



Philippines Withholding Tax Reference Guide

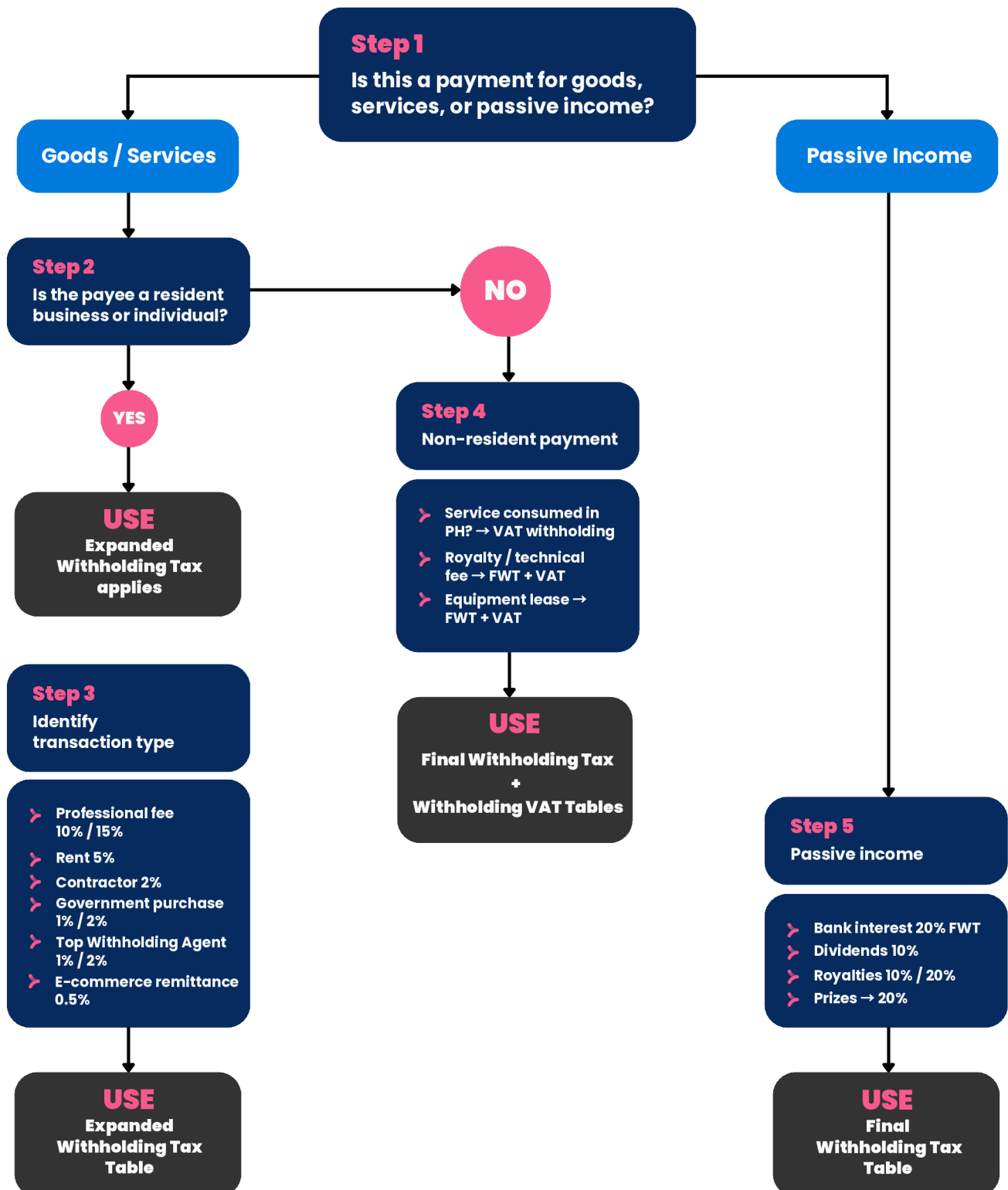
A practical working manual for Expanded Withholding Tax, Final Withholding Tax, VAT Withholding, and E-Commerce withholding

Prepared by: CloudCFO

Version: 2026 Edition

[Always confirm latest BIR issuances]

What Withholding Treatment To Apply?



Expanded Withholding Tax (EWT) Table

Withholding Tax Tables

Withholding Tax Tables

Expanded Withholding Tax (EWT) Table

TAX TYPE	DESCRIPTION	TAX RATE	ATC IND	ATC CORP
WE	Business and Bookkeeping agents and agencies - if the gross income for the current year did not exceed ₱ 3M - if gross income is more than ₱ 3M or VAT registered regardless of amount	5%	WI060	
		10%	WI061	
WE	Business and Bookkeeping agents and agencies - if gross income for the current year did not exceed ₱ 720,000.00 - if gross income exceeds ₱ 720,000.00	10%		WI060
		15%		WI061
WE	Insurance agents and insurance adjusters - if the gross income for the current year did not exceed ₱ 3M - if gross income is more than ₱ 3M or VAT registered regardless of amount	5%	WI070	
		10%	WI071	
WE	Insurance agents and insurance adjusters - if gross income for the current year did not exceed ₱ 720,000.00 - if gross income exceeds ₱ 720,000.00	10%		WI070
		15%		WI071
WE	Other Recipients of Talent Fees - if the gross income for the current year did not exceed ₱ 3M - if gross income is more than ₱ 3M or VAT registered regardless of amount	5%	WI080	
		10%	WI081	
WE	Other Recipients of Talent Fees - if gross income for the current year did not exceed ₱ 720,000.00 - if gross income exceeds ₱ 720,000.00	10%		WI080
		15%		WI081
WE	Fees of Director who are not employees of the company - if the gross income for the current year did not exceed ₱ 3M - if gross income is more than ₱ 3M or VAT registered regardless of amount	5%	WI090	
		10%	WI091	
WE	Fees of Director who are not employees of the company - if gross income for the current year did not exceed ₱ 720,000.00 - if gross income exceeds ₱ 720,000.00	10%		WI090
		15%		WI091
WE	Rentals: On gross rental or lease for the continued use or possession of personal property in excess of ₱ 10,000.00 annually and real property used in business which the payor or obligor has not taken title or is not taking title, or in which has no equity; poles, satellites, transmission facilities and billboards	5%	WI100	WC100
WE	Cinematographic film rentals and other payments to resident individuals and corporate cinematographic film owners, lessors and distributors	5%	WI100	WC100
WE	Income payments to certain contractors	2%	WI120	WC120
WE	Income distribution to the beneficiaries of estate and trusts	15%	WI130	

Withholding Tax Tables

Expanded Withholding Tax (EWT) Table

TAX TYPE	DESCRIPTION	TAX RATE	ATC IND	ATC CORP
WE	Professional fees (Lawyers, CPAs, Engineers, etc.) - if the gross income for the current year did not exceed ₱ 3M - if the gross income for the current year did not exceed ₱ 3M	5%	WI010	
		10%	WI011	
WE	Professional fees (Lawyers, CPAs, Engineers, etc.) - if gross income for the current year did not exceed ₱ 720,000.00 - if gross income exceeds ₱ 720,000.00	10%		WC010
		15%		WC011
WE	Professional entertainer such as, but not limited to actors and actresses, singers, lyricist, composers, emcees - if the gross income for the current year did not exceed ₱ 3M - if gross income is more than ₱ 3M or VAT registered regardless of amount	5%	WI020	
		10%	WI021	
WE	Professional entertainer such as, but not limited to actors and actresses, singers, lyricist, composers, emcees - if gross income for the current year did not exceed ₱ 720,000.00 - if gross income exceeds ₱ 720,000.00	10%		WC020
		15%		WC021
WE	Professional athletes including basketball players, pelotaris and jockeys - if the gross income for the current year did not exceed ₱ 3M - if gross income is more than ₱ 3M or VAT registered regardless of amount	5%	WI030	
		10%	WI031	
WE	Professional athletes including basketball players, pelotaris and jockeys - if gross income for the current year did not exceed ₱ 720,000.00 - if gross income exceeds ₱ 720,000.00	10%		WC030
		15%		WC031
WE	All directors and producers involved in movies, stage, television and musical productions - if the gross income for the current year did not exceed ₱ 3M - if gross income is more than ₱ 3M or VAT registered regardless of amount	5%	WI040	
		10%	WI041	
WE	All directors and producers involved in movies, stage, television and musical productions - if gross income for the current year did not exceed ₱ 720,000.00 - if gross income exceeds ₱ 720,000.00	10%		WC040
		15%		WC041
WE	Management and technical consultants - if the gross income for the current year did not exceed ₱ 3M - if gross income is more than ₱ 3M or VAT registered regardless of amount	5%	WI050	
		10%	WI051	
WE	Management and technical consultants - if gross income for the current year did not exceed ₱ 720,000.00 - if gross income exceeds ₱ 720,000.00	10%		WC050
		15%		WC051

Withholding Tax Tables

Expanded Withholding Tax (EWT) Table

TAX TYPE	DESCRIPTION	TAX RATE	ATC IND	ATC CORP
WE	Gross Commission of service fees of customs, insurance, stock, immigration and commercial brokers, fees of agents of professional entertainers and real estate service practitioners (RESPs) (i.e. real estate consultants, real estate appraisers and real estate brokers) – if the gross income for the current year did not exceed ₱ 3M – if gross income is more than ₱ 3M or VAT registered regardless of amount	5% 10%	WII39 WII40	
WE	Gross Commission of service fees of customs, insurance, stock, immigration and commercial brokers, fees of agents of professional entertainers and real estate service practitioners (RESPs) (i.e. real estate consultants, real estate appraisers and real estate brokers) – if gross income for the current year did not exceed ₱ 720,000.00 – if gross income exceeds ₱ 720,000.00	10% 15%		WII39 WII40
WE	Professional fees paid to medical practitioners (includes doctors of medicine, doctors of veterinary science & dentist) by hospitals & clinics or paid directly by HMO and/or other similar establishments – if the gross income for the current year did not exceed ₱ 3M – if gross income is more than ₱ 3M or VAT registered regardless of amount	5% 10%	WII51 WII50	
WE	Professional fees paid to medical practitioners (includes doctors of medicine, doctors of veterinary science & dentist) by hospitals & clinics or paid directly by HMO and/or other similar establishments – if gross income for the current year did not exceed ₱ 720,000.00 – if gross income exceeds ₱ 720,000.00	10% 15%		WII51 WII50
WE	Payment by the General Professional Partnership (GPPs) to its partners – if gross income for the current year did not exceed ₱ 720,000.00 – if gross income exceeds ₱ 720,000.00	10% 15%	WII52 WII53	
WE	Income payments made by credit card companies	1/2%	WII56	WC156
WE	Additional Income Payments to govt personnel from importers, shipping and airline companies or their agents for overtime services	15%	WII59	
WE	Income Payment made by NGAs, LGU, & etc to its local/resident suppliers of goods other than those covered by other rates of withholding tax	1%	WII640	WC640
WE	Income Payment made by NGAs, LGU, & etc to its local/resident suppliers of services other than those covered by other rates of withholding tax	2%	WII57	WC157
WE	Income Payment made by top withholding agents to their local/resident suppliers of goods other than those covered by other rates of withholding tax	1%	WII58	WC158
WE	Income Payment made by top withholding agents to their local/resident suppliers of goods other than those covered by other rates of withholding tax	2%	WII60	WC160

Withholding Tax Tables

Expanded Withholding Tax (EWT) Table

TAX TYPE	DESCRIPTION	TAX RATE	ATC IND	ATC CORP
WE	Commissions, rebates, discounts and other similar considerations paid/granted to independent and/or exclusive sales representatives and marketing agents and sub-agents of companies, including multi-level marketing companies - if the gross income for the current year did not exceed P 3M - if gross income is more than P 3M or VAT registered regardless of amount	5% 10%	WI515 WI516	
WE	Gross payments to embalmers by funeral parlors	1%	WI530	
WE	Payments made by pre-need companies to funeral parlors	1%	WI535	WC535
WE	Tolling fees paid to refineries	5%	WI540	WC540
WE	Income payments made to suppliers of agricultural supplier products in excess of cumulative amount of P 300,000 within the same taxable year	1%	WI610	WC610
WE	Income payments on purchases of minerals, mineral products and quarry resources, such as but not limited to silver, gold, granite, gravel, sand, boulders and other mineral products except purchases by Bangko Sentral ng Pilipinas	5%	WI630	WC630
WE	Income payments on purchases of minerals, mineral products and quarry resources by Bangko Sentral ng Pilipinas ((BSP) from gold miners/suppliers under PD 1899, as amended by RA No. 7076	1%	WI632	WC632
WE	On gross amount of refund given by MERALCO to customers with active contracts as classified by MERALCO	15%	WI650	WC650
WE	On gross amount of refund given by MERALCO to customers with terminated contracts as classified by MERALCO	15%	WI651	WC651
WE	On gross amount of interest on the refund of meter deposits whether paid directly to the customers or applied against customer's billings of Residential and General Service customers whose monthly electricity consumption exceeds 200 kwh as classified by MERALCO	10%	WI660	WC660
WE	On gross amount of interest on the refund of meter deposits whether paid directly to the customers or applied against customer's billings of Non-Residential customers whose monthly electricity consumption exceeds 200 kwh as classified by MERALCO	15%	WI661	WC661
WE	On gross amount of interest on the refund of meter deposits whether paid directly to the customers or applied against customer's billings of Residential and General Service customers whose monthly electricity consumption exceeds 200 kwh as classified by other by other electric Distribution Utilities (DU)	10%	WI662	WC662
WE	On gross amount of interest on the refund of meter deposits whether paid directly to the customers or applied against customer's billings of Non-Residential customers whose monthly electricity consumption exceeds 200 kwh as classified by other electric Distribution Utilities (DU)	15%	WI663	WC663

Withholding Tax Tables

Expanded Withholding Tax (EWT) Table

TAX TYPE	DESCRIPTION	TAX RATE	ATC IND	ATC CORP
WE	Income payments made by political parties and candidates of local and national elections on all their purchases of goods and services related to campaign expenditures, and income payments made by individuals or juridical persons for their purchases of goods and services intended to be given as campaign contribution to political parties and candidates	5%	WI680	WC680
WE	Income payments received by Real Estate Investment Trust (REIT)	1%		WC690
WE	Interest income derived from any other debt instruments not within the coverage of deposit substitutes and Revenue Regulations 14-2012	15%	WI710	WC710
WE	Income payments on locally produced raw sugar	1%	WI720	WC720
WE	Income payments made by joint ventures, whether incorporated or not, taxable or non-taxable, to their local/resident supplier of goods	1%	WI770	WC770
WE	Income payments made by joint ventures, whether incorporated or not, taxable or non-taxable, to their local/resident supplier of services	2%	WI780	WC780
WE	On the share of each co-venturer/member from the net income of the joint venture/consortium not taxable as corporation prior to actual or constructive distribution thereof	15%		WC790
WE	On the gross remittances by e-marketplace operators to the sellers/merchants for the goods or services sold/paid through their platform/facility	1/2%	WI820	WC820
WE	On the gross remittances by digital financial services providers to the sellers/merchants for the goods or services sold/paid through their platform/facility	15%	WI830	WC830
WE	Income payments made by top withholding agents, either private corporations or individuals, to the manufacturers and direct importers of motor vehicles in Completely Built Units (CBUs) or Semi-Knockdown (SKD) units, motor vehicle parts and accessories.	1/2%	WI840	WC840
WE	Income payments made by top withholding agents, either private corporations or individuals, to the manufacturers and direct importers of medicine/pharmaceutical products	15%	WI850	WC850
WE	Income payments made by top withholding agents, either private corporations or individuals, to the manufacturers and direct importers of solid or liquid fuels and related products	1/2%	WI860	WC860

Final Withholding Tax (FWT) Table

Withholding Tax Tables

Withholding Tax Tables

Final Withholding Tax (FWT) Table

TAX TYPE	DESCRIPTION	TAX RATE	ATC IND	ATC CORP
WF	Interest on Foreign loans payable to Non-Resident Foreign Corporation (NRFCs)	20%		WC180
WF	Interest and other income payments on foreign currency transactions/loans payable of Offshore Banking Units (OBUs)	10%		WC190
WF	Interest and other income payments on foreign currency transactions/loans payable of Foreign Currency Deposits Units (FCDUs)	10%		WC191
WF	Cash dividend payment by domestic corporation to citizens and residents aliens/NRFCs	10%	WI202	
		25%		WC212
WF	Property dividend payment by domestic corporation to citizens and resident aliens/NRFCs	10%	WI203	
		25%		WC213
WF	Cash dividend payment by domestic corporation to NRFCs whose countries allowed tax deemed paid credit (subject to tax sparing rule)	15%		WC222
	Property dividend payment by domestic corporation to NRFCs whose countries allowed tax deemed paid credit (subject to tax sparing rule)	15%		WC223
WF	Cash dividend payment by domestic corporation to non-resident alien engaged in Trade or Business within the Philippines (NRAETB)	20%	WI224	
WF	Property dividend payment by domestic corporation to NRAETB	20%	WI225	
WF	Share of NRAETB in the distributable net income after tax of a partnership (except GPPs) of which he is a partner, or share in the net income after tax of an association, joint account or a joint venture taxable as a corporation of which he is a member or a co-venturer	20%	WI226	
WF	On other payments to NRFCs	25%		WC230
WF	Distributive share of individual partners in a taxable partnership, association, joint account or joint venture or consortium	10%	WI240	
WF	All kinds of royalty payments to citizens, resident aliens and NRAETB (other than WI380 and WI341), domestic and resident foreign corporations	20%	WI250	WC250
WF	On prizes exceeding ₱ 10,000.00 and other winnings paid to individuals	20%	WI260	
WF	Branch profit remittance by all corporations except PEZA/SBMA/CDA registered	15%		WC280
WF	On the gross rentals, lease and charter fees derived by non-resident owner or lessor of foreign vessels	4.5%		WC290
WF	On gross rentals, charter and other fees derived by non-resident lessor or aircraft, machineries and equipment	7.5%		WC300
WF	On payments to oil exploration service contractors/sub-contractors	8%	WI310	WC310
WF	Payments to non-resident alien not engage in trade or business within the Philippines (NRANETB) except on sale of shares in domestic corporation and real property	25%	WI330	

Withholding Tax Tables

Final Withholding Tax (FWT) Table

TAX TYPE	DESCRIPTION	TAX RATE	ATC IND	ATC CORP
WF	On payments to non-resident individual/foreign corporate cinematographic film owners, lessors or distributors	25%	WI340	WC340
WF	Royalties paid to NRAETB on cinematographic films and similar works	25%	WI341	
WF	Final tax on interest or other payments upon tax-free covenant bonds, mortgages, deeds of trust or other obligations under Sec. 57C of the NIRC of 1997, as amended	30%	WI350	
WF	Royalties paid to citizens, resident aliens and nraetb on books, other literary works and musical compositions	10%	WI380	
WF	Informers cash reward to individuals/juridical persons	10%	WI410	WC410
WF	Cash on property dividend paid by a Real Estate Investment Trust	10%	WI700	WC700

Withholding VAT Scenarios

Government VAT Withholding

Scenario	VAT Treatment
Sale to government	5% VAT withheld
Nature	Credit to supplier
Proof	Form 2307
Supplier claim	VAT input credit

VAT on Non-Resident Payments

Scenario	Rule
Service consumed in PH	VAT withheld
Paid on behalf of foreign seller	Yes
Local claim	Input VAT allowed
Evidence required	1600-VT + invoice



CloudCFO is a leading provider of tech-enabled accounting, bookkeeping, and payroll services, helping businesses scale confidently. By combining expert financial insights, streamlined processes, and advanced technology, CloudCFO transforms financial data into real-time, actionable insights that empower leaders to make smarter decisions.

Connect with us



www.cloudcfo.ph