ALPHABETICAL LIST OF EMPLOYEES/PAYEES FROM WHOM TAXES WERE WITHHELD *(FORMAT ONLY)*

Schedule 1 – Alphalist of Employees *(Declared and Certified using BIR Form No. 2316)*

Annex "A"

P R E S E N T   E M P L O Y E R

Seq. No	NAME OF EMPLOYEES			Nationality/ Resident *(for foreigners only)*	Current Employment Status*	PERIOD OF EMPLOYMENT		Reason of Separation,** *if applicable*	Gross Compensation Income *(present employer)*	NON-TAXABLE/EXEMPT					TAXABLE			
	Last Name	First Name	Middle Name			From *(MM/DD)*	To *(MM/DD)*			13th Month Pay & Other Benefits	De Minimis Benefits	SSS, GSIS, PHIC, HDMF Contributions and Union Dues *(employee share only)*	Salaries (P250,000 & below) & Other Forms of Compensation	Total Non-Taxable/ Exempt Compensation Income *(present employer)*	Basic Salary *(net of SSS, GSIS, PHIC, HDMF Contributions & Union Dues)*	13th Month Pay & Other Benefits *(In Excess of Threshold)*	Salaries and Other Forms of Compensation	Total Taxable Compensation Income *(present employer)*
1	2a	2b	2c	3	4	5a	5b	6	7a = (7f + 7j)	7b	7c	7d	7e	7f = (7b+7c+7d+7e)	7g	7h	7i	7j = (7g+7h+7i)
TOTALS									P	P	P	P	P	P	P	P	P	P

Schedule 1 *(continuation)*

P R E V I O U S   E M P L O Y E R

TIN *(Previous Employer)*	Employment Status*	Period of Employment		Reason of Separation,** *if applicable*	Gross Compensation Income *(previous employer)*	NON-TAXABLE					TAXABLE			
		From *(MM/DD)*	To *(MM/DD)*			13th Month Pay & Other Benefits	De Minimis Benefits	SSS, GSIS, PHIC, HDMF Contributions & Union Dues *(employee share only)*	Salaries (P250,000 and below) and Other Forms of Compensation	Total Non-Taxable/Exempt Compensation Income *(previous employer)*	Basic Salary *(net of SSS, GSIS, PHIC, HDMF Contributions & Union Dues)*	13th Month Pay & Other Benefits	Salaries and Other Forms of Compensation	Total Taxable Compensation Income *(previous employer)*
8	9	10a	10b	11	12a = (12F + 12j)	12b	12c	12d	12e	12f=(12b+12c+12d+12e)	12g	12h	12i	12j = (12g+12h+12i)
TOTALS					P	P	P	P	P	P	P	P	P	P

Schedule 1 *(continuation)*

Total Taxable Compensation Income *(Present & Previous Employer)*	Tax Due *(January to December)*	Tax Withheld *(January to November)*		5% Tax Credit *(PERA Act of 2008)*	Year-End Adjustment *(17a or 17b)*		AMOUNT OF TAX WITHHELD AS ADJUSTED *(To be reflected in BIR Form No. 2316 issued by the present employer)*	Substituted Filing?*** Yes/No
		Previous Employer	Present Employer		Amount Withheld and Paid for in December or Last Salary	Over Withheld Tax Refunded to Employee		
13 = (7j + 12j)	14	15a	15b	16	17a = 14 - (15a + 15b) - 16	17b = (15a + 15b + 16) - 14	18 = (15a + 15b + 16 + 17a) OR (15a + 15b + 16 - 17b)	19
P	P	P	P	P	P	P	P	

Current Employment Status:	REGULAR (R)	CASUAL (C)	CONTRACTUAL/PROJECT-BASED (CP)	SEASONAL (S)	PROBATIONARY (P)	APPRENTICES/LEARNERS (AL)
R = Regular **C = Casual** **CP = Contractual/Project-Based** **S = Seasonal** **P = Probationary** **AL = Apprentices/Learners**	- Those hired by the establishments on a permanent status.	- Workers whose work is not usually necessary and desirable to the usual business or trade of the employer.	- Workers whose employment has been fixed for a specific project or undertaking, the completion or termination of which has been determined at the time of engagement.	- Workers whose employment, specifically its timing and duration, is significantly influenced by seasonal factors.	- Workers on trial period during which the employer determines their fitness to qualify for regular employment, based on reasonable standards made known to them at the time of engagement.	- Workers who are covered by written apprenticeship/ learnership agreements with individual employers or any of the entities with duly recognized programs.

ALPHABETICAL LIST OF EMPLOYEES/PAYEES FROM WHOM TAXES WERE WITHHELD *(FORMAT ONLY)*

Schedule 2 – Alphalist of Minimum Wage Earners *(Declared and Certified using BIR Form No. 2316)*

P R E S E N T   E M P L O Y E R

Seq. No.	NAME OF EMPLOYEES			Current Employment Status *	Region No. Where Assigned	PERIOD OF EMPLOYMENT		Reason of Separation,** *if applicable*	Gross Compensation Income *(present employer)*	NON - TAXABLE													TAXABLE		
	Last Name	First Name	Middle Name			From *(MM/DD)*	To *(MM/DD)*			Basic/ SMW per Day	Basic/ SMW per Month	Basic/ SMW per Year	Factor Used *(No. of Days/ Year)*	Basic/ SMW *(actual)* *(net of SSS, GSIS, PHIC, HDMF Contributions & Union Dues)*	Holiday Pay	Over time Pay	Night Shift Differential	Hazard Pay	13th Month Pay & Other Benefits	De Minimis Benefits	SSS, GSIS, PHIC, HDMF Contributions & Union Dues *(employee share only)*	Salaries and Other Forms of Compensation	Total Non-Taxable/ Exempt Compensation *(present employer)*	13th Month Pay & Other Benefits *(In Excess of Threshold)*	Salaries and Other Forms of Compensation	Total Taxable Compensation Income *(present employer)*
1	2a	2b	2c	3	4	5a	5b	6	7a=(7o+7r)	7b	7c	7d	7e	7f	7g	7h	7i	7j	7k	7l	7m	7n	7o = (sum of 7f to 7n)	7p	7q	7r = (7p+7q)
TOTALS									P	P	P	P		P	P	P	P	P	P	P	P	P	P	P	P	P

Schedule 2 *(continuation)*

P R E V I O U S   E M P L O Y E R

TIN *(previous employer)*	Employment Status*	Period of Employment		Reason of Separation,** *if applicable*	Gross Compensation Income *(previous employer)*	NON - TAXABLE								TAXABLE		
		From *(MM/DD)*	To *(MM/DD)*			Basic/SMW *(actual)* *(net of SSS, GSIS, PHIC, HDMF Contributions & Union Dues)*	Holiday Pay	Overtime Pay	Night Shift Differential	Hazard Pay	13th Month Pay & Other Benefits	De Minimis Benefits	SSS, GSIS, PHIC, HDMF Contributions & Union Dues *(employee share only)*	Salaries and Other Forms of Compensation	Total Non-Taxable/ Exempt Compensation *(previous employer)*	13th Month Pay & Other Benefits
8	9	10a	10b	11	12a=(12k + 12n)	12b	12c	12d	12e	12f	12g	12h	12i	12j	12k = (sum of 12b to 12j)	12l
TOTALS					P	P	P	P	P	P	P	P	P	P	P	P

(Continued columns for Previous Employer Taxable section:)

Salaries and Other Forms of Compensation	Total Taxable Compensation *(previous employer)*
12m	12n = (12l + 12m)
P	P

Schedule 2 *(continuation)*

Total Taxable Compensation Income *(Present & Previous Employer)*	Tax Due *(January to December)*	Tax Withheld *(January to November)*		5% Tax Credit *(PERA Act of 2008)*	Year-End Adjustment *(17a or 17b)*		AMOUNT OF TAX WITHHELD AS ADJUSTED *(To be reflected in BIR Form No. 2316 issued by the present employer)*	Substituted Filing?*** Yes/No
		Previous Employer	Present Employer		Amount Withheld and Paid for in December or Last Salary	Over Withheld Tax Refunded to Employee		
13	14	15a	15b	16	17a = 14 - (15a + 15b) - 16	17b = (15a + 15b + 16) - 14	18 = (15a + 15b + 16 + 17a) OR (15a + 15b + 16 – 17b)	19
P	P	P	P	P	P	P	P	

**Reason of Separation:

T = Terminated/Resigned
TR = Transferred
R = Retirement
D = Death

***Requisites of Substituted Filing:
1.) Receiving purely compensation income regardless of amount;
2.) Working for only one employer in the Philippines for the calendar year;
3.) Income tax has been withheld correctly by the employer (tax due equals tax withheld);
4.) The employee's spouse also complies with all the three conditions stated above;
5.) Employer filed to BIR Form No. 1604-C with Alphalists of Employees on or before January 31 of the following year;
6.) Employer issues to each employee BIR Form No. 2316 (January 2018 (ENCS) or any later version) on or before January 31 of the following year or upon last payment of wage; and
7.) Employer to file/submit duplicate hard copy of BIR Form No. 2316 to the BIR not later than February 28 of the following year.