

H. No. 3971  
S. No. 2293

Republika ning Pilipinas  
Kongreso ning Pilipinas  
Metro Manila  
Mununang Regular Session



[ BATAS REPUBLIKA BILANG 9504 ]

BATAS PAMIPABAYU KARING SECTIONS 22, 24, 34, 35, 51, AT 79  
NING BATAS REPUBLIKA BILANG 8424, A MIBAYU NA,  
ANTIMONG AWSAN DANG THE NATIONAL INTERNAL  
REVENUE CODE OF 1997

*Pamisabatas ning Senado ampon House of Representatives ning  
Kongreso ning Pilipinas a makatipun:*

SECTION 1. Section 22 ning Batas Republika Bilang 8424, a mibayu  
na, a awsan da mu namang National Internal Revenue Code of 1997, a  
ngeni babaywan pang pasibayu king uli ning idagdag a kabaldugan kaybat  
Subsection (FF) at basan yang anti kaniti:

“SEC. 22. Kabaldugan. – Nung gamitan ya kaniting  
Pamagat:

“(A) x x x.

“x x x.

“(FF) x x x.

“(GG) Ing salitang ‘statutory minimum wage’ makaparikil ya ketang rate fixed by the Regional Tripartite Wage and Productivity Board, a dininan ng kabaldugan ning Bureau of Labor and Employment Statistics (BLES) ning Department of Labor and Employment (DOLE).

“(HH) Ing salitang ‘minimum wage earner’ makaparikil ya ketang makipag-obra king private sector a mibabayaran ketang statutory minimum wage, o ketang makipag-obra king public sector ating compensation income a e makalabis king statutory minimum wage karetag non-agricultural sector a nung nukarin ya makatalaga.”

SEC. 2. Section 24 (A) ning Batas Republika Blg. 8424, a mibayu na, a awsan dang National Internal Revenue Code of 1997, a ngeni a babayuan dang pasibayu at basan yang anti kaniti:

“SEC 24. *Income Tax Rates* –

“(A) *Rates of Income Tax on Individual Citizen and Individual Resident Alien of the Philippines.* –

“(1) x x x:

“x x x; and

“ Karetang panakitan mibubuwisan maka tungge king Section 31 keting Code, maliban karetag panakitan a mibubuwisan makapalub karing Subsections (B), (C) ampon (D) kaniting Section, a makakwa king balang banwang buwis manibatan karing sablang panakitan keti Pilipinas nitang dayuan a manuknangan Pilipinas.

“(2) Halaga karing Taxable Income Karetang Tau a mamayad Buwis. – Ding buwis makuwenta la agpang keta ampon karetag bayad a makapuni at mituklu keng tutuking tukyanaan:

“Ali labis king P10,000 ..... 5%

“Labis king P10,000 dapot ali lampas P30,000 .....	P500+10%
ketang labis king P10,000	
“Labis king P30,000 dapot ali lampas P70,000 .....	P2,500+15%
ketang labis king P30,000	
“Labis P70,000 dapot aki lampas P140,000 .....	P8,500+20%
ketang labis king P70,000	
“Labis 140,000 dapot ali lampas P250,000 .....	P22,500+25%
ketang labis king P140,000	
“Labis 250,000 dapot ali lampas P500,000 .....	P50,000+30%
ketang labis King P250,000	
“Labis P500,000 .....	P125,000+32%
ketang labis King P500,000	

“Karetang taung talasawa, detang miyasawang lalaki ampon babai, ampang king probisyon ning Section 51 (D) keni makapalub, kuwentan da lang makakawani detang karelang individual income tax ag pang karing karelang sariling total taxable income: *Dapot*, nung atin nanu mang penakitan ali sadyang ayampa kaniti o atungge bilang kapanakitan king sariling kapanintunan o penakitan karing ninu man karelang miyasawa, antimurin, pikawani da lang pante detang ding penakitan karelang miyasawa king upayang abalu dala deng taxable income bawat metung karela.

“*Dapot*, detang minimum wage earners antimong makabaldug ketang Section 22 (HH) kaniting Code mipasubalian la king pamamayad income tax ketang karelang taxable income: *Dapot mu na man*, detang holiday pay, overtime pay, night shift defferential pay, ampon hazard pay a tingap detang minimum wage earners makapasubali la naman king income tax.

“x x x.”

SEC. 3. Section 34 (L) ning Batas Republika Bilang 8424, a mibayu na. awsan dang National Internal Revenue Code of 1997, a ngeni babayuan at basan yang anti kaniti:

“SEC. 34. *Kabawasan karing Gross Income.* – Maliban karetag mamayad buwis manakitan bayad a manibatan karetag personal services magagampan lalam ning employer-employee relationship nung nukarin alang kabawasan ing makapaintulut lalam niting Section maliban pa lalam Subsection (M) atiu keti, ing pamagkuwentang taxable income dikil king income tax lalam ding Sections 24 (A); 26; 27 (A); B and (C); and 28 (A)(1), ating makapaintulut karing makatuking kabawasan ketang gross income:

“(A) *Gastus.* –

“xxx.

“(L) *Optional Standard Deduction.* – Sumangid karetag kabawasan makapaintulut lalam detang minunang Subsections, ing taung mabubuwis lalam Section 24, maliban ketang ali manuknangan dayuan, iti malyari yang mamili standard deduction ketang alagang ali lampas apatpulong porsyento (40%) ketang kayang gross sales o gross receipts, nung anti ya pin kaniti itang kabilyan. Ketang kabilyan ning metung a korporasyon mabubuwis lalam Sections 27(A) and 28 (A)(1), iti malyari yang maming standard deduction ketang alagang ali lampas apatpulong porsyento (40%) ketang kayang gross income a midininan kabaldugan king Section 32 niting Code. Maliban nung ing mamayad buwis ipapasiag na keng kayang tax return ing kayang pamamili king optional standard deduction, mituring ya king pamananggap na king kayang sarili detang kabawasan makatulut ketang minunang Subsections. Iting pamamili nung merapat ya ketang tax return ali ya pwedeng mipasubalyan ketang taxable year a nung kapilan merapat ya: Dapot, ing taung mikakarapatan kaniti o minangkin ketang optional standard deduction ali ya kailangan munye ketang kayang tax return antimong financial statements a makayawad lalam niting Code: Dapot mu naman, a maliban nung ing Commissioner paintulutan nang ing mesambitlang tau misalikut yang dokumentos dikil karetag kayang gross sales o gross receipts, o itang mesabing korporasyon misalikut yang kareting dokumentos dikil karetag kayang

gross income a midinan kabaldugan ketang Section 32 niting Code ketang taxable year, antimong kayadwan detang panuntunan at patakaran telaga ning ning Secretary of Finance, king kayadwanan ning Commissioner.

“(M) x x x. –

“x x x.”

SEC. 4. Section 35 (A) and (B) ning Batas Republika Bilang 8434, a mibayu na, awsan dang National Internal Revenue Code of 1997, a ngeni babayuan at basan yang anti kaniti:

“SEC. 35. *Allowance of Personal Exemption for Individual Taxpayer.* –

“(A) *King Kabuuan.* – Ketang upaya bang abalu ya ing buwis a makapalub king Section 24 (A) niting Pamagat, atin paintulut a *basic personal exemption* king alagang limang pulung libung pesus (P50,000) karing balang taung mamayad buwis.

“Ketang kabilyan detang miyasawa nung nukarin metung ya mu karela ing ating gross income, iya mu karing miyasawa ing ating paintulut ketang personal exemption.

“(B) *Karagdagan Exemption karing Dependents.* – Atin paintulut a karagdagan exemption king alagang adwang pulu’t limang libung pesus (P25,000) karetaang balang dependent a ali lalampas king apat (4).

“Ing karagdagan exemption karing dependents akwa naya mu ning metung karing miyasawa ketang kabilyan a talasawa.

“Ketang kabilyan detang mikasal a mikawaning miyasawa ayun king batas, itang karagdagan exemption magsilbi nayang kuwanan nitang asawa ating upaya ketang anak o karetaang anak; Dapot, itang kabuuang alaga ning karagdagan exemptions magsilbing kuwanan ding aduang

miyasawa ali ya lampas ketang maximum additional exemptions keni makapaintulut.

“King upaya niting Subsection, ing dependent makaparikil ya ketang legitimate, illegitimate or legally adopted child a nung nukarin makasandal ya at makipamyayan ya ketang mamayad buwis nung iti ali ya lampas adwang pulu’t metung (21) a banwa, ala pang asawa at ali ya pa magobra o nung ing dependent, nanu man ing edad, ali na agyung saupan itang kayang sarili pauli nitang depektu na nitang pamisip o katawan na.

“x x x.”

SEC. 5. Section 51 (A)(2) ning Batas republika Bilang 8424, a mibayu na, awsan dang National Internal revenue Code of 1997, a ngeni babayuan pasibayu at basan yang anti kaniti:

“SEC. 51. *Individual Return.* –

“(A) *Kayanwaran.* –

“(1) Maliban ketang makapalub ketang paragraph (2) niting Subsection, deting tutuking tau miyayadwan lang magdeklarang income tax return.

“(a) x x x:

“x x x.

“(2) Deting tutuking tau miyayadwanan lang magdeklarang income tax return:

“(a) x x x:

“(b) Ing tau kambe nitang pure compensation income, a dininan ng kabaldugan ning Section 32 (A)(1), a mengabyayayan kilub ning Pilipinas, ing income tax na nung nukarin ya ustu mekwa lalam ding probisyun ning Section 79 niting Code: Dapot, ing taung manakitan kabayaran

karing kasalukuyan adwa o atlung pipagobran king nanu mang panaun lalam ning taxable year dapat yang magdeklarang income tax return.

“(c) x x x; and

“(d) Ing minimum wage earner anti mong makabaldug king Section 22(HH) kaniting Code o ing tau a makaliban king income tax agpang karing probisyun niting Code at aliwa pang batas, pangkeraklan man o especial.

“x x x.”

SEC. 6. Section 79 (A) ning Batas Republika Bilang 8424, a mibayuna, awsan dang National Internal Revenue Code of 1997, a ngeni babayuan pasibayu at basan yang anti kaniti:

“SEC. 79. *Income Tax Collected at Source.* –

“(A) *Requirement of Withholding.* Maliban ketang kabilyan nitang minimum wage earner a dininan ng kabaldugan ning Section 22 (HH) niting Code, balang magpaobra mamayad suweldo magsilbi yang mamawas at misinup kareting penakitan iting buwis agpang karing panuntunan at patakaran telaga ning Secretary of Finance, king kayadwanan ning Commissioner.

“x x x.”

SEC. 7 *Separability Clause.* – Nung atin probisyun kaniting Code ing makadeklarang eya katanggap tanggap o labag ya king Saligang Batas ning Pilipinas, detang aliwang probisyon keni a ali makasira isundu la king mipmung upaya ampon sala.

SEC. 8. *Repealing Clause.* – Nanu mang batas, presidential decree or issuance, executive order, letter of instruction, administrative order, rule or regulation, ali maka ayun o makasalangsang karing nanu mang probisyun niting Batas keni mababayu la o mipapalitan la kaniti.

SEC. 9. *Effectivity Clause.* – Iting Batas midinan yang upaya labing limang (15) aldo kaibat ning kayang publication king Official Gazette o karing adwang (2) diyaryo pambansa keti Pilipinas.

Approved,

MANNY VILLAR  
*President of the Senate*

PROSPERO C. NOGRALES  
*Speaker of the House  
of Representatives*

This Act which is a consolidation of House Bill No. 3971 and Senate Bill No. 2293 was finally passed by the House of Representatives and the Senate on May 28, 2008 and May 27, 2008, respectively.

EMMA LIRIO-REYES  
*Secretary of the Senate*

MARILYN B. BARUA-YAP  
*Secretary General  
House of Representatives*

Approved: June 17, 2008.

GLORIA MACAPAGAL-ARROYO  
*President of the Philippines*