

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

MC # 24 s. 1981

MEMORANDUM CIRCULAR

TO

: THE ASSISTANT ADMINISTRATORS; HEADS OF DEPARTMENTS AND STAFFS; REGIONAL IRRIGATION DIRECTORS; PROJECT MANAGERS AND PROVINCIAL IRRIGATION ENGINEERS; IRRIGATION SUPERINTENDENTS AND OFFICERS-IN-CHARGE OF SYSTEMS; CHIEF CORPORATE ACCOUNTANT AND REGIONAL/PROJECT ACCOUNTANTS; CORPORATE AUDITOR AND REGIONAL/PROJECT AUDITORS AND ALL OTHERS CONCERNED.

National Irrigation Administration

SUBJECT : Revenue Regulations No. 5-81 Re: New Withholding Tax Tables on Wages Effective January 1, 1981

For the information, guidance and compliance of all NIA employees concerned, attached is a copy of Revenue Regulations No. 5-81 which is effective January 1, 1981.

In this connection, it is directed that all Regional, Project and Field Offices should secure their New Withholding Tax Tables on salaries/wages from their respective BIR offices. All NIA employees should accomplish BIR Form No. W-4 of the new Employee Withholding Exemption Certificate to reflect their increased/decreased units of exemptions as provided for in Presidential Decree No. 1773.

Compliance by all concerned is hereby enjoined.

(SGD.) FIORELLO R. ESTUAR
Administrator

June 17, 1981

January 31, 1981

SUBJECT: Amendments to Section 7 of Revenue Regulations
No. V-8 as amended.

SECTION 1. - Scope - Pursuant to Section 326 in relation to Section 91 of the National Internal Revenue Code, as amended, these Regulations are promulgated to revise the withholding tax tables in Section 7 of Revenue Regulations No. V-8, to take into account the increase of personal exemption of single individuals, heads of families, married persons and additional exemption for dependents, as well as the 10% optional standard deduction without limitation as provided for in Presidential Decree No. 1773.

"Sec. 7 - ~~Employer to withhold~~. - Every employer who pays wages to an employee must withhold from such wages paid, an

SEC. 3. - Effectivity. - These Regulations shall take effect as of January 1, 1981.

(SGD.) ALFREDO PIC DE RODA, JR.
Acting Minister of Finance

March 5, 1981

The application of these new tables means lesser amount to be withheld on wages compared to the amount of withholding tax under the old tables because the calculations took into account the increased personal and additional exemptions as well as the unlimited 10% optional standard deduction.

So that your employees will benefit immediately from the new tables, and in order to ensure the correctness of the amount of tax withheld, please require your employees to submit also new "Employees Withholding Exemption Certificate" (W-4) to reflect their increased/decreased units of exemptions.

The excess of the tax withheld under the old tables for the 1st quarter of the current year over the tax to be withheld under the new tables may be credited against the tax to be withheld from wages in the succeeding payroll periods.

(SGD.) RUBEN B. ANCHETA
TAN: A5239-T1139-A-9 Acting Commissioner

EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE
(Collection of Income Tax at Source)

TAX ACCOUNT NO. : NAME (PRINT IN FULL) FAMILY GIVEN M.I.
: ADDRESS

Check appropriate boxes ☐ Single ☐ Head of Family ☐ ADDITIONAL EXEMPTION
to claim withholding (Number of dependent
exemptions ☐ Married ☐ Wife whose husband children)
is an employee

If you are married or head of the family and you claim additional exemptions for children, Write below the names and date of birth of legitimate, recognized natural or adopted children, who are living with and wholly dependent upon you and who are not more than 21 years of age, unmarried and not gainfully employed, or incapable of self-support because mentally or physically defective.

NAME(S)	DATE (S) OF BIRTH

TOTAL NUMBER OF DEPENDENTS =

I CERTIFY that the withholding exemptions claimed in this certificate do not exceed the exemptions to which I am entitled.

Signature of Employee: : Date

TO EMPLOYEE: : TO EMPLOYER:
File this form with your employer : Keep this certificate in your
otherwise tax on your wages will be withheld : file.
with exemptions as SINGLE

- NEW EMPLOYEES: File a withholding exemption certificate with your employer upon employment, if you have more than one employer, it is to your advantage to claim withholding exemptions with only one employer to keep your tax currently paid.
- CHANGES IN EXEMPTIONS: You MAY file a new certificate at any time if the number of your exemptions INCREASES. You MUST file a new certificate within 10 days if the number of your exemption DECREASES for any of the following reasons:
 - You and your spouse are legally separated.
 - The dependent for whom you claim exemption is no longer qualified because:
 - He got married; or
 - He became gainfully employed; or
 - He became 22 years of age
 - The spouse or dependent dies during the year, in which case the change shall be applied to the following taxable year.
- DEPENDENTS: To qualify for additional exemption for dependents, you must be the whole support of your legitimate, recognized natural or adopted children who are not more than 21 years of age, unmarried, and not gainfully employed, or incapable of self-support because mentally or physically defective. Additional exemption shall be allowed only if the person making the return is head of the family.
- HUSBAND AND WIFE. When husband and wife each are recipients of wages, whether from the same or different employers, the husband shall be deemed the head of family and proper claimant of the additional exemption in respect to any dependent children. Taxes shall be withheld from the wages of the wife based on Zero exemptions of the withholding tax table.
- PENALTIES: Any individual required to supply information who willfully supplies false or fraudulent information, or who willfully fails to supply information which would require an increase in the tax to be withheld, upon conviction be fined or more than one thousand pesos or imprisoned for not more than one year or both.