



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS  
**CENTRAL OFFICE  
MANILA**

099.7 DPWH  
01-04-2018

04 JAN 2018

DEPARTMENT MEMORANDUM )

01 )

CIRCULAR NO. \_\_\_\_\_ )

Series of 2018 *01.04.18* )

**FOR / TO : Undersecretaries  
Assistant Secretaries  
Service Directors  
Bureau Directors  
Regional Directors  
Heads of UPMOs  
District Engineers  
This Department**

For information and guidance, attached is a copy of **Revenue Memorandum Circular No. 105-2017 (with ANNEX A)** dated December 28, 2017 with 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".

A copy of said Memorandum may also be downloaded from the **DPWH website: <http://dpwhweb>**. If an office cannot access the DPWH website, a hard copy may be obtained from the Records Management Division, HRAS upon request.

For dissemination to all concerned.

  
**B. ELIZABETH E. YAP, Ph.D., CESO III**  
Assistant Secretary for Support Services

Encl: RMC No. 105-2017 dated December 28, 2017

Cc: Office of the Secretary

8.1.2 JJC/MAP



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

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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  
ISLANDS MGT. DIVISION

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BUREAU OF INTERNAL REVENUE  
 RECORDS MGT. DIVISION

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ANNEX A

REPUBLIC OF THE PHILIPPINES  
 DEPARTMENT OF FINANCE  
 BUREAU OF INTERNAL REVENUE

| REVISED WITHHOLDING TAX TABLE                  |                  |                       |                           |                            |                            |                             |
|------------------------------------------------|------------------|-----------------------|---------------------------|----------------------------|----------------------------|-----------------------------|
| Effective January 1, 2018 to December 31, 2022 |                  |                       |                           |                            |                            |                             |
| DAILY                                          | 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<br>+ 20% over CL | 82.19<br>+ 25% over CL    | 356.16<br>+ 30% over CL    | 1,342.47<br>+ 32% over CL  | 6,602.74<br>+ 35% over CL   |
| WEEKLY                                         | 1                | 2                     | 3                         | 4                          | 5                          | 6                           |
| Compensation Level (CL)                        | 4,808 and below  | 4,808                 | 7,692                     | 15,385                     | 38,462                     | 153,846                     |
| Prescribed Minimum Withholding Tax             | 0.00             | 0.00<br>+ 20% over CL | 576.92<br>+ 25% over CL   | 2,500.00<br>+ 30% over CL  | 9,423.08<br>+ 32% over CL  | 46,346.15<br>+ 35% over CL  |
| SEMI-MONTHLY                                   | 1                | 2                     | 3                         | 4                          | 5                          | 6                           |
| Compensation Level (CL)                        | 10,417 and below | 10,417                | 16,667                    | 33,333                     | 83,333                     | 333,333                     |
| Prescribed Minimum Withholding Tax             | 0.00             | 0.00<br>+ 20% over CL | 1,250.00<br>+ 25% over CL | 5,416.67<br>+ 30% over CL  | 20,416.67<br>+ 32% over CL | 100,416.67<br>+ 35% over CL |
| MONTHLY                                        | 1                | 2                     | 3                         | 4                          | 5                          | 6                           |
| Compensation Level (CL)                        | 20,833 and below | 20,833                | 33,333                    | 66,667                     | 166,667                    | 666,667                     |
| Prescribed Minimum Withholding Tax             | 0.00             | 0.0<br>+ 20% over CL  | 2,500.00<br>+ 25% over CL | 10,833.33<br>+ 30% over CL | 40,833.33<br>+ 32% over CL | 200,833.33<br>+ 35% over CL |