

**[REVENUE MEMORANDUM CIRCULAR NO. 105-
2017, January 15, 2018]**

**REVISED WITHHOLDING TAX TABLE ON COMPENSATION
PURSUANT TO THE AMENDMENTS TO THE NATIONAL INTERNAL
REVENUE CODE OF 1997 AS INTRODUCED BY REPUBLIC ACT NO.
10963, OTHERWISE KNOWN AS THE "TAX REFORM FOR
ACCELERATION AND INCLUSION (TRAIN) LAW"**

Adopted: 28 December 2017

Date Filed: 15 January 2018

With the forthcoming effectivity of Republic Act No. 10963, otherwise known as the "Tax Reform for Acceleration and Inclusion (TRAIN) Law" on January 1, 2018, it is imperative that a smooth transition as to withholding tax rates is ensured. Thus, for the information and guidance of all concerned, beginning January 1, 2018, every employer making compensation payments to their respective employees shall conduct and withhold from such compensation a tax determined in accordance with the Revised Withholding Tax Table attached herein as ANNEX "A".

All internal revenue officials, employees and other concerned are hereby enjoined to give this Circular as wide a publicity as possible.

(SGD) CAESAR R. DULAY
Commissioner of Internal Revenue

Annex "A"

Revised Withholding Tax Table						
Effective January 1, 2018 to December 31, 2022						
DA I LY	1	2	3	4	5	6
Compensation Level (CL)	685 and below	685	1 , 096	2 , 192	5 , 479	21 , 918
Prescribed Minimum Withholding Tax	0 . 00	0 . 00 + 20 % over CL	82 . 19 + 25 % over CL	356 . 16 + 30 % over CL	1 , 342. 47 + 32% over CL	6 , 602. 74 + 35 % over CL
WEEKLY	1	2	3	4	5	6
Compensation Level (CL)	4 , 808	4 , 808	7 , 692	15 , 385	38 , 462	153 , 846