REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

December 28, 2017

REVENUE MEMORANDUM CIRCULAR NO. 105-2017

SUBJECT: 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"

TO : All Internal Revenue Officers and Others Concerned

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 deduct 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.

CAESAR R. DULAY
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE
LEGAL MGT. DIVISION

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