

Republika ng Pilipinas
PAMBANSANG PANGASIWAAN NG PATUBIG
(National Irrigation Administration)
Lungsod ng Quezon

MC # 19, s. 1973

MEMORANDUM CIRCULAR

TO : HEADS OF DEPARTMENTS AND STAFFS; HEADS OF SPECIAL PROJECTS; CORPORATE AUDITOR AND CHIEF CORPORATE ACCOUNTANT; REGIONAL, PROVINCIAL AND PROJECT IRRIGATION ENGINEERS; IRRIGATION SUPERINTENDENTS AND OFFICERS-IN-CHARGE OF SYSTEMS; AND OTHERS CONCERNED
National Irrigation Administration

SUBJECT: Withholding Taxes Due from NIA Employees

Effective the second quincena of March, 1973, it is directed that the necessary payroll deductions for withholding taxes, in accordance with the withholding tax tables under Sec. 7 of Revenue Regulations No. 2-8, are complied with pursuant to paragraph (a), Art. 2, Supplement A, Chapter X of the National Internal Revenue Code, quoted hereunder:

- "Art. 2. Income tax collected at source -
(a) Requiring of withholding - Every employer making payment of wages shall deduct and withhold upon such wages a tax determined in accordance with a withholding table to be prepared by the Secretary of Finance."

The deductions should be based on the employees' Withholding Exemption Certificates, Form W-4, BIR, copies of which were requested by this Corporate Agency from the Bureau of Internal Revenue. All NIA officials should see to it that all the employees under his/her direct supervision fill up the certificates before the same are handed to the payroll clerks who should make the corresponding payroll deductions to be remitted promptly to the Bureau of Internal Revenue.

Strict compliance is hereby enjoined.


ALFREDO L. JUNIO
Administrator

CONCURRED IN:


ERNESTO N. PADRE
Corporate Auditor

March 9, 1973