



EXPANDED WITHHOLDING TAX RATES





I. WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED)

BIR Form 1601 - E





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT ON : PROFESSIONALS **RATE**

CPAs , Lawyers, Engineers, etc./ or
Talent Fees paid to juridical person

**If the current year's gross income
is P720,000 and below** **10%**

**If the current year's gross income
exceeds P720,000** **15%**





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT on :	RATE
-----------------	-------------

PROFESSIONAL ENTERTAINERS

If the current year's gross income is P720,000 and below	10%
-----------------------------------------------------------------	------------

If the current year's gross income exceeds P720,000	15%
------------------------------------------------------------	------------





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT on :

RATE

PROFESSIONAL ATHLETES

If the current year's gross
income is **P720,000 and below**

10%

If the current year's gross
income **exceeds P720,000**

15%





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT on :	RATE
-----------------	-------------

Movie, Stage, Radio, Television and Musical Directors	
------------------------------------------------------------------	--

If the current year's gross income is P720,000 and below	10%
----------------------------------------------------------------------------	------------

If the current year's gross income exceeds P720,000	15%
-----------------------------------------------------------------------	------------





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT on :	RATE
Management & Technical Consultants	

If the current year's gross income is P720,000 and below	10%
-----------------------------------------------------------------	------------

If the current year's gross income exceeds P720,000	15%
------------------------------------------------------------	------------





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT -

RATE

**Business and Bookkeeping
Agents and Agencies**

If the current year's gross
income is **P720,000 and below**

10%

If the current year's gross
income **exceeds P720,000**

15%





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

**EWT - Insurance Agents and
Insurance Adjusters**

RATE

If the current year's gross
income is **P720,000 and below**

10%

If the current year's gross
income **exceeds P720,000**

15%





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT - Other recipient of talent fees	RATE
-------------------------------------------------	-------------

If the current year's gross income is P720,000 and below	10%
--------------------------------------------------------------------	------------

If the current year's gross income exceeds P720,000	15%
---------------------------------------------------------------	------------





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT - Fees of directors who are not employees of the company	RATE
-------------------------------------------------------------------------	-------------

If the current year's gross income is P720,000 and below	10%
--------------------------------------------------------------------	------------

If the current year's gross income exceeds P720,000	15%
---------------------------------------------------------------	------------





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT - Rentals:

RATE

**Real/personal properties,
poles, satellites &
transmission facilities,
billboards**

5%





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT on:

RATE

**Cinematographic film
rentals**

5%





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT on :

RATE

**Prime contractors /
sub-contractors**

2%





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT on :	RATE
Income distribution to beneficiaries of estates and trusts	15%



WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT on :

RATE

Gross commission or service fees of customs, insurance, stocks, real estate, immigration & commercial brokers and fees of agents of professional entertainers

10%





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT ON :

RATE

Payments to medical practitioners by a duly registered professional partnership

If the current year's income payments for the medical practitioner is

P720,000 and below

10%

If the current year's income payments for the medical practitioner

exceed P720,000

15%





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT ON :

RATE

Payments for medical /dental/veterinary services thru hospitals/clinics, health maintenance organizations including direct payments to service providers

If the current year's income payments for the medical/dental/veterinary services is **P720,000 and below**

10%

If the current year's income payments for the medical/dental/veterinary services is **exceed P720,000**

15%





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT ON :

RATE

Payment by the general professional partnership
(GPP) to its partners

If the current year's income payments
for the partner is **P720,000 and below**

10%

If the current year's income payments
for the partner is **exceed P720,000**

15%





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT ON :

RATE

**Payments made by credit card
companies**

**1% of
1/2**





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT ON :

RATE

Income payments made by the
government to its
local/resident suppliers of
GOODS

1%





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT ON :

RATE

Income payments made by the
government to its
local/resident suppliers of
SERVICES

2%





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT ON :

RATE

Income payments made by top
10,000 private corporations to
their local/resident supplier of
goods

1%





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT ON :

RATE

Income payments made by top
10,000 private corporations to
their local/resident supplier of
services

2%





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT ON :

RATE

Additional payments to government personnel from importers, shipping and airline companies or their agents for overtime services

15%





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT ON :	RATE
Commission, rebates, discounts and other similar considerations paid/granted to independent and exclusive distributors, medical/technical and sales representatives and marketing agents and sub-agents of multi-level marketing companies	10%





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT ON :

RATE

**Gross payments to embalmers
by funeral companies**

1%



WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT ON :

RATE

**Payments made by pre-need
companies to funeral parlors**

1%





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT ON :

RATE

Tolling fee paid to refineries

5%



WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT ON :

RATE

**Income payments made to
suppliers of agricultural
products**

1%





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT ON :

RATE

**Income payments on purchases
of mineral, mineral products &
quarry resources**

10%





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT ON :

RATE

Income payments on purchases of gold by Bangko Sentral ng Pilipinas (BSP) from gold miners/suppliers under PD 1899, as amended by RA No. 7076

10%





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT ON :

RATE

Gross amount of refund given
by MERALCO to customers with
active contracts as classified
by MERALCO

25%





WITHHOLDING TAX RATES ON CREDITABLE INCOME TAXES (EXPANDED) BIR Form 1601 - E

EWT ON :

RATE

Gross amount of refund given
by MERALCO to customers with
terminated contracts as
classified by MERALCO

32%





THANK YOU!

TO GOD BE ALL THE GLORY!

*Presented by:
JONAS DP. AMORA
Regional Director, RR7 QC*

