified dependent</b>  |          |          |           |           |           |           |           |           |        |
| 1. Z   | 0.0      | 1        | 0         | 192       | 577       | 1,346     | 2,692     | 4,808     | 9,615  |
| 2. S/ME  | 25.0     | 1        | 481       | 673       | 1,058     | 1,827     | 3,173     | 5,288     | 10,096 |
| <b>B. Table for single/married employee with qualified dependent child(ren)</b>  |          |          |           |           |           |           |           |           |        |
| 1. ME1 / S1  | 37.5     | 1        | 721       | 913       | 1,298     | 2,067     | 3,413     | 5,529     | 10,337 |
| 2. ME2 / S2  | 50.0     | 1        | 962       | 1,154     | 1,538     | 2,308     | 3,654     | 5,769     | 10,577 |
| 3. ME3 / S3  | 62.5     | 1        | 1,202     | 1,394     | 1,779     | 2,548     | 3,894     | 6,010     | 10,817 |
| 4. ME4 / S4  | 75.0     | 1        | 1,442     | 1,635     | 2,019     | 2,788     | 4,135     | 6,250     | 11,058 |
| 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 |        |
| <b>A. Table for employees without qualified dependent</b>  |          |          |           |           |           |           |           |           |        |
| 1. Z   | 0.0      | 1        | 0         | 417       | 1,250     | 2,917     | 5,833     | 10,417    | 20,833 |
| 2. S/ME  | 25.0     | 1        | 1,042     | 1,458     | 2,292     | 3,958     | 6,875     | 11,458    | 21,875 |
| <b>B. Table for single/married employee with qualified dependent child(ren)</b>  |          |          |           |           |           |           |           |           |        |
| 1. ME1 / S1  | 37.5     | 1        | 1,563     | 1,979     | 2,813     | 4,479     | 7,396     | 11,979    | 22,396 |
| 2. ME2 / S2  | 50.0     | 1        | 2,083     | 2,500     | 3,333     | 5,000     | 7,917     | 12,500    | 22,917 |
| 3. ME3 / S3  | 62.5     | 1        | 2,604     | 3,021     | 3,854     | 5,521     | 8,438     | 13,021    | 23,438 |
| 4. ME4 / S4  | 75.0     | 1        | 3,125     | 3,542     | 4,375     | 6,042     | 8,958     | 13,542    | 23,958 |
| 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 |        |
| <b>A. Table for employees without qualified dependent</b>  |          |          |           |           |           |           |           |           |        |
| 1. Z   | 0.0      | 1        | 0         | 833       | 2,500     | 5,833     | 11,667    | 20,833    | 41,667 |
| 2. S/ME  | 25.0     | 1        | 2,083     | 2,917     | 4,583     | 7,917     | 13,750    | 22,917    | 43,750 |
| <b>B. Table for single/married employee with qualified dependent child(ren)</b>  |          |          |           |           |           |           |           |           |        |
| 1. ME1 / S1  | 37.5     | 1        | 3,125     | 3,958     | 5,625     | 8,958     | 14,792    | 23,958    | 44,792 |
| 2. ME2 / S2  | 50.0     | 1        | 4,167     | 5,000     | 6,667     | 10,000    | 15,833    | 25,000    | 45,833 |
| 3. ME3 / S3  | 62.5     | 1        | 5,208     | 6,042     | 7,708     | 11,042    | 16,875    | 26,042    | 46,875 |
| 4. ME4 / S4  | 75.0     | 1        | 6,250     | 7,083     | 8,750     | 12,083    | 17,917    | 27,083    | 47,917 |
| <b>New Exemption beginning July 6, 2008 per RA 9504 resulting to a pro-rata computation for CALENDAR YEAR 2008 as follows:</b>                     |          |          |           |           |           |           |           |           |        |
| Single/Married: P50,000 x 6mos/12mos (July-Dec. 2008) = P25,000  |          |          |           |           |           |           |           |           |        |
| Qualified Dependent Children (QDC): P25,000 x 6mos/12mos (July-Dec. 2008) = P12,500 each QDC   |          |          |           |           |           |           |           |           |        |
| <b>Legend: Z-Zero exemption S-Single ME-Married Employee 1;2;3;4-Number of qualified dependent children</b>  |          |          |           |           |           |           |           |           |        |
| S/ME = P50,000 EACH WORKING EMPLOYEE      Qualified Dependent Child = P25,000 each but not exceeding four (4) children                             |          |          |           |           |           |           |           |           |        |
| <b>USE TABLE A FOR SINGLE/MARRIED EMPLOYEES WITH NO QUALIFIED DEPENDENT</b>  |          |          |           |           |           |           |           |           |        |
| 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/Certificate of Exemption Update  |          |          |           |           |           |           |           |           |        |
| <b>USE TABLE B FOR THE FOLLOWING SINGLE/MARRIED EMPLOYEES WITH QUALIFIED DEPENDENT CHILDREN:</b>   |          |          |           |           |           |           |           |           |        |
| 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.   |          |          |           |           |           |           |           |           |        |