REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

****

SAMAR-I ELECTRIC COOPERATIVE, INC.,
Petitioner,

- versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 6697

Members:

ACOSTA, *Chairperson*
BAUTISTA, and
CASANOVA, *JJ.*

Promulgated:
MAY 27 2008, 2:00 pm

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DECISION

ACOSTA, ***P.J.:***

The instant Petition for Review seeks the cancellation and withdrawal of Assessment Notice No. 014-87-97/99-00033-02-W issued against petitioner Samar-I Electric Cooperative, Inc. for the payment of alleged deficiency income tax for taxable years 1998 and 1999 and deficiency withholding tax for taxable years 1997, 1998, and 1999 in the aggregate amount of **FOUR MILLION TWO HUNDRED THOUSAND SEVEN HUNDRED SEVENTY ONE PESOS AND 40/100 (P4,200,771.40)**.

Samar-I Electric Cooperative, Inc. (Petitioner) is an electric cooperative, with principal office at Barangay Carayman, Calbayog City.[1] It was issued a Certificate of Registration by the National Electrification Administration (NEA) on February 27,

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[1] Par. 1, Summary of Admitted Facts, Joint Stipulation of Facts and Admission (JSFA), Docket, p. 124

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1974, pursuant to Presidential Decree (PD) 269.[2] Likewise, it was granted a Certificate of Provisional Registration under Republic Act (RA) 6938, otherwise known as the Cooperative Code of the Philippines on March 16, 1993, by the Cooperative Development Authority (CDA).[3]

Respondent Commissioner of Internal Revenue is a public officer authorized under the National Internal Revenue Code (NIRC) to examine any taxpayer including *inter alia,* the power to issue tax assessment, evaluate, and decide upon protests relative thereto.[4]

On July 13, 1999 and April 17, 2000, petitioner filed its 1998 and 1999 income tax returns, respectively. Petitioner filed its 1997, 1998, and 1999 Annual Information Return of Income Tax Withheld on Compensation, Expanded and Final Withholding Taxes on February 17, 1998, February 1, 1999, and February 4, 2000, in that order.[5]

On November 13, 2000, respondent issued a duly signed Letter of Authority (LOA) No. 1998 00023803; covering the examination of petitioner's books of account and other accounting records for income and withholding taxes for the period 1997 to 1999. The LOA was received by petitioner on November 14, 2000.[6]

Petitioner cooperated in the audit and investigation conducted by the Special Investigation Division of the BIR by submitting the required documents on December 5, 2000.[7]

On October 19, 2001, respondent sent a Notice for Informal Conference which was received by petitioner in November 2001; indicating the allegedly income

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[2] Par. 18, Additional Facts Stipulated and Admitted, JSFA, Docket, p. 127
[3] Par. 17, Additional Facts Stipulated and Admitted, JSFA, Docket, p. 127
[4] Par. 2, Summary of Admitted Facts, JSFA, Docket, p. 124
[5] Annexes "C", "D", and "E", Petition for Review
[6] Par. 8, Additional Fact Stipulated and Admitted, JSFA, Docket, p. 126
[7] Par. 9, Additional Fact Stipulated and Admitted, JSFA, Docket, p. 126

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and withholding tax liabilities of petitioner for 1997 to 1999. Attached to the letter is a summary of the report, with an explanation of the findings of the investigations.

In response, petitioner sent a letter dated November 26, 2001 to respondent maintaining its indifference to the latter's findings and requesting details of the assessment.

On December 13, 2001, petitioner executed a Waiver of the Defense of Prescription under the Statute of Limitations, good until March 29, 2002.[8]

On February 27, 2002, a letter was sent by petitioner to respondent requesting a detailed computation of the alleged 1997, 1998 and 1999 deficiency withholding tax on compensation.[9]

On February 28, 2002, respondent issued a Preliminary Assessment Notice (PAN). The PAN was received by petitioner on April 9, 2002, which was protested on April 18, 2002.[10] Respondent's Reply dated May 27, 2002, contained the explanation of the legal basis of the issuance of the questioned tax assessments.[11]

However, on July 8, 2002, respondent dismissed petitioner's protest and recommended the issuance of a Final Assessment Notice.

Consequently, on September 15, 2002, petitioner received a demand letter and assessments notices (Final Assessment Notices) for the alleged 1997, 1998, and 1999 deficiency withholding tax in the amount of P3,760,225.69, as well as deficiency income tax covering the years 1998 to 1999 in the amount of P440,545.71, or in the aggregate amount of P4,200,771.40.[12]

Petitioner filed its protest and Supplemental Protest to the Final Assessment Notices on October 14, 2002 and November 4, 2002, respectively. But on the Final

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[8] Par. 6, Summary of Admitted Facts, JSFA, Docket, p. 125
[9] Par. 11, Additional Facts Stipulated and Admitted, JSFA, Docket, p. 126
[10] Par. 7, Summary of Admitted Facts, JSFA, Docket, p. 125; par. 12, Additional Facts Stipulated and Admitted, JSFA, Docket, p. 127
[11] Par. 13, Additional Facts Stipulated and Admitted, JSFA, Docket, p. 127
[12] Par. 10, Summary of Admitted Facts, JSFA, Docket, p. 125

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Decision on Disputed Assessment[13] issued on April 10, 2003, petitioner was still held liable for the alleged tax liabilities.

Hence, on May 29, 2003, the instant Petition for Review was filed.

Respondent filed his Answer on October 1, 2003, raising the following Special and Affirmative Defenses:

> "7. The petitioner is subject to the 2% Minimum Corporate Income Tax for the taxable years 1998 and 1999 pursuant to Section 27(E)(1) of the Tax Code, as amended, as implemented by Section 2.27(E)(1) & (5) of Revenue Regulations No. 9-98;
>
> 8. Executive Order No. 93 dated December 17, 1986, has withdrawn, among others, the tax exemption and privileges granted to both government and private entities. The Fiscal Incentive Review Board (FIRB) issued the Resolution No. 024-87 dated July 14, 1987 restoring the tax incentives of electric cooperatives effective July 1, 1987 **provided:**
>
> > 'That the income from electric service operations and other sources including interest income from bank deposits and yield or any other monetary arrangements shall **remain taxable**. xxx' (Emphasis supplied)
>
> 9. Under Section 9 of Republic Act No. 6983, the power to register is vested on the Cooperative Development Authority (CDA), thus transferring the function of National Electrification Administration (NEA) relating to the registration of electric cooperatives to the CDA. Such being the case, a cooperative registered under PD No. 269 whose exemption privileges were removed by EO No. 93 has to register with the CDA in order to be entitled to the benefits and incentives granted under RA 6983, i.e., exemption from payment of income and sales taxes (now VAT and other percentage taxes) for the period of ten (10) years from the effectivity of EO No. 93. (BIR Ruling No. 193-5-5-15-98).
>
> Petitioner is not registered with the CDA, hence, not entitled to tax exemption privileges under the former law.
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> 10. The petitioner is not one of the tax-exempt government-controlled agencies or instrumentalities enumerated under Section 27(C) of the Tax Code, as amended. Hence, all other agencies or instrumentalities engaged in a similar business, industry or activity as that of an ordinary taxable corporations which are not mentioned, are deemed taxable.

[13] Exhibit "17"

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11. The principle of *stictissimi juris* is applied in the interpretation of tax laws. The power of taxation is the prerogative of sovereignty. The relinquishment of the power to tax is never presumed. Any reduction or diminution thereof with respect to its mode or its rate must be strictly construed and the same must be couched in clear and unmistakable terms. He who claims an exemption must be able to point out some provisions of the law creating the right; it cannot be allowed to exist upon mere implication or inference *(Floro Cement Corporation v. Judge Gorospe and the Municipality of Lugait, 200 SCRA 480, 1991).*

12. Exemptions from taxation are highly disfavored in law and he who claims exemption must be able to justify his claim by the clearest grant of organic or statutory law. An exemption from the common burden cannot be permitted to exist upon vague implications. (*Asiatic Petroleum Co. [P.I.] v. Llanes, 49 Phil. 466 cited in Collector of Internal Revenue v. Manila Jockey Club, Inc., 98 Phil. 670*).

13. The assessments were issued within the prescriptive period allowed by law. The legal provision governing the prescription of the Government's right to assess taxes in ordinary cases is Section 203 of the Tax Code, as amended, which reads as follows:

> 'Sec. 203. Period of Limitation Upon Assessment and Collection. – Except as provided in Section 222, internal revenue taxes shall be assessed within three (3) years after last day prescribed by law for the filing of the return, xxx. For purposes of this Section, a return filed before the last day prescribed by law for the filing thereof shall be considered as filed on such last day.'

Section 222 of the Tax Code, as amended, on the other hand, provides the exceptions as to the period of limitation of assessment and collection, which reads as follows:

'Sec. 222. Exceptions as to Period of Limitation of Assessment and Collection of Taxes. –

(a) In the case of a false or fraudulent return with intent to evade tax or of failure to file a return, the tax may be assessed, or a proceeding in court for the collection of such tax may be filed without assessment, at any time within ten (10) years after the discovery of the falsity, fraud or omission: Provided, that in a fraud assessment which has become final and executory, the fact of fraud shall be judicially taken cognizance of in the civil or criminal action for the collection thereof.

(b) xxx

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(c) Any internal revenue tax which has been assessed within the period of limitation as prescribed in paragraph (a) hereof may be collected by distraint or levy or by a proceeding in court within five years following the assessment of the tax.

(d) xxx

(e) xxx'

The ordinary period of prescription of three (3) years within which to assess tax liabilities under Section 203 of the Tax Code, as amended, should be applicable to normal circumstances, but whenever the government is placed at a disadvantage so as to prevent its lawful agents from proper assessment of tax liabilities due to false returns, fraudulent return intended to evade payment of tax or failure to file returns, the period of ten (10) years provided for in Section 222 (a) of the same Code, from the time of discovery of the falsity, fraud or omission, should be one enforced.

14. Issues and defenses not raised in the administrative level cannot be raised for the first time on appeal. As held in the case of *Aguinaldo Industries Corp. Fishing Nets Division v. Commissioner of Internal Revenue, et al., L-29790, Feb. 25, 1982*:

> 'To allow a litigant to assume a different posture when he comes before the Court and challenge the position he had accepted at the administrative level, would be to sanction a procedure whereby the Court – which is supposed to *review* administrative determinations – would not review, but determine and decide for the first time, a question not raised at the administrative forum. This cannot be permitted for the same reason that underlies the requirement of prior exhaustion of administrative remedies to give administrative authorities the prior opportunity to decide controversies within its competence, and in much the same way that, on the judicial level, issues not raised in the lower court cannot be raised for the first time on appeal.'

Likewise, in the case of *Commissioner of Internal Revenue v. Guerrero, et al., L-19074, Jan. 31, 1967,* it was held that:

> 'Inasmuch as the tax court's jurisdiction is appellate in nature, it is essential that matters taken up in the appeal should be included in the contested assessment.'

15. Petitioner voluntarily complied and submitted its records to the BIR for audit purposes. The petitioner is barred by the

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principle of estoppel to question the authority of the Revenue Officer and the audit procedure conducted only after deficiency assessments were issued against the petitioner.

16. The assessments were issued in accordance with the existing law and regulations.

17. Assessments are *prima facie* presumed correct and made in good faith. The taxpayer has the duty of proving otherwise. In the absence of proof of any irregularities in the performance of official duties, an assessment will not be disturbed. All presumptions are in favor of the correctness of tax assessments. *(Interprovincial Autobus Co., Inc. v. Collector of Internal Revenue, 98 Phil. 290; Sy Po v. CTA, et al, GR No. 81446, August 18, 1988; Dayrit, et al. v. Cruz, el al, L-39910, September 26, 1988; Cagayan Robina Milling Company v. Court of Appeals, et al., G.R. No. 122451, October 12, 2000).*

18. Failure to present proof of error in the assessment will justify judicial affirmation of said assessment. *(Delta Motors Co. v. Commissioner, CTA Case No. 3782, May 21, 1986; Commissioner of Internal Revenue v. Court of Appeals, et al., G.R. Nos. 104151, March 19, 1995).*"

The case was submitted for decision in a Resolution dated June 5, 2007, upon consideration of the parties' Memoranda.

The issues[14] as stipulated by the parties are as follows:

1. Whether or not the assessments were issued within the prescriptive period allowed by law;

2. Whether or not the petitioner is duly registered with the Cooperative Development Authority;

3. Whether or not RMO No. 24-2000, prescribing for the issuance of different Letter of Authority and the assignment to another Group Supervisor and Examiner per year, applies in the instant case, and assuming *arguendo* it is applicable, whether or not the audit conducted by the Special and Investigation Division was in violation of the provisions of the said RMO.

4. Whether or not Revenue Regulations No. 8-2000 applies to the instant case;

5. Whether or not the doctrine of *"strictissimi juris"* (rule on strict interpretation of tax laws), can be applied against the petitioner, allegedly being a government-controlled corporation;

[14] Issues, JSFA, Docket, pp. 127-128

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6. Whether or not petitioner is liable to the Minimum Corporate Income Tax for the taxable years 1998 to 1999;

7. Whether or not the assessments were issued in accordance with Section 228 of the Tax Code as well as Revenue Regulations No. 12-99 and 12-85;

8. Whether or not petitioner is liable to pay deficiency withholding tax on compensation for the taxable years 1997, 1998, and 1999;

9. Whether or not the excess 13th month pay and other benefits of the petitioner's employees over the threshold amount of P30,000.00 per year was subjected to withholding taxes in accordance with the existing revenue regulations.

The above issues boil down to the following principal issues:

1. Whether or not petitioner is liable to pay MCIT for taxable years 1998 and 1999;

2. Whether or not the assessments were issued in accordance with Section 228 of the Tax Code and Revenue Regulations No. 12-99 and 12-85;

3. Whether or not the assessments were issued within the prescriptive period allowed by law; and

4. Whether or not petitioner is liable to pay deficiency withholding tax on compensation for the taxable years 1997, 1998, and 1999.

Liability to Minimum Corporate Income Tax

As gathered from the records, Section 39(a) of Presidential Decree (PD) 269 otherwise known as the *"National Electrification Administration Decree,"* electric cooperatives are exempted from taxes, imposts, duties and fees, to wit:

> "SECTION 39. *Assistance to Cooperatives; Exemption from Taxes, Imposts, Duties, Fees; Assistance from the National Power Corporation. -Pursuant to the national policy declared in Section 2, the Congress hereby finds and declares that the following assistance to cooperatives is necessary and appropriate:*
>
> (a) Provided that it operates in conformity with the purposes and provisions of this Decree, **a cooperative (1) shall be permanently exempt from paying income taxes,** and (2) for a period ending December 31; of the thirtieth full calendar year after the date of a cooperative's organization or conversion hereunder, or

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> until it shall become completely free of indebtedness incurred by borrowing, whichever event first occurs, shall be exempt from the payment (a) of all National Government, local government and municipal taxes and fees, including franchise, filing, recordation, license or permit fees or taxes and any fees, charges, or costs involved in any court or administrative proceeding in which it may be a party xxx." *(Emphasis supplied)*

On December 17, 1986, then President Corazon C. Aquino issued Executive Order (EO) No. 93; whereby all tax and duty incentives granted to government and private entities were withdrawn. At the same time, Section 2 of EO No. 93 authorized the Fiscal Incentives Review Board (FIRB) to do the following:

> "a) **restore tax and/or duty exemptions withdrawn hereunder in whole or in part;**
>
> b) revise the scope and average of tax and/or duty exemption that may be restored;
>
> c) impose conditions for the restoration of tax and/or duty exemption;
>
> d) prescribe the date or period of effectivity of the restoration of tax and/or duty exemption;
>
> e) formulate and submit to the President for approval, a complete system for the grant of subsidies to deserving beneficiaries, in lieu of or in combination with the restoration of tax and duty exemptions or preferential treatment in taxation, indicating the source of therefore, eligible beneficiaries and the terms and conditions for the grant thereof taking into consideration the international commitments of the Philippines and the necessary precautions such that the grant of subsidies does not become the basis for countervailing action." (*Emphasis supplied*)

Pursuant to Section 2(a) of EO No. 93, FIRB issued Resolution No. 24-87 on July 14, 1987 **restoring the tax incentives** of electric cooperatives effective July 1, 1987, but their income from electric service operations and other sources including

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interest income from bank deposits and yield or any other monetary arrangements remained taxable.

On March 10, 1990, Republic Act No. 6938, otherwise known as the *"Cooperative Code of the Philippines"* (Cooperative Code) was enacted and on February 4, 1994, the *"Omnibus Rules and Regulations on the Registration of Electric Cooperatives Under Republic Act No. 6938"* was approved for the purpose of harmonizing the provisions of the Cooperative Code and PD 269.

Similar tax incentives to cooperatives were granted under the Cooperative Code, particularly, in Sections 61 and 62; the pertinent parts of which are hereunder quoted:

> "ARTICLE 61. *Tax Treatment of Cooperatives.* – **Duly registered cooperatives under this Code** which do not transact any business with non-members or the general public shall not be subject to any government taxes or fees imposed under the Internal Revenue Laws and other tax laws. **Cooperatives not falling under this article shall be governed by the succeeding section.**" (*Emphasis supplied*)
>
> "ARTICLE 62. *Tax and Other Exemptions.* – Cooperatives transacting business with both members and non-members shall not be subject to tax on their transactions to members. Notwithstanding the provisions of the law or regulation to the contrary, such cooperatives dealing with non-members shall enjoy the following tax exemptions:
>
> > (1) Cooperatives with accumulated reserves and undivided net savings of not more than Ten million pesos (P10,000,000.00) shall be exempt from all national, city, provincial, municipal or *barangay* taxes of whatever name and nature. xxx
> >
> > (2) Cooperatives with accumulated reserves and undivided net savings of more than Ten million pesos (P10,000,000.00) shall pay the following taxes at the full rate:
> >
> > > (a) Income Tax – On the amount allocated for interest on capitals: *Provided,* That the same is not consequently imposed on interest individually received by members;

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> (b) Sales Tax – On sales to non-members: *Provided, however,* That all cooperatives, regardless of classification, are exempt from the payment of income and sales taxes for a period of ten (10) years.
>
> For cooperatives whose exemptions were removed by Executive Order No. 93, the ten-year period shall be reckoned from the effectivity date of said Executive Order. xxx
>
> (c) All other taxes unless otherwise provided herein; and
>
> (d) Donations to charitable, research and educational institutions and reinvestments to socio-economic projects within the area of operation of the cooperative may be tax deductible."

Respondent now comes arguing that the tax incentives of petitioner under PD 269 had been withdrawn by EO No. 93 and although Resolution No. 24-87 restored the tax incentives of electric cooperatives, still the income from electric service operations is taxable.

According to respondent, with the enactment of the Cooperative Code, transferring the function of accrediting registration of cooperatives from the National Electrification Administration (NEA) to the Cooperative Development Authority (CDA); cooperatives registered under PD 269 whose exemption privileges are removed by EO No. 93 has to register with the CDA in order to be entitled to the benefits and incentives under the Cooperative Code. Respondent continues that petitioner's failure to register in accordance with the Cooperative Code deprives it of the tax incentives granted therein, and petitioner's provisional registration with the CDA on March 16, 1993 is a time-limited grant to last only for two years, which obviously had already expired.

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Respondent's arguments are unmeritorious.

A perusal of the Cooperative Code, particularly Article 127, shows a contrary view. The said Article provides that:

> "Section 127. *Repeals.* Except as expressly provided by this Code, Presidential Decree No. 175 and **all other laws, or parts thereof, inconsistent with any provisions of this Code shall be deemed repealed: Provided, however, That nothing in this Code shall be interpreted to mean the amendment or repeal of any provision of Presidential Decree No. 269.** Provided, further, That the electric cooperatives which qualify as such under this Code shall fall under the coverage thereof." (*Emphasis supplied*)

It is this Court's understanding that the above Section simply means that any other laws substantially inconsistent with the Cooperative Code are considered repealed except PD 269. Apparently, EO 93, being inconsistent with the Cooperative Code, is therefore repealed. It follows that the tax exemptions provided under PD 269 remains or reinstituted. Construing EO No. 93 as being repealed by the Cooperative Code and which effectively restored the tax exemptions under PD 269, would be more in keeping with the declared policies of both PD 269 and the Cooperative Code which, among others, seek to provide assistance and support to electric cooperatives.

Well known is the rule that the construction which would carry into effect the evident policy of the law should be adopted in favor of that interpretation which would defeat it.[15]

In the case at bar, it is undisputed that petitioner is registered with NEA on February 27, 1974, pursuant to PD 269; and was issued a Certificate of Provisional Registration by the CDA on March 16, 1993. This Court agrees with respondent's position that the provisional registration of petitioner is good only for two years, pursuant to Section 4 of the "*Guidelines on the Provisional Registration of Electric*

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[15] Statutory Construction by Ruben Agpalo, 4th edition (1998), page 85

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Cooperatives with the CDA"[16]. Obviously, the provisional registration of petitioner had already expired in 1995. However, the expiration of petitioner's provisional registration with the CDA is irrelevant to the issue on hand since petitioner remained registered with NEA; thus, governed by the provisions of PD 269. This being the case, Section 39 of PD 269 clearly grants tax exemption to electric cooperatives, such as petitioner, from income tax. The Minimum Corporate Income Tax (MCIT) being an income tax; thus, petitioner is logically exempted from the payment of MCIT.

This Court is aware that based on the Cooperative Code, registration with the CDA is a prerequisite for the availment of the benefits under the Cooperative Code; yet such rule does not apply to petitioner who, being unregistered with the CDA continues to be governed by PD 269. It is true that Article 122 of the Cooperative Code provides that electric cooperatives are covered. However, with respect to those electric cooperatives already existing, there is no automatic and compulsory coverage or registration under the Cooperative Code. They are given a transition period of three (3) years within which the CDA and the NEA shall help and assist electric cooperatives to qualify under the Cooperative Code.

The law gives the electric cooperatives the option. The electric cooperatives may or may not exercise such option. Clearly, the law does not force or order electric cooperatives to exercise the option. Hence, if an electric cooperative chooses not to avail of the option, it means, it opts to remain with NEA under P.D. No. 269, as amended.

The optional registration of existing electric cooperatives under the Cooperative Code is further emphasized in Section 1 of Rule III of the "*Omnibus Rules and Regulations on the Registration of Electric Cooperatives*", promulgated by

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[16] adopted on February 26, 1993

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the CDA and NEA for the proper guidance and compliance by electric cooperatives.

The said Section partly reads:

> "SECTION 1. Existing ECs which **shall choose** to register as cooperatives with the CDA shall submit the following documents:
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> a. A certified copy of the Articles of Incorporation and By-laws filed with the NEA;
>
> b. A copy of the Certificate of Registration with the NEA;
>
> c. Duly audited financial statements for the last two calendar or fiscal years, as the case may be;
>
> d. Copies of the loan agreements between the ECs and the NEA;
>
> e. A sworn statement executed by the treasurer stating the names of the Directors of the EC, the amount of its authorized share capital, subscribed share capital, and the paid-up share, contributed by the members;
>
> f. The favorable endorsement of the National Electrification Commission (NEC) as the government agency authorized to grant, amend, repeal and/or modify franchises for power generation, transmission, and distribution; and
>
> g. The favorable endorsement of the NEA tasked with carrying into effect the declared national policy objectives on rural electrification."

The use of the phrase "**shall chose**" indicates that existing electric cooperatives, *i.e.,* those registered under PD 269[17], are given the option or choice to be registered under the Cooperative Code. It follows therefore that registration with the CDA is not compulsory. If the electric cooperative chose to register under the Cooperative Code, then they shall be governed by the Cooperative Code and be entitled to the benefits it carries; otherwise, they remain to be governed by PD 269.[18] Not being governed by the Cooperative Code, it is not required to be

[17] Section 1, Rule 1, Omnibus Rules and Regulations on the Registration of Electric Cooperatives under Republic Act No. 6938

[18] Camarines Norte Electric Cooperative, Inc. vs. Torres, G.R. No. 127249, February 27, 1998

registered with the Cooperative Development Authority in order to avail itself of the tax exemptions.[19]

Anent FIRB Resolution 24-87 which restored tax incentives of electric cooperatives **except, among others, with respect to income from electric operations;** it must be remembered that the FIRB was created by Presidential Decree No. 776 on August 24, 1975. Among other things, the Board was tasked as follows:

> "Section 2. A Fiscal Incentives Review Board is hereby created for the purpose of determining what subsidies and tax exemptions should be modified, withdrawn, revoked or suspended, which shall be composed of the following officials:
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> Chairman - Secretary of Finance
> Members - Secretary of Industry
> - Director General of the National Economic and Development Authority
> - Commissioner of Internal Revenue
> - Commissioner of Customs
>
> The **Board may recommend to the President of the Philippines and for reasons of compatibility with the declared economic policy, the withdrawal, modification, revocation or suspension of the enforceability of any of the abovestated statutory subsidies or tax exemption grants,** except those granted by the Constitution. To attain its objectives, the Board may require the assistance of any appropriate government agency or entity. The Board shall meet once a month, or oftener at the call of the Secretary of Finance." (*Emphasis supplied*)

Initially, the FIRB only had recommendatory powers. However, EO No. 93 was issued amending PD 776; giving the FIRB, among others, the power to restore tax exemptions.

Be that as it may, Resolution 24-87 cannot reign over the Cooperative Code. Resolution 24-87 is a mere resolution issued by a body created under the Office of

[19] Republic of the Philippines, *et al.* vs. Sunlife Assurance Company of Canada, G.R. No. 158085, October 14, 2005

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the President; while the Cooperative Code is a statute enacted by Congress, which is the body empowered to create laws.

With all the foregoing, this Court upholds the tax exemption of petitioner from MCIT. Considering this resolution, this Court will now settle only those issues related to the withholding tax liability of petitioner.

Regularity of the Assessment

The Court deems it proper to first resolve the regularity of respondent's assessment, for the resolution of the remaining issues depends on it.

Petitioner argues in its Memorandum that respondent's PAN and FAN failed to provide the details of the nature and how the deficiency taxes were arrived at, much less the provisions of the NIRC, revenue regulations, and jurisprudence from where they were based. It was therefore deprived of due process as required in Section 228 of the NIRC of 1997 and Section 3, paragraph 3.1.2 of Revenue Regulations No. 12-99. It avers that it was not informed by respondent of the details on how the deficiency tax assessments were computed.

The Court does not agree.

For reference, Section 228 of the NIRC of 1997 is partly reproduced as follows:

> "SEC. 228. **Protesting of Assessment.** – When the Commissioner or his duly authorized representative finds that proper taxes should be assessed, he shall first notify the taxpayer of his findings: *Provided,* however, That a pre-assessment notice shall not be required in the following cases:
>
> (a) When the finding for any deficiency tax is the result of mathematical error in the computation of the tax as appearing on the face of the return; or
>
> (b) When a discrepancy has been determined between the tax withheld and the amount actually remitted by the withholding agent; or

(c) When a taxpayer who opted to claim a refund or tax credit of excess creditable withholding tax for a taxable period was determined to have carried over and automatically applied the same amount claimed against the estimated tax liabilities for the taxable quarter or quarters of the succeeding taxable year; or

(d) When the excise tax due on excisable articles has not been paid; or

(e) When an article locally purchased or imported by an exempt person, such as, but not limited to, vehicles, capital equipment, machineries and spare parts, has been sold, traded or transferred to non-exempt persons.

The taxpayers shall be informed in writing of the law and the facts on which the assessment is made; otherwise, the assessment shall be void." (*Emphasis supplied*)

Corollary to the foregoing provision, the Court likewise considers it best to quote the pertinent provisions of Revenue Regulations No. 12-99, which implement the above-cited provision, thus:

"Section 3.1.2. Preliminary Assessment Notice (PAN). – If after review and evaluation by the Assessment division or by the Commissioner or his duly authorized representative, as the case may be, it is determined that there exists sufficient basis to assess the taxpayer for any deficiency tax or taxes, the said Office shall issue to the taxpayer, at least by registered mail, a Preliminary Assessment Notice (PAN) for the proposed assessment, showing in detail, the facts and the law, rules and regulations, or jurisprudence on which the assessment is based. If the taxpayer fails to respond within fifteen (15) days from date of receipt of the PAN, he shall be considered in default, in which case, a formal letter of demand and assessment notice shall be caused to be issued by the Office, calling for payment of the taxpayer's deficiency tax liability, inclusive of the applicable penalties."

"Section 3.1.4. Formal Letter of Demand and Assessment Notice.- The formal letter of demand and assessment notice shall be issued by the Commissioner or his duly authorized representative. The letter of demand calling for payment of the taxpayer's deficiency tax or taxes shall state the facts, the law, rules and regulations, or jurisprudence on which the assessment is based, *otherwise, the formal letter of demand and assessment notice shall be void*. The same shall be sent to the taxpayer only by registered mail or by personal delivery. If sent by personal delivery, the taxpayer or his duly authorized representative shall acknowledge receipt thereof in

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the duplicate copy of the letter of demand, showing the following: xxx"

The Supreme Court explained the rationale behind the second paragraph of Section 228 as follows:

> "The law imposes a substantive, not merely a formal, requirement. To proceed heedlessly with tax collection without first establishing the validity of the assessment is evidently violative of the cardinal principle in administrative investigations: **that taxpayers should be able to present their case and adduce supporting evidence.**"[20] (*Emphasis supplied*)

Hence, the essence of Section 228 is **due process**, *viz.*, the taxpayer must be afforded the opportunity to present his side and prove his defenses.

A meticulous review of the records reveals that respondent complied with the requirement of due process as mandated by Section 228 of the NIRC of 1997. During the preliminary stage of the assessment, petitioner was already informed on how the deficiency taxes, being assessed against it, were arrived at. On October 19, 2001, prior to the conduct of an informal conference, respondent sent to petitioner a copy of his audit findings and investigations. Also, it was admitted by petitioner that the *Summary Report of Investigation of Income Tax, and Summary Report of Withholding Tax on compensation of petitioner for taxable years 1997-1999*[21] were attached to the Notice of Informal Conference issued by respondent to petitioner. On the same date that the PAN was issued, respondent per petitioner's request sent to the latter a letter showing the details of the computation.[22] Moreover, the PAN contained Details of Discrepancies where the law and the revenue regulation violated by petitioner are stated. The said Details are herein quoted as follows:

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[20] Azucena T. Reyes vs. Commissioner of Internal Revenue G.R. No. 163581, January 27, 2006
[21] Exhibits "6" and "7"
[22] Exhibit "16"

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"DETAILS OF DISCREPANCIES

> 1. Deficiency income taxes for 1998 and 1999 respectively result from non-payment of the minimum corporate income tax (MCIT) imposed pursuant to Section 27(E) of the 1997 Tax Reform Act.
>
> 2. Deficiency Withholding Taxes on Compensation for 1997-1999 are the total withholding taxes on compensation of all employees of SAMELCO I resulting from failure of employer to withhold taxes on the taxable 13th month pay and other benefits in excess of P30,000 threshold pursuant to Revenue Regulation 2-98."

With respect to the FAN, while it failed to lay down the specific provisions of the NIRC of 1997 or other internal revenue laws violated or as bases for the assessments; nevertheless, by indicating the kinds of tax to which petitioner is liable, such was already a sufficient compliance with the requirements of Section 228 of the NIRC of 1997.

Further, the phrase "**in writing"** in Section 228 does not merely refer to written words. "Writings" consist of letters, words, or numbers, or their equivalent, set down by handwriting, typewriting, printing, photostating, photographing, magnetic impulse, mechanical or electronic recording, or other form of data compilation.[23] Indubitably, figures are also "writings" and if the figures itself are competent to enlighten the taxpayer of the basis of the assessment, then there is no reason why a FAN containing only mere figures should not be considered as adequate compliance with the law.

Apparently, petitioner was not left in the dark as to the basis of the tax deficiencies. A review of the communications that had occurred between petitioner and respondent, shows that the latter had been very clear on the basis of its assessments as well as the laws and revenue regulations allegedly violated by petitioner. And this is the reason why petitioner was able to intelligently formulate

[23] Black's Law Dictionary 6th ed. page 1609

its protest against both the PAN and the FAN issued by respondent. The Court had ruled in a number of cases that if the taxpayer is able to intelligently defend its case, as in this case, then it cannot contradict itself by contending that it was not informed of the law and facts on which the assessment was made.

It must be remembered that the fundamental reason for the law is the basic constitutional requirement that *"no person shall be deprived of his property without due process of law".* Section 228 is not violated as long as the taxpayer is informed of the basis of the assessment no matter what the form or the manner it was done. Undeniably, petitioner was properly informed of the basis of the assessment and it was given the opportunity to refute the findings of respondent and present its side; thus, the requirement of due process was properly satisfied in this case.

On the applicability of Revenue Memorandum Order 24-2000, the said RMO was issued on July 24, 2000 to cover the investigation of 1998 and 1999 internal revenue tax returns by Revenue District Offices, including income tax returns of fiscal-period taxpayers whose taxable years ended any day from July 1, 1998 to June 30, 2000. It requires that one Letter of Authority shall be issued for each taxable year to include all internal revenue tax liabilities of the taxpayer. It also requires that a different set of Revenue Officer and Group Supervisor be assigned at every year of audit.

A further reading of the RMO, however, would show that there are exclusions in its coverage, to wit:

"II. COVERAGE AND AUDIT SELECTION POLICIES

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The issuance of Letters of Authority by the Enforcement Service (ES), Excise Tax Service (ETS), Large Taxpayers Service (LTS) and Special Investigation Division and Assessment Division of Regional Offices shall be covered by separate revenue issuances.

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C. Exceptions:

The following 1998 and 1999 tax returns shall be excluded from audit and investigation by the RDOs:

1. Taxpayers to be examined by the Assessment Division under the Office Audit Program;
2. Taxpayers selected for audit/investigation by the Special Investigation Divisions of Regional Offices;
3. Taxpayers falling under the jurisdiction of LTS and ETS and other taxpayers/industries covered by the Audit Program of the Enforcement Service; and
4. Taxpayers who availed of the Economic Recovery Assistance Program (ERAP) for taxable year 1998 to the extent of the tax type availed of."

Clearly, those audit investigations assigned to the Special Investigation Divisions are beyond the coverage of the RMO.

In the case at bar, the parties admitted in their *Joint Stipulation of Facts and Admissions* that on December 5, 2000, petitioner cooperated in the audit and investigation conducted by the Special Investigation Division of the BIR. This being the case, there is no doubt that RMO 24-00 is not applicable to the instant case. Thus, there was no irregularity when respondent issued only one Letter of Authority for the three taxable years under issue as well as having one Revenue Officer to audit petitioner.

Liability to Withholding Tax on Compensation and Prescription of the assessment

In the case at bar, respondent assessed petitioner for alleged deficiency withholding taxes on compensation plus interest for failure to withhold taxes on the 13th month pay and other benefits in excess of the Thirty Thousand Pesos

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(30,000.00) threshold, pursuant to Revenue Regulations Nos. 2-95 and 2-98, detailed as follows:

	1997	1998	1999	Total
Deficiency WT	P 733,542.65	P 749,439.15	P 677,090.62	P 2,160,072.42
Add: Interest	686,273.16	551,257.46	362,622.65	1,600,153.27
Total Deficiency WT	**P1,419,815.81**	**1,300,696.61**	**P1,039,713.27**	**P3,760,225.69**

For the alleged deficiency in withholding taxes on compensation for taxable year 1997, relevant is Section 3 of Revenue Regulations No. 2-95, which excludes from the computation of gross compensation income the 13th month pay and other benefits, to wit:

> "**SECTION 3.** ***Benefits Exempted from Income Tax.*** - For purposes of determining the taxable compensation income, the following benefits shall be excluded from the gross compensation income, *viz*:
>
> (a) 13th month pay equivalent to the mandatory one (1) month basic salary of officials and employees of the Government (whether national or local), including government-owned and -controlled corporations, and of private offices received after the 12th month pay beginning CY 1994; and
>
> (b) Other benefits, such as, Christmas bonus given by private offices to their officials and employees, productivity incentive bonus, loyalty award, gifts in cash or in kind and other benefits of similar nature actually received by officials and employees of both Government and private offices in the amount not exceeding Twelve Thousand Pesos (P12,000.00) for one (1) calendar year. xxx"

The above revenue regulation defines "other benefits" as "all benefits other than the 13th month pay, such as, the annual Christmas bonus given by private offices, 14th month pay, mid-year productivity incentive bonus, gifts in cash or in kind and other similar benefits received by an official or employee for one calendar year in amount not exceeding Twelve Thousand Pesos (P12,000.00) as maximum limit."[24]

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[24] Section 2(e) RR No. 2-95

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In other words, the non-taxable "other benefits" should not exceed P12,000.00 and when added to the 13th month pay, the total amount of tax-exempt benefit shall not exceed Thirty Thousand Pesos (P30,000.00).

Guided by the above rule, this Court once again thoroughly examined the evidence and record of the case and it appears that petitioner had deficiency withholding taxes amounting to P522,253.85.[25]

On the other hand, for taxable years 1998 and 1999, Revenue Regulations (RR) Nos. 2-98 and 3-98, provides that:

"REVENUE REGULATIONS NO. 02-98

Sec. 2.78.1 Withholding of Income Tax on Compensation Income.-

xxx xxx xxx

(3) Facilities and privileges of a relatively small value. - Ordinarily, facilities and privileges (such as entertainment, medical services, or so called 'courtesy' discounts on purchases), furnished or offered by an employer to his employees generally, are **not considered as compensation subject to withholding if such facilities or privileges are of relatively small value and are offered or furnished by the employer merely as a means of promoting the health, goodwill, contentment, or efficiency of his employees.**

Where compensation is paid in property other than money, the employer shall make necessary arrangements to ensure that the amount of the tax required to be withheld is available for payment to the Commissioner.

xxx xxx xxx

(B) Exemptions from withholding tax on compensation – The following income payments are exempted from the requirement of withholding tax on compensation:

xxx xxx xxx

(11) Thirteenth (13th) month pay and other benefits. –

(a) Thirteenth (13th) month pay equivalent to the mandatory one (1) month basic salary of officials and

[25] See Annex "A" for details

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employees of the government (whether national or local), including government-owned or controlled corporations, and or private offices received after the twelfth (12^{th}) month pay; and

(b) Other benefits such as Christmas bonus, productivity incentive bonus, loyalty award, gifts in cash or in kind and other benefits of similar nature actually received by officials and employees of both government and private offices.

The above stated exclusions (a) and (b) shall cover benefits paid or accrued during the year provided that the total amount shall not exceed thirty thousand pesos (P30,000.00) which may be increased through rules and regulations issued by the Secretary of Finance, upon recommendation of the Commissioner, after considering, among others, the effect on the same of the inflation rate at the end of the taxable year.

xxx xxx xxx"

"REVENUE REGULATIONS No. 3-98

SEC. 2.33. SPECIAL TREATMENT OF FRINGE BENEFITS

xxx xxx xxx

(C) *Fringe Benefits Not Subject to Fringe Benefits Tax* - In general, the fringe benefits tax shall not be imposed on the following fringe benefits:

xxx xxx xxx

The term 'DE MINIMIS' benefits which are exempt from the fringe benefit tax shall, in general, be limited to facilities or privileges furnished or offered by an employer to his employees that are of relatively small value and are offered or furnished by the employer merely as a means of promoting the health, goodwill, contentment, or efficiency of his employees such as the following:

1) Monetized unused vacation leave credits of employees not exceeding ten (10) days during the year;

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> 2) Medical cash allowance to dependents of employees not exceeding P750 per semester or P125 per month;
>
> 3) Rice subsidy of P350 per month granted by an employer to his employees;
>
> 4) Uniforms given to employees by the employer;
>
> 5) Medical benefits given to the employees by the employer;
>
> 6) Laundry allowance of P150 per month;
>
> 7) Employees achievement awards, e.g., for length of service or safety achievement, which must be in the form of a tangible personal property other than cash or gift certificate, with an annual monetary value not exceeding one-half (1/2) month of the basic salary of the employee receiving the award under an established written plan which does not discriminate in favor of highly paid employees;
>
> 8) Christmas and major anniversary celebrations for employees and their guests;
>
> 9) Company picnics and sports tournaments in the Philippines and are participated exclusively by employees; and
>
> 10) Flowers, fruits, books, or similar items given to employees under special circumstances, e.g., on account of illness, marriage, birth of a baby, etc."

Pursuant to RR No. 2-98, facilities of relatively small value or the so called "De Minimis" benefits are not included in computing the compensation subject to withholding tax. Moreso, 13th month pay and other benefits are not subject to withholding tax provided they do not exceed P30,000.00. It follows that any benefits granted to employees beyond the P30,000.00 threshold shall be subject to withholding tax.

On the other hand, RR No. 3-98 provides for the acceptable ceiling for *De Minimis.* Hence, applying it to the case at bar, only the (a) monetized unused vacation leave credits not exceeding 10 days; (b) rice subsidy not exceeding P4,200; (c) medical and dental allowances; and (d) uniform allowance during the year, being facilities or privileges categorized as *De Minimis* benefits, shall not be included in the computation of the P30,000.00 threshold for the determination of the items of income that are to be subjected to withholding tax on compensation.

An examination of the records of the case would show that petitioner neglected its duty to withhold correct taxes from its employees for taxable years 1998 and 1999 on the taxable 13th month pay and other benefits in excess of the P30,000.00 threshold. For years 1998 and 1999, a deficiency withholding taxes on compensation in the amount of P419,960.96 and P493,081.60, respectively are found.[26]

In sum, petitioner's deficiency withholding taxes on compensation for years 1997, 1998 and 1999 are in the reduced amount of P2,855,701.59, details are as follows:

	1997	1998	1999	Total
Deficiency WT	P 522,253.85	P 419,960.96	P 493,081.60	P 1,435,296.41
Add: 25% Surcharge	130,563.46	104,990.24	123,270.40	358,824.10
Interest	488,599.81	308,906.48	264,074.78	1,061,581.07
Total Deficiency WT	**P1,141,417.12**	**P833,857.68**	**P 880,426.78**	**P2,855,701.59**

In petitioner's protest to respondent's FAN[27], it argued that RR No. 8-00, amending certain provisions of RR No. 2-98, should have been applied retroactively being beneficial on its part, in accordance with Section 246 of the NIRC of 1997. Petitioner claimed that if RR No. 8-00 is given retroactive application, it incurred no

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[26] See Annexes "B" and "C" for details
[27] Exhibit "E"

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deficiency in its withholding tax on compensation. Section 246 is hereby reproduced in part, for easy reference:

> "Section 246. Non-retroactivity of Rulings. - Any revocation, modification or reversal of any of the rules and regulations promulgated in accordance with the preceding Sections or any of the rulings or circulars promulgated by the Commissioner shall not be given retroactive application if the revocation, modification or reversal will be prejudicial to the taxpayers, except in the following cases, xxx"

In this connection, it should be noted that like other statutes, tax laws operate prospectively, whether they enact, amend or repeal, unless the purpose of the legislature to give retrospective effect is expressly declared or may be implied from the language used.[28] This general rule likewise applies to rules and regulations. However, statutes that are remedial, or that do not create new or take away vested rights, do not fall under the general rule against the retroactive operation of statutes.[29]

A reading of RR No. 8-00 would show that it contains no express provision for its retroactive application or any implied indication for it. Furthermore, applying RR No. 8-00 would take away rights vested upon respondent on the tax due under RR Nos. 2-95 and 2-98. Thus, RR No. 8-00 cannot be given retroactive application.

It must be noted that the Section itself recognizes the general rule as indicated in its heading which reads *"Non-Retroactivity of Rulings".* Section 246 of the NIRC should not be understood as laying down a new general rule that "rulings, circulars, and rules and regulations shall be given retroactive application if they are beneficial to the taxpayer."

On the contrary, a perusal of the Section 246 would show that the intent behind it is to provide a rule in case retroactive application of a regulation or ruling is allowed, that is, "the ruling shall not be applied retroactively if to do so would be

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[28] Commissioner of Internal Revenue vs. Filipinas Compania De Seguros, L-14880, April 29, 1960
[29] Azucena T. Reyes vs. Commissioner of Internal Revenue G.R. No. 163581, January 27, 2006

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prejudicial to the taxpayer." The respondent is not compelled to automatically apply revenue rules and regulations retroactively the moment they are beneficial to the taxpayer, to do so would disregard the well-recognized principle that tax laws are prospective in application. The general rule that tax laws are prospective in nature still stands.

Finally, giving retroactive application to RR No. 8-00 would have the effect of condoning the tax violations of petitioner. The fact remains that it failed to withhold the correct amount of tax in accordance with law or revenue regulation then in effect. It would be unfair to the government if the Court would permit the application of a subsequent issuance or revenue regulation in order to make petitioner's failure to withhold proper. Allowing such situation may give precedent to others to easily escape their liability or violations by merely invoking the retroactive application of a favorable revenue regulation; which this Court cannot allow.

Considering the above findings and rulings, the Court can now properly settle the issue of whether or not respondent's assessment had already prescribed.

There is no doubt that under Section 203 of the NIRC of 1997, the government is only given a three-year period to assess a taxpayer for the correct tax due. Beyond that, a taxpayer can be secured that the government can no longer issue an assessment against him.

Hence, petitioner argues that the 1997 and 1998 deficiency withholding tax assessments had already prescribed. It explained that in accordance with Section 76(b) of the NIRC of 1977 and Section 83(B) of the NIRC of 1997, the three-year prescriptive period to issue deficiency tax assessment should commence on the day after the last day to file the annual return on January 31 of each ensuing year, or if filed later at a later date other than the said due date, then the three-year period to assess starts on the very day after the return was filed. Since it filed its 1997 and

1998 Annual Information Return of Income Tax Withheld on Compensation, Expanded and Final Withholding Taxes on February 18, 1998, and February 1, 1999; the three-year prescriptive period therefore ended on February 17, 2001 and January 31, 2002, respectively. The assessment was issued on September 15, 2002, way beyond the prescriptive period.

However, this Court is mindful of the exceptions to the three-year prescriptive period which are found in Section 223(A) of the NIRC of 1977 and Section 222(a) of the NIRC of 1997. A perusal of said Sections would show that false return is one of the circumstances for the applicability of the ten-year prescriptive period. Pertinent portions thereof read:

> "**NIRC of 1977**
>
> **SEC. 223. Exceptions as to period of limitation of assessment and collection of taxes.**-(A) In the case of a false or fraudulent return with intent to evade tax or of failure to file a return, the tax may be assessed, or a proceeding in court for the collection of such tax may be filed without assessment, at any time **within ten years after the discovery of the falsity,** fraud or omission: Provided, That in a fraud assessment which has become final and executory, the fact of fraud shall be judicially taken cognizance of in the civil or criminal action for the collection thereof." (*Emphasis supplied*)
>
> "**NIRC of 1997**
>
> **SEC. 222. *Exceptions as to Period of Limitation of Assessment and Collection of Taxes.*** –
>
> (a) In the case of a **false** or fraudulent return with intent to evade tax or of failure to file a return, the tax may be assessed, or a proceeding in court for the collection of such tax may be filed without assessment, at any time **within ten (10) years after the discovery of the falsity**, fraud or omission: Provided, That in a fraud assessment which has become final and executory, the fact of fraud shall be judicially taken cognizance of in the civil or criminal action for the collection thereof." *(Emphasis supplied)*

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In interpreting the above Sections, the Supreme Court in the case of **Aznar vs. Court of Tax Appeals and Collector of Internal Revenue**[30], expounded that:

> "xxx. We believe that the proper and reasonable interpretation of said provision should be that in the three different cases of (1) false return, (2) fraudulent return with intent to evade tax, (3) failure to file a return, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time within ten years after the discovery of the (1) falsity, (2) fraud, (3) omission. Our stand that the law should be interpreted to mean a separation of the three different situations of false return, fraudulent return with intent to evade tax, and failure to file a return is strengthened immeasurably by the last portion of the provision which segregates the situations into three different classes, namely 'falsity', 'fraud' and 'omission'. That there is a difference between **'false return'** and 'fraudulent return' cannot be denied. While the first merely implies **deviation from the truth, whether intentional or not,** the second implies intentional or deceitful entry with intent to evade the taxes due.
>
> The ordinary period of prescription of 5 years (now 3 years) within which to assess tax liabilities under Sec. 331 (now Sec. 203) of the NIRC should be applicable to normal circumstances, but whenever the government is placed at a disadvantage so as to prevent its lawful agents from proper assessment of tax liabilities due to false returns, fraudulent return intended to evade payment of tax or failure to file returns, the period of ten years provided for in Sec. 332 (a) NIRC, from the time of the discovery of the falsity, fraud or omission even seems to be inadequate and should be the one enforced." (*Emphasis supplied*)

Apparently from the above pronouncement, intent to evade is immaterial in case of filing of false returns. As long as there is some deviation from the truth, whether it is due to mistake, ignorance or carelessness; falsity arises.

In the case at bar, the basis of the finding of falsity is the substantial underdeclaration of withholding taxes in the amount of **P2,855,701.59.**

While petitioner may have filed its returns in good faith, nonetheless, petitioner's returns failed to reflect the correct amount of tax. There is a deviation

[30] G.R. No. L-20569, August 23, 1974

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from the truth and it follows that the ten-year prescriptive period applies. The allegation of **"good faith"** is an irrelevant mechanism to escape the applicability of the ten-year prescriptive period.

It is significant to point out that Section 80 of the NIRC of 1997 vest upon petitioner, being the employer, the obligation of withholding and remitting the correct amount of tax as well as the proper filing of returns. Such being the case, it cannot escape liability for failure to comply with its mandated obligation by hiding under the cloak of "good faith".

WHEREFORE, the instant Petition for Review is hereby **PARTIALLY GRANTED.** Accordingly, the 1998 to 1999 deficiency income tax assessment issued against petitioner in the amount of P440,545.71 is hereby **CANCELLED** and **WITHDRAWN**.

On the other hand, petitioner is hereby **ORDERED TO PAY** respondent deficiency Withholding Tax on Compensation for taxable years 1997, 1998, and 1999 in the amount of P2,855,701.59, computed as follows

	1997	1998	1999	Total
Deficiency WT	P 522,253.85	P 419,960.06	P 493,081.60	P 1,435,296.41
Add: 25% Surcharge	130,563.46	104,990.24	123,270.40	358,824.10
Interest	488,599.81	308,906.48	264,074.78	1,061,581.07
Total Deficiency WT	**P 1,141,417.12**	**P 833,857.68**	**P 880,426.78**	**P2,855,701.59**

In addition, petitioner is hereby **ORDERED TO PAY** respondent the twenty percent (20%) delinquency interest on the amount of P2,855,701.59 computed from September 30, 2002 until full payment, pursuant to Section 249(C) of the NIRC of 1997.

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Justice

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WE CONCUR:

LOVELL R. BAUTISTA
Associate Justice

CAESAR A. CASANOVA
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

ERNESTO D. ACOSTA
Presiding Justice
Chairman, First Division

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SAMAR-I ELECTRIC COOPERATIVE, INC.
DEFICIENCY WITHHOLDING TAX ON COMPENSATION FOR THE YEAR 1997

							Other Benefits					
Name	Compensation	Exemption	Taxable Income	13th Month Pay	Representation	Per Diem	Clothing	Rice	Cola	Medical	Incentive
Advincula, Maria Amor	23,107.53	12,000.00	11,107.53	-			1,500.00	12,000.00	4,380.00		7,812.34
Aguilar, Romeo N.	94,904.19	38,000.00	56,904.19	7,853.79	6,600.00		1,500.00	12,000.00	4,380.00	2,000.00	9,247.78
Alcera Jr., Herminigildo (	52,135.16	33,000.00	19,135.16	6,441.60			1,500.00	12,000.00	4,380.00	2,000.00	
Alegria, Alfredo A.	63,427.19	23,000.00	40,427.19	5,267.79			1,500.00	12,000.00	4,380.00	2,000.00	5,435.71
Anaviso, William C.	38,378.00	33,000.00	5,378.00	-			1,500.00	12,000.00	4,380.00	2,000.00	7,812.34
Antivo, Edelberto A.	88,151.89	28,000.00	60,151.89	6,539.79			1,500.00	12,000.00	4,380.00	2,000.00	6,927.28
Arabejo, Marcelino	87,940.24	33,000.00	54,940.24	6,341.79			1,500.00	12,000.00	4,380.00	2,000.00	6,589.03
Arriega, Alberto N.	79,234.73	28,000.00	51,234.73	6,081.79			1,500.00	12,000.00	4,380.00		6,557.13
Ayong, Vicente B.	98,402.85	28,000.00	70,402.85	6,539.79			1,500.00	12,000.00	4,380.00	2,000.00	6,927.28
Balasbas, Edilberto R.	103,573.66	38,000.00	65,573.66	7,113.20			1,500.00	12,000.00	5,280.34	2,000.00	7,763.13
Baldomaro, Leo L.	104,790.19	28,000.00	76,790.19	8,732.52			1,500.00	12,000.00	4,380.00	2,000.00	10,825.63
Balios, Nathaniel N.	94,498.19	18,000.00	76,498.19	7,771.60	9,600.00		1,500.00	12,000.00	4,380.00		8,231.96
Balios, Placida P.	107,496.29	18,000.00	89,496.29	8,958.26	9,600.00		1,500.00	12,000.00	4,380.00	2,000.00	10,666.11
Barandino, Nida Y.	79,975.95	33,000.00	46,975.95	6,441.60			1,500.00	12,000.00	4,380.00	2,000.00	6,828.28
Barral, Agnes P.	77,834.61	23,000.00	54,834.61	6,441.60			1,500.00	12,000.00	4,380.00	2,000.00	6,791.33
Batulan, Billy G.	84,703.45	23,000.00	61,703.45	6,440.90			1,500.00	12,000.00	4,380.00	2,000.00	6,828.28
Beduya, Rogelio G.	67,483.09	33,000.00	34,483.09	9,271.79	9,000.00		1,500.00	12,000.00	4,380.00	2,000.00	
Beso, Tomas T.	82,712.00	33,000.00	49,712.00	6,539.79			1,500.00	12,000.00	4,380.00	2,000.00	6,927.28
Biliran Jr., Arsenio G.	81,005.21	23,000.00	58,005.21	6,314.79			1,500.00	12,000.00	4,380.00	2,000.00	6,589.03
Biliran, Editha G.	107,892.19	12,000.00	95,892.19	8,867.79	9,600.00		1,500.00	12,000.00	4,380.00	2,000.00	10,994.13
Bocaboc, Rodolfo C.	72,196.80	38,000.00	34,196.80	5,908.17			1,500.00	12,000.00	4,258.33	2,000.00	6,557.13
Bordallo, Angel M.	75,016.75	23,000.00	52,016.75	6,009.79			1,500.00	12,000.00	4,380.00	2,000.00	6,587.13
Brillantes, Antonio T.	38,362.03	28,000.00	10,362.03	-			1,500.00	12,000.00	4,988.34	2,000.00	
Briones, Luz L.	86,414.34	38,000.00	48,414.34	6,825.60			1,500.00	12,000.00	4,380.00	2,000.00	7,229.28
Burca, Valeriano M.	90,350.55	18,000.00	72,350.55	5,518.52			1,500.00	12,000.00	4,380.00	2,000.00	5,783.63
Bustamante, Tortillano C.	100,699.10	38,000.00	62,699.10	12,475.00			1,500.00	12,000.00	4,380.00	2,000.00	6,828.28
Cabanado, Emmanuel G.	105,826.19	33,000.00	72,826.19	8,719.79	9,600.00		1,500.00	12,000.00	4,380.00	2,000.00	10,763.96
Cabañas, Ceferino F.	79,901.19	33,000.00	46,901.19	6,615.60			1,500.00	12,000.00	4,380.00	2,000.00	6,870.53
Cacait, Jose Y.	76,208.93	28,000.00	48,208.93	6,081.79			1,500.00	12,000.00	4,380.00	2,000.00	6,557.13
Calagos, Cesar D.	63,426.69	23,000.00	40,426.69	5,267.79			1,500.00	12,000.00	4,380.00	2,000.00	5,435.63
Calagos, Geronima S.	78,660.50	12,000.00	66,660.50	6,341.79			1,500.00	12,000.00	4,380.00	2,000.00	6,589.03
Callosa, Teresita S.	82,946.19	33,000.00	49,946.19	6,825.60			1,500.00	12,000.00	4,380.00	2,000.00	7,229.28
Cano, Iluminada A.	81,443.31	17,000.00	64,443.31	6,539.79			1,500.00	12,000.00	4,380.00	2,000.00	6,918.19
Capote, Ricardo A.	79,595.95	38,000.00	41,595.95	6,081.79			1,500.00	12,000.00	4,380.00	2,000.00	6,557.13
Catalan, Roberto D.	81,656.28	23,000.00	58,656.28	5,922.42			1,500.00	12,000.00	4,380.00	2,000.00	6,228.13
Caviero, Ric B.	76,909.56	33,000.00	43,909.56	6,081.79			1,500.00	12,000.00	4,380.00	2,000.00	6,557.13

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SAMAR-I ELECTRIC COOPERATIVE, INC.
DEFICIENCY WITHHOLDING TAX ON COMPENSATION FOR THE YEAR 1997

Name	Compensation	Exemption	Taxable Income	13th Month Pay	Representation	Per Diem	Other Benefits: Clothing	Rice	Cola	Medical	Incentive
Celum, Raul G.	47.404.69	23.000.00	24.404.69	6.175.79			1.500.00	12.000.00	4.380.00	2.000.00	
Cruda, Allan N.	64.353.25	28.000.00	36.353.25	4.951.14			1.500.00	12.000.00	4.380.00	2.000.00	5.163.95
Cuizon, Enrique	92.232.01	33.000.00	59.232.01	6.719.79			1.500.00	12.000.00	4.380.00	2.000.00	7.124.28
Daguman, Telesporo	75.645.19	23.000.00	52.645.19	6.081.79			1.500.00	12.000.00	4.380.00	2.000.00	6.943.88
Dalwatan, Florencia G.	83.791.19	28.000.00	55.791.19	6.825.60			1.500.00	12.000.00	4.380.00	2.000.00	7.468.71
Dean, Bernald L.	71.198.31	12.000.00	59.198.31	5.223.97			1.500.00	12.000.00	5.353.33	2.000.00	6.403.84
Dejapin, Eduardo R.	72.996.19	38.000.00	34.996.19	6.009.79			1.500.00	12.000.00	4.380.00	2.000.00	6.366.13
Delator, Noel P.	82.797.07	38.000.00	44.797.07	6.719.79			1.500.00	12.000.00	4.380.00	2.000.00	7.084.63
Delmonte Sr., Wilfredo R	72.357.84	38.000.00	34.357.84	6.341.79			1.500.00	12.000.00		2.000.00	7.153.18
Delos Santos, Marilou B.	76.547.66	22.000.00	54.547.66	6.716.79			1.500.00	12.000.00		2.000.00	
Endoy Jr., Cenesio C.	83.607.46	38.000.00	45.607.46	6.825.60			1.500.00	12.000.00	4.380.00	2.000.00	7.229.28
Escuadra, Carmelito A.	60.547.39	33.000.00	27.547.39	6.441.60			1.500.00	12.000.00	4.380.00	2.000.00	
Francisco, Francisco P.	82.946.19	38.000.00	44.946.19	6.825.10			1.500.00	12.000.00	4.380.00	2.000.00	7.229.28
Galamiton Jr., Jose R.	96.952.23	38.000.00	58.952.23	6.921.94			1.500.00	12.000.00	5.426.33	2.000.00	7.453.08
Garte, Edgardo H.	87.582.88	33.000.00	54.582.88	6.441.60			1.500.00	12.000.00	4.380.00	2.000.00	6.828.28
Geonzon, Natividad R.	67.441.04	33.000.00	34.441.04	6.441.60			1.500.00	12.000.00	4.380.00	2.000.00	
Gordon, Mateo J.	90.456.19	38.000.00	52.456.19	7.439.79			1.500.00	12.000.00	4.380.00	2.000.00	7.881.13
Guatcho, Ernesto M.	71.262.80	28.000.00	43.262.80	5.267.79			1.500.00	12.000.00	4.380.00	2.000.00	6.527.96
Julaton, Monico C.	66.339.93	12.000.00	54.339.93	4.913.65			1.500.00	12.000.00	5.815.66	2.000.00	5.564.09
Jumaday, Jose V.	90.758.56	38.000.00	52.758.56	5.518.52			1.500.00	12.000.00	4.380.00	2.000.00	5.783.63
Lacbayo, Gloria M.	71.821.19	22.000.00	49.821.19	7.204.26			1.500.00	12.000.00		2.000.00	4.874.27
Latigo, Diodito T.	105.826.19	18.000.00	87.826.19	6.719.79	9.600.00		1.500.00	12.000.00	4.380.00	2.000.00	10.763.96
Lobedrio, Benedicto C.	55.691.55	38.000.00	17.691.55	6.719.79			1.500.00	12.000.00		2.000.00	5.089.15
Lubat, Alberto C.	43.790.62	12.000.00	31.790.62				1.500.00	12.000.00	4.380.00		7.812.34
Lucido, Edgardo B.	76.525.95	33.000.00	43.525.95	6.081.79			1.500.00	12.000.00	4.380.00	2.000.00	6.557.13
Mancol, Peter Anecito D.	72.981.22	23.000.00	49.981.22	6.081.79			1.500.00	12.000.00	4.380.00	2.000.00	6.188.96
Mateo, Santiago P.	78.727.61	28.000.00	50.727.61	6.081.79			1.500.00	12.000.00	4.380.00	2.000.00	6.557.13
Molina, Ricardo J.	89.726.74	33.000.00	56.726.74	6.021.91			1.500.00	12.000.00	5.560.17	2.000.00	6.515.13
Moloboco, Vicente V.	56.316.39	23.000.00	33.316.39	4.647.30			1.500.00	12.000.00	4.209.67	2.000.00	5.110.62
Muñoz III, Rafael T.	90.456.19	28.000.00	62.456.19	7.439.79			1.500.00	12.000.00	4.380.00	2.000.00	7.881.13
Navales, Paul S.	79.542.04	12.000.00	67.542.04	6.081.79			1.500.00	12.000.00	4.380.00	2.000.00	6.557.13
Nicolasora, Leo D.	112.830.19	38.000.00	74.830.19	9.271.79	9.600.00		1.500.00	12.000.00	4.380.00	2.000.00	11.423.63
Niedo, Cesar C.	43.101.93	12.000.00	31.101.93				1.500.00	12.000.00	4.380.00		7.812.34
Ong, Bonchito L.	83.309.08	38.000.00	45.309.08	6.341.79			1.500.00	12.000.00	4.380.00	2.000.00	6.589.03
Ong, Mariano L.	89.721.55	33.000.00	56.721.55	7.321.79			1.500.00	12.000.00	4.380.00	2.000.00	7.763.13
Osila, Enrico G.	82.879.30	28.000.00	54.879.30	5.921.79			1.500.00	12.000.00	4.380.00	2.000.00	6.278.13

SAMAR-I ELECTRIC COOPERATIVE, INC.
DEFICIENCY WITHHOLDING TAX ON COMPENSATION FOR THE YEAR 1997

Name	Compensation	Exemption	Taxable Income	13th Month Pay	Other Benefits: Representation	Per Diem	Clothing	Rice	Cola	Medical	Incentive
Pacheco, Jorge C.	88.166.25	28.000.00	60.166.25	6.326.78			1.500.00	12.000.00	4.380.00	2.000.00	6.532.89
Palma, Ruben T.	94.498.19	23.000.00	71.498.19	7.771.60			1.500.00	12.000.00	4.380.00	2.000.00	8.231.96
Parente, Joseph A.	82.361.05	23.000.00	59.361.05	3.156.20			1.500.00	12.000.00	4.380.00	2.000.00	7.124.28
Patalinghug, Dionesio B.	82.946.19	23.000.00	59.946.19	6.825.60			1.500.00	12.000.00	4.380.00	2.000.00	7.229.28
Paulino, Nelson F.	80.591.28	38.000.00	42.591.28	6.441.60			1.500.00	12.000.00	4.380.00	2.000.00	6.828.28
Peñaranda, Pascual D.	96.315.46	33.000.00	63.315.46	6.382.93			1.500.00	12.000.00	4.380.00	2.000.00	6.589.03
Picson, Enriqueta L.	82.737.75	18.000.00	64.737.75	6.719.79			1.500.00	12.000.00	4.380.00	2.000.00	7.124.22
Picson Jr., Ramon D.	97.336.69	18.000.00	79.336.69	8.117.79	6.600.00		1.500.00	12.000.00	4.380.00	2.000.00	9.582.49
Portugaliza, Deodito P.	86.277.44	33.000.00	53.277.44	6.441.60			1.500.00	12.000.00	4.380.00	2.000.00	6.828.28
Portugaliza, Irenea A.	89.040.19	28.000.00	61.040.19	7.321.79	6.600.00		1.500.00	12.000.00	4.380.00	2.000.00	8.863.13
Portugaliza, Parecio P.	103.204.19	38.000.00	65.204.19	8.483.79	7.800.00		1.500.00	12.000.00	4.380.00	2.000.00	10.287.46
Portugaliza, Rubencio B.	82.899.82	28.000.00	54.899.82	6.719.79			1.500.00	12.000.00	4.380.00	2.000.00	7.124.28
Pueblos, Oscar L.	301.266.45	18.000.00	283.266.45	17.591.13	61.387.00	37.200.00	1.500.00	12.000.00		2.000.00	
Pono, Wigberto E.	22.418.00	12.000.00	10.418.00				1.500.00	12.000.00	4.380.00		7.812.34
Rama, Francisco G.	76.586.19	33.000.00	43.586.19	6.269.79			1.500.00	12.000.00	4.380.00	2.000.00	6.759.28
Rebosura, Juan O.	91.346.19	38.000.00	53.346.19	7.439.79	6.600.00		1.500.00	12.000.00	4.380.00	2.000.00	9.233.28
Rebucas, Juanito L.	68.947.19	23.000.00	45.947.19	5.683.60			1.500.00	12.000.00	4.380.00	2.000.00	6.003.71
Ricafort, Jesus S.	132.318.45	33.000.00	99.318.45	7.420.02			1.500.00	12.000.00	4.380.00	2.000.00	7.763.13
Rosalado, Pablito M.	37.975.98	12.000.00	25.975.98				1.500.00	12.000.00	4.380.00		7.812.34
Saplad, Teresita D.	88.573.65	18.000.00	70.573.65	6.825.60			1.500.00	12.000.00	4.380.00	2.000.00	7,229.36
Sarraga, Dionesio B.	87.916.56	28.000.00	59.916.56	6,441.60			1.500.00	12.000.00	4.380.00	2.000.00	6,828.28
Semillano, Casiano A.	71.480.44	18.000.00	53.480.44	5,883.47			1.500.00	12.000.00	4.380.00	2.000.00	6,366.12
Semillano, William R.	84.765.83	33.000.00	51.765.83	6.341.79			1.500.00	12.000.00	4.209.67	2.000.00	6,589.03
Serrano, Socorro	94.243.69	18.000.00	76.243.69	7.854.26	9.600.00		1.500.00	12.000.00	4.380.00	2.000.00	9,561.35
Serrato, Imelda A.	76.595.19	23.000.00	53.595.19	6.341.79			1.500.00	12.000.00		2.000.00	6.589.03
Simbulas, Dionisio D.	23.618.00	38.000.00	(14.382.00)				1.500.00	12.000.00	4.380.00	2.000.00	7.812.34
Simbulas, Eleuterio T.	85.849.53	38.000.00	47.849.53	5.976.79			1.500.00	12.000.00	4.380.00		6.238.13
Sollano, Segundo M.	74,280.44	18.000.00	56.280.44	6.081.79			1.500.00	12.000.00	4.380.00	2.000.00	6.557.17
Suello, Celso T.	99.755.10	33.000.00	66.755.10	6.539.79			1.500.00	12.000.00	4.380.00	2.000.00	6,927.28
Sultan, Lou D.	79.755.70	33.000.00	46.755.70	6.441.60			1.500.00	12.000.00	4.380.00	2.000.00	6.794.28
Tan, Merlita M.	78.009.17	38.000.00	40.009.17	6.342.26			1.500.00	12.000.00	4.380.00	2.000.00	6.729.40
Tarrayo, Dionesio C.	85.032.32	38.000.00	47.032.32	6.341.79			1.500.00	12.000.00	4.380.00	2.000.00	6.729.28
Templonuevo, Eddie V.	82.501.44	38.000.00	44.501.44	6.341.79			1.500.00	12.000.00	4.380.00	2.000.00	6.729.28
Tizon, Elena V.	83.622.62	33.000.00	50.622.62	6.539.79			1.500.00	12.000.00	4.380.00	2.000.00	6.927.28
Ventures, Florencio A.	110.814.87	38.000.00	72.814.87	7.538.02			1.500.00	12.000.00	4.380.00	2.000.00	7.881.13
Ventures, Romeo C.	82.946.19	23.000.00	59.946.19	6.825.60			1.500.00	12.000.00	4.380.00	2.000.00	7.229.28

SAMAR-I ELECTRIC COOPERATIVE, INC.

DEFICIENCY WITHHOLDING TAX ON COMPENSATION FOR THE YEAR 1997

					Other Benefits						
Name	Compensation	Exemption	Taxable Income	13th Month Pay	Representation	Per Diem	Clothing	Rice	Cola	Medical	Incentive
Verzosa, Eduardo B.	78,294.35	38,000.00	40,294.35	6,081.79			1,500.00	12,000.00	4,380.00	2,000.00	6,557.13
Velasco, Romeo A.	82,104.07	38,000.00	44,104.07	6,341.79			1,500.00	12,000.00	4,380.00	2,000.00	6,729.28
Victoria, Deolita B.	86,166.63	28,000.00	58,166.63	6,902.26			1,500.00	12,000.00	4,380.00	2,000.00	7,009.35
Yangzon, Rafael L.	81,762.54	38,000.00	43,762.54	6,081.79			1,500.00	12,000.00	4,380.00	2,000.00	6,557.13
Ygbuhay, Vicente G.	78,101.82	33,000.00	45,101.82	5,833.79			1,500.00	12,000.00	4,380.00	2,000.00	6,190.13
Uy, Rodito C.	48,300.00	28,000.00	20,300.00				1,500.00	12,000.00			
Uy, Pedro	41,300.00	28,000.00	13,300.00				1,500.00	12,000.00			
Cruz, Salvador	41,300.00	33,000.00	8,300.00				1,500.00	12,000.00			
Pedradoja Jr., Olimpio	41,300.00	28,000.00	13,300.00				1,500.00	12,000.00			
Diomangay, Alan	41,300.00	28,000.00	13,300.00				1,500.00	12,000.00			
Total	**9,464,649.88**	**3,351,000.00**	**6,113,649.88**	**706,928.74**	**171,787.00**	**37,200.00**	**177,000.00**	**1,416,000.00**	**474,341.84**	**210,000.00**	**754,914.88**

SAMAR-I ELECTRIC C
DEFICIENCY WITHH(

Name	Dental	Clothing & Med Allow. Adj.	14th Month Pay	Performance	Total Other Benefits	Excess of P12K	Taxable Income	Tax Due	Taxes W/held	Deficiency
Advincula, Maria Amor					25,692.34	13,692.34	24,799.87	1,402.99	252.53	1,150.46
Aguilar, Romeo N.	1,000.00	1,500.00	7,908.79	1,000.00	47,136.57	35,136.57	92,040.76	12,162.74	5,610.63	6,552.11
Alcera Jr., Herminigildo (	1,000.00	1,500.00		1,000.00	23,380.00	11,380.00	30,515.16	2,031.67	814.46	1,217.21
Alegria, Alfredo A.	1,000.00	1,500.00	5,285.70	1,000.00	34,101.41	22,101.41	62,528.60	6,555.43	3,139.08	3,416.35
Anaviso, William C.					27,692.34	15,692.34	21,070.34	992.74	36.34	956.40
Antivo, Edelberto A.	1,000.00	1,500.00	6,622.29	1,000.00	36,929.57	24,929.57	85,081.46	10,840.48	6,103.85	4,736.63
Arabejo, Marcelino	1,000.00	1,500.00	6,383.04	1,000.00	36,352.07	24,352.07	79,292.31	9,740.54	5,316.04	4,424.50
Arriega, Alberto N.	1,000.00	1,500.00	6,190.12	1,000.00	34,127.25	22,127.25	73,361.98	8,613.78	4,760.21	3,853.57
Ayong, Vicente B.	1,000.00	1,500.00	6,622.29	1,000.00	36,929.57	24,929.57	95,332.42	12,788.16	8,051.54	4,736.62
Balasbas, Edilberto R.	1,000.00	1,500.00	7,113.20	1,000.00	39,156.67	27,156.67	92,730.33	12,293.76	7,133.99	5,159.77
Baldomaro, Leo L.	1,000.00	1,500.00	8,732.52	1,000.00	42,938.15	30,938.15	107,728.34	15,529.80	9,265.14	6,264.66
Balios, Nathaniel N.	1,000.00	1,500.00	7,874.95	1,000.00	47,086.91	35,086.91	111,585.10	16,455.42	9,209.66	7,245.76
Balios, Placida P.	1,000.00	1,500.00	8,957.64	1,000.00	52,603.75	40,603.75	130,100.04	20,899.01	11,679.30	9,219.71
Barandino, Nida Y.	1,000.00	1,500.00	6,523.29	1,000.00	36,731.57	24,731.57	71,707.52	8,299.43	4,121.39	4,178.04
Barral, Agnes P.	1,000.00	1,500.00	6,486.32	1,000.00	36,657.65	24,657.65	79,492.26	9,778.53	5,300.19	4,478.34
Batulan, Billy G.	1,000.00	1,500.00	6,523.29	1,000.00	36,731.57	24,731.57	86,435.02	11,097.65	6,398.66	4,698.99
Beduya, Rogelio G.	1,000.00			1,000.00	30,880.00	18,880.00	53,363.09	5,079.46	2,468.14	2,611.32
Beso, Tomas T.	1,000.00	1,500.00	6,622.29	1,000.00	36,929.57	24,929.57	74,641.57	8,856.90	4,531.80	4,325.10
Biliran Jr., Arsenio G.	1,000.00	1,500.00	6,383.04	1,000.00	36,352.07	24,352.07	82,357.28	10,322.88	5,775.78	4,547.10
Biliran, Editha G.	1,000.00	1,500.00	8,991.12	1,000.00	52,965.25	40,965.25	136,857.44	22,520.79	12,894.52	9,626.27
Bocaboc, Rodolfo C.	1,000.00	1,500.00	6,017.31	1,000.00	35,832.77	23,832.77	58,029.57	5,779.44	2,436.65	3,342.79
Bordallo, Angel M.	1,000.00	1,500.00	6,148.12	1,000.00	36,115.25	24,115.25	76,132.00	9,140.08	4,877.51	4,262.57
Brillantes, Antonio T.	1,000.00	1,500.00		1,000.00	23,988.34	11,988.34	22,350.37	1,133.54	200.34	933.20
Briones, Luz L.	1,000.00	1,500.00	6,912.29	1,000.00	37,521.57	25,521.57	73,935.91	8,722.82	4,337.15	4,385.67
Burca, Valeriano M.	1,000.00	1,500.00	5,518.52	1,000.00	34,682.15	22,682.15	95,032.70	12,731.21	8,421.60	4,309.61
Bustamante, Tortillano C.	1,000.00	1,500.00	6,523.29	1,000.00	36,731.57	24,731.57	87,430.67	11,286.83	6,584.02	4,702.81
Cabanado, Emmanuel G.	1,000.00	1,500.00	8,819.49	1,000.00	52,563.45	40,563.45	113,389.64	16,888.51	8,511.98	8,376.53
Cabañas, Ceferino F.	1,000.00	1,500.00	6,658.54	1,000.00	36,909.07	24,909.07	71,810.26	8,318.95	4,110.18	4,208.77
Cacait, Jose Y.	1,000.00	1,500.00	6,190.12	1,000.00	36,127.25	24,127.25	72,336.18	8,418.87	4,306.34	4,112.53
Calagos, Cesar D.	1,000.00	1,500.00	5,285.70	1,000.00	34,101.33	22,101.33	62,528.02	6,555.32	3,139.00	3,416.32
Calagos, Geronima S.	1,000.00	1,500.00	6,383.04	1,000.00	36,352.07	24,352.07	91,012.57	11,967.39	7,340.50	4,626.89
Callosa, Teresita S.	1,000.00	1,500.00	6,912.29	1,000.00	37,521.57	25,521.57	75,467.76	9,013.87	4,566.93	4,446.94
Cano, Iluminada A.	1,000.00	1,500.00	6,613.18	1,000.00	36,911.37	24,911.37	89,354.68	11,652.39	6,919.23	4,733.16
Capote, Ricardo A.	1,000.00	1,500.00	6,190.12	1,000.00	36,127.25	24,127.25	65,723.20	7,162.41	3,314.39	3,848.02
Catalan, Roberto D.	1,000.00	1,500.00	5,995.12	1,000.00	35,603.25	23,603.25	82,259.53	10,304.31	5,873.44	4,430.87
Caviero, Ric B.	1,000.00	1,500.00	6,190.12	1,000.00	36,127.25	24,127.25	68,036.81	7,601.99	3,909.56	3,692.43

SAMAR-I ELECTRIC C
DEFICIENCY WITHH

Name	Dental	Clothing & Med Allow. Adj.	14th Month Pay	Performance	Total Other Benefits	Excess of P12K	Taxable Income	Tax Due	Taxes W/held	Deficiency
Celum, Raul G.	1,000.00	1,500.00		1,000.00	23,380.00	11,380.00	35,784.69	2,611.32	1,359.52	1,251.80
Cruda, Allan N.	1,000.00	1,500.00	4,951.14	1,000.00	33,495.09	21,495.09	57,848.34	5,752.25	2,673.86	3,078.39
Cuizon, Enrique	1,000.00	1,500.00	6,807.29	1,000.00	37,311.57	25,311.57	84,543.58	10,738.28	5,959.80	4,778.48
Daguman, Telesporo	1,000.00	1,500.00	6,303.87	1,000.00	36,627.75	24,627.75	77,272.94	9,356.86	4,971.78	4,385.08
Dalwatan, Florencia G.	1,000.00	1,500.00	6,982.70	1,000.00	37,831.41	25,831.41	81,622.60	10,183.29	5,443.68	4,739.61
Dean, Bernald L.	1,000.00	1,500.00	5,223.97	1,000.00	35,981.14	23,981.14	83,179.45	10,479.10	5,954.74	4,524.36
Dejapin, Eduardo R.	1,000.00	1,500.00	6,083.12	1,000.00	35,829.25	23,829.25	58,825.44	5,898.82	2,524.58	3,374.24
Delator, Noel P.	1,000.00	1,500.00	6,795.62	1,000.00	37,260.25	25,260.25	70,057.32	7,985.89	3,794.56	4,191.33
Delmonte Sr., Wilfredo R	1,000.00	1,500.00	5,004.11	1,000.00	31,157.29	19,157.29	53,515.13	5,102.27	2,454.36	2,647.91
Delos Santos, Marilou B.	1,000.00	1,500.00	9,580.74	1,000.00	28,580.74	16,580.74	71,128.40	8,189.40	5,257.14	2,932.26
Endoy Jr., Cenesio C.	1,000.00	1,500.00	6,912.29	1,000.00	37,521.57	25,521.57	71,129.03	8,189.52	3,916.12	4,273.40
Escuadra, Carmelito A.	1,000.00	1,500.00	5,272.67	1,000.00	28,652.67	16,652.67	44,200.06	3,705.01	1,705.21	1,999.80
Francisco, Francisco P.	1,000.00	1,500.00	6,912.29	1,000.00	37,521.57	25,521.57	70,467.76	8,063.87	3,816.93	4,246.94
Galamiton Jr., Jose R.		1,500.00	6,921.94	1,000.00	37,801.35	25,801.35	84,753.58	10,778.18	5,917.83	4,860.35
Garte, Edgardo H.	1,000.00	1,500.00	6,523.29	1,000.00	36,731.57	24,731.57	79,314.45	9,744.75	5,262.43	4,482.32
Geonzon, Natividad R.	1,000.00	1,500.00	5,673.01	1,000.00	29,053.01	17,053.01	51,494.05	4,799.11	2,463.51	2,335.60
Gordon, Mateo J.	1,000.00	1,500.00	7,538.12	1,000.00	38,799.25	26,799.25	79,255.44	9,733.53	4,943.43	4,790.10
Guatcho, Ernesto M.	1,000.00	1,500.00	5,607.49	1,000.00	35,515.45	23,515.45	66,778.25	7,362.87	3,564.42	3,798.45
Julaton, Monico C.	1,000.00	1,500.00	4,913.65	1,000.00	35,293.40	23,293.40	77,633.33	9,425.33	5,225.99	4,199.34
Jumaday, Jose V.	1,000.00	1,500.00	5,518.52	1,000.00	34,682.15	22,682.15	75,440.71	9,008.73	4,988.78	4,019.95
Lacbayo, Gloria M.	1,000.00	1,500.00	7,203.64	1,000.00	31,077.91	19,077.91	68,899.10	7,765.83	4,548.18	3,217.65
Latigo, Diodito T.	1,000.00	1,500.00	8,819.19	1,000.00	52,563.15	40,563.15	128,389.34	20,488.44	11,361.98	9,126.46
Lobedrio, Benedicto C.	1,000.00	1,500.00	4,510.70	1,000.00	28,599.85	16,599.85	34,291.40	2,447.05	713.41	1,733.64
Lubat, Alberto C.					25,692.34	13,692.34	45,482.96	3,897.44	2,171.96	1,725.48
Lucido, Edgardo B.	1,000.00	1,500.00	6,190.12	1,000.00	36,127.25	24,127.25	67,653.20	7,529.11	3,603.89	3,925.22
Mancol, Peter Anecito D.	1,000.00	1,500.00	6,081.79	1,000.00	35,650.75	23,650.75	73,631.97	8,665.07	4,572.18	4,092.89
Mateo, Santiago P.	1,000.00	1,500.00	6,190.12	1,000.00	36,127.25	24,127.25	74,854.86	8,897.42	4,684.14	4,213.28
Molina, Ricardo J.	1,000.00	1,500.00	6,021.91	1,000.00	37,097.21	25,097.21	81,823.95	10,221.55	5,584.01	4,637.54
Moloboco, Vicente V.	1,000.00	1,500.00	4,693.14	1,000.00	33,013.43	21,013.43	54,329.82	5,224.47	2,339.90	2,884.57
Muñoz III, Rafael T.	1,000.00	1,500.00	7,538.12	1,000.00	38,799.25	26,799.25	89,255.44	11,633.53	6,541.68	5,091.85
Navales, Paul S.	1,000.00	1,500.00	6,190.12	1,000.00	36,127.25	24,127.25	91,669.29	12,092.17	7,507.98	4,584.19
Nicolasora, Leo D.	1,000.00	1,500.00	9,402.62	1,000.00	53,806.25	41,806.25	116,636.44	17,667.75	8,892.74	8,775.01
Niedo, Cesar C.					25,692.34	13,692.34	44,794.27	3,794.14	2,096.21	1,697.93
Ong, Bonchito L.	1,000.00	1,500.00	6,385.04	1,000.00	36,354.07	24,354.07	69,663.15	7,911.00	3,871.36	4,039.64
Ong, Mariano L.	1,000.00	1,500.00	7,420.12	1,000.00	38,563.25	26,563.25	83,284.80	10,499.11	5,583.23	4,915.88
Osila, Enrico G.	1,000.00	1,500.00	5,995.12	1,000.00	35,653.25	23,653.25	78,532.55	9,596.18	5,306.90	4,289.28

SAMAR-I ELECTRIC (
DEFICIENCY WITHH(

Name	Dental	Clothing & Med Allow. Adj.	14th Month Pay	Performance	Total Other Benefits	Excess of P12K	Taxable Income	Tax Due	Taxes W/held	Deficiency
Pacheco, Jorge C.	1,000.00	1,500.00	6,326.78	1,000.00	36,239.67	24,239.67	84,405.92	10,712.12	6,106.59	4,605.53
Palma, Ruben T.	1,000.00	1,500.00	7,874.95	1,000.00	39,486.91	27,486.91	98,985.10	13,482.17	8,259.66	5,222.51
Parente, Joseph A.	1,000.00	1,500.00	6,807.29	1,000.00	37,311.57	25,311.57	84,672.62	10,762.80	5,979.16	4,783.64
Patalinghug, Dionesio B.	1,000.00	1,500.00	6,912.29	1,000.00	37,521.57	25,521.57	85,467.76	10,913.87	6,066.93	4,846.94
Paulino, Nelson F.	1,000.00	1,500.00	6,523.29	1,000.00	36,731.57	24,731.57	67,322.85	7,466.34	3,463.69	4,002.65
Peñaranda, Pascual D.	1,000.00	1,500.00	6,382.93	1,000.00	36,351.96	24,351.96	87,667.42	11,331.81	6,704.94	4,626.87
Picson, Enriqueta L.	1,000.00	1,500.00	6,807.29	1,000.00	37,311.51	25,311.51	90,049.26	11,784.36	6,975.17	4,809.19
Picson Jr., Ramon D.	1,000.00	1,500.00	8,111.50	1,000.00	47,673.99	35,673.99	115,010.68	17,277.56	9,748.97	7,528.59
Portugaliza, Deodito P.	1,000.00	1,500.00	6,523.29	1,000.00	36,731.57	24,731.57	78,009.01	9,496.71	5,066.62	4,430.09
Portugaliza, Irenea A.	1,000.00	1,500.00	7,420.12	1,000.00	46,263.25	34,263.25	95,303.44	12,782.65	6,272.63	6,510.02
Portugaliza, Parecio P.	1,000.00	1,500.00	8,600.45	1,000.00	50,067.91	38,067.91	103,272.10	14,460.30	7,063.80	7,396.50
Portugaliza, Rubencio B.	1,000.00	1,500.00	6,807.29	1,000.00	37,311.57	25,311.57	80,211.39	9,915.16	5,309.97	4,605.19
Pueblos, Oscar L.	1,000.00	1,500.00	20,812.61	1,000.00	138,399.61	126,399.61	409,666.06	95,978.16	59,322.27	36,655.89
Pono, Wigberto E.					25,692.34	13,692.34	24,110.34	1,327.14	204.26	1,122.88
Rama, Francisco G.	1,000.00	1,500.00	6,382.29	1,000.00	36,521.57	24,521.57	68,107.76	7,615.47	3,612.93	4,002.54
Rebosura, Juan O.	1,000.00	1,500.00	7,612.29	1,000.00	46,825.57	34,825.57	88,171.76	11,427.63	5,076.93	6,350.70
Rebucas, Juanito L.	1,000.00	1,500.00	5,745.70	1,000.00	35,129.41	23,129.41	69,076.60	7,799.55	3,967.08	3,832.47
Ricafort, Jesus S.		1,500.00	7,420.20	1,000.00	37,563.33	25,563.33	124,881.78	19,646.63	13,545.51	6,101.12
Rosalado, Pablito M.					25,692.34	13,692.34	39,668.32	3,038.52	1,532.36	1,506.16
Saplad, Teresita D.	1,000.00	1,500.00	6,912.29	1,000.00	37,521.65	25,521.65	96,095.30	12,933.11	8,083.99	4,849.12
Sarraga, Dionesio B.	1,000.00	1,500.00	6,523.29	1,000.00	36,731.57	24,731.57	84,648.13	10,758.14	6,062.48	4,695.66
Semillano, Casiano A.	1,000.00	1,500.00	5,957.44	1,000.00	35,703.56	23,703.56	77,184.00	9,339.96	5,097.07	4,242.89
Semillano, William R.	1,000.00	1,500.00	6,383.04	1,000.00	36,181.74	24,181.74	75,947.57	9,105.04	4,839.87	4,265.17
Serrano, Socorro	1,000.00	1,500.00	7,853.64	1,000.00	50,394.99	38,394.99	114,638.68	17,188.28	9,161.30	8,026.98
Serrato, Imelda A.	1,000.00	1,500.00	6,383.04	1,000.00	31,972.07	19,972.07	73,567.26	8,652.78	5,114.28	3,538.50
Simbulas, Dionisio D.	1,000.00				28,692.34	16,692.34	2,310.34	-	-	-
Simbulas, Eleuterio T.	1,000.00	1,500.00	6,040.12	1,000.00	33,658.25	21,658.25	69,507.78	7,881.48	4,252.43	3,629.05
Sollano, Segundo M.	1,000.00	1,500.00	6,190.12	1,000.00	36,127.29	24,127.29	80,407.73	9,952.47	5,517.07	4,435.40
Suello, Celso T.		1,500.00	6,622.29	1,000.00	35,929.57	23,929.57	90,684.67	11,905.09	7,358.47	4,546.62
Sultan, Lou D.	1,000.00	1,500.00	9,733.29	1,000.00	39,907.57	27,907.57	74,663.27	8,861.02	4,088.36	4,772.66
Tan, Merlita M.	1,000.00	1,500.00	6,424.14	1,000.00	36,533.54	24,533.54	64,542.71	6,938.11	3,076.38	3,861.73
Tarrayo, Dionesio C.	1,000.00	1,500.00	6,424.29	1,000.00	36,533.57	24,533.57	71,565.89	8,272.52	4,129.85	4,142.67
Templonuevo, Eddie V.	1,000.00	1,500.00	6,424.29	1,000.00	36,533.57	24,533.57	69,035.01	7,791.65	3,750.21	4,041.44
Tizon, Elena V.	1,000.00	1,500.00	6,622.29	1,000.00	36,929.57	24,929.57	75,552.19	9,029.92	4,668.39	4,361.53
Ventures, Florencio A.	1,000.00	1,500.00	7,538.02	1,000.00	38,799.15	26,799.15	99,614.02	13,601.66	8,509.83	5,091.83
Ventures, Romeo C.	1,000.00	1,500.00	6,912.29	1,000.00	37,521.57	25,521.57	85,467.76	10,913.87	6,066.93	4,846.94

SAMAR-I ELECTRIC C
DEFICIENCY WITHHO

Name	Dental	Clothing & Med Allow. Adj.	14th Month Pay	Performance	Total Other Benefits	Excess of P12K	Taxable Income	Tax Due	Taxes W/held	Deficiency
Verzosa, Eduardo B.	1,000.00	1,500.00	6,190.12	1,000.00	36,127.25	24,127.25	64,421.60	6,915.10	3,119.15	3,795.95
Velasco, Romeo A.	1,000.00	1,500.00	6,424.29	1,000.00	36,533.57	24,533.57	68,637.64	7,716.15	3,690.61	4,025.54
Victoria, Deolita B.	1,000.00	1,500.00	6,901.64	1,000.00	37,290.99	25,290.99	83,457.62	10,531.95	5,799.99	4,731.96
Yangzon, Rafael L.	1,000.00	1,500.00	6,190.12	1,000.00	36,127.25	24,127.25	67,889.79	7,574.06	3,639.38	3,934.68
Ygbuhay, Vicente G.	1,000.00	1,500.00	5,907.12	1,000.00	35,477.25	23,477.25	68,579.07	7,705.02	3,840.27	3,864.75
Uy, Rodito C.					13,500.00	1,500.00	21,800.00	1,073.00	908.00	165.00
Uy, Pedro					13,500.00	1,500.00	14,800.00	511.00	406.00	105.00
Cruz, Salvador					13,500.00	1,500.00	9,800.00	169.00	124.00	45.00
Pedradoja Jr., Olimpio					13,500.00	1,500.00	14,800.00	511.00	406.00	105.00
Diomangay, Alan					13,500.00	1,500.00	14,800.00	511.00	406.00	105.00
Total	**104,000.00**	**157,500.00**	**695,372.45**	**106,000.00**	**4,304,116.17**	**2,888,116.17**	**9,001,766.05**	**1,151,940.12**	**629,686.27**	**522,253.85**

SAMAR-I ELECTRIC COOPERATIVE, INC.
DEFICIENCY WITHHOLDING TAX ON COMPENSATION FOR THE YEAR 1998

Name	Net Salary	Overtime	Salary Adjustment	Total Compensation	Exemption	Taxable Income	Other Benefits: 13th Month Pay	Other Benefits: 14th Month Pay	Other Benefits: Cash Conversion	Other Benefits: Bonus Adjustment	Other Benefits: Incentive
Advincula, Maria Amor	46,461.57	4,366.22	457.00	51,284.79	25,000.00	26,284.79	4,309.50	4,309.50	1,644.04	102.89	1,000.00
Aguilar, Romeo N.	137,398.00		457.00	137,855.00	64,000.00	73,855.00	11,961.00	11,961.00	1,226.77		1,000.00
Alegria, Alfredo A.	78,699.00		457.00	79,156.00	32,000.00	47,156.00	6,963.00	6,963.10	1,161.17		1,000.00
Anaviso, William C.	50,505.70		457.00	50,962.70	56,000.00	(5,037.30)	4,533.00	4,533.00	1,250.00		1,000.00
Antivo, Edelberto A.	97,977.80	23,912.96	457.00	122,347.76	48,000.00	74,347.76	9,285.00	9,285.00	1,785.58		1,000.00
Arabejo, Marcelino	103,104.10	19,981.75	457.00	123,542.85	64,000.00	59,542.85	9,094.00	9,094.00	1,748.85		1,000.00
Arriega, Alberto N.	102,447.80	8,771.26	457.00	111,676.06	48,000.00	63,676.06	9,031.00	9,031.00	1,736.73		1,000.00
Ayong, Vicente B.	105,179.50	23,832.71	457.00	129,469.21	40,000.00	89,469.21	9,285.00	9,285.00	1,785.58		1,000.00
Balasbas, Edilberto R.	122,490.37	7,038.93	457.00	129,986.30	64,000.00	65,986.30	8,122.00	10,690.30	-	141.50	1,000.00
Baldomaro, Leo L.	161,709.30		457.00	162,166.30	48,000.00	114,166.30	9,522.00	14,000.00	2,692.31		1,000.00
Balios, Nathaniel N.	132,608.20		456.75	133,064.95	40,000.00	93,064.95	11,561.00	11,561.00	2,223.27		1,000.00
Balios, Placida P.	161,709.55		457.00	162,166.55	32,000.00	130,166.55	14,000.00	14,000.00	2,692.31		1,000.00
Barandino, Nida Y.	104,918.00		457.00	105,375.00	32,000.00	73,375.00	9,740.50	9,740.50	1,744.08		1,000.00
Barral, Agnes P.	111,110.70		457.00	111,567.70	40,000.00	71,567.70	9,221.00	9,221.00	-		1,000.00
Batulan, Billy G.	104,644.20	12,471.88	457.00	117,573.08	40,000.00	77,573.08	9,221.00	9,221.00	1,773.27		1,000.00
Beso, Tomas T.	98,110.80	11,105.62	457.00	109,673.42	56,000.00	53,673.42	9,285.00	9,285.00	1,785.58		1,000.00
Biliran Jr., Arsenio G.	103,287.60	5,905.52	457.00	109,650.12	40,000.00	69,650.12	9,094.00	9,094.00	1,748.85		1,000.00
Biliran, Editha G.	161,672.30		457.00	162,129.30	25,000.00	137,129.30	14,000.00	14,000.00	2,692.31		1,000.00
Bocaboc, Rodolfo C.	102,648.40		457.00	103,105.40	56,000.00	47,105.40	9,031.00	9,031.00	-		1,000.00
Bordallo, Angel M.	104,783.26	1,597.52	457.00	106,837.78	40,000.00	66,837.78	9,031.00	9,031.00	1,736.73		1,000.00
Briones, Luz L.	111,390.40	3,431.20	457.00	115,278.60	64,000.00	51,278.60	9,221.00	9,221.00	1,773.27		1,000.00
Burca, Valeriano M.	82,898.20	24,629.21	457.00	107,984.41	32,000.00	75,984.41	9,808.00	9,808.00	1,886.15		1,000.00
Bustamante, Tortillano C.	104,277.00	38,892.10	457.00	143,626.10	64,000.00	79,626.10	6,175.10	7,406.10	1,424.23		1,000.00
Cabanado, Emmanuel G.	161,205.10		457.00	161,662.10	56,000.00	105,662.10	14,000.00	14,000.00	2,692.31		1,000.00
Cabañas, Ceferino F.	109,360.50		457.00	109,817.50	56,000.00	53,817.50	9,607.00	9,607.00	1,293.25		1,000.00
Cacait, Jose Y.	102,648.60		457.00	103,105.60	48,000.00	55,105.60	9,031.00	9,031.00	1,736.73		1,000.00
Calagos, Cesar D.	78,699.00		457.00	79,156.00	40,000.00	39,156.00	6,963.00	6,963.00	1,339.04		1,000.00
Calagos, Geronima S.	103,204.30	7,221.61	457.00	110,882.91	25,000.00	85,882.91	9,094.00	9,094.00	1,338.94		1,000.00
Callosa, Teresita S.	111,755.50	801.97	457.00	113,014.47	32,000.00	81,014.47	9,808.00	9,808.00	1,886.15		1,000.00
Cano, Iluminada A.	105,462.90	4,551.64	457.00	110,471.54	33,000.00	77,471.54	9,285.00	9,285.00	113.63		1,000.00
Capote, Ricardo A.	102,531.20	6,456.23	457.00	109,444.43	64,000.00	45,444.43	9,031.00	9,031.00	1,736.73		1,000.00
Catalan, Roberto D.	93,344.20	20,564.49	457.00	114,365.69	48,000.00	66,365.69	8,264.00	8,264.00	1,589.23		1,000.00
Caviero, Ric B.	102,648.40		457.00	103,105.40	56,000.00	47,105.40	9,031.00	9,031.00	1,83[illegible].42		1,000.00
Cruda, Allan N.	73,278.30	16,991.88	457.00	90,727.18	64,000.00	26,727.18	5,592.00	6,546.00	1,258.85		1,000.00
Cuizon, Enrique	110,601.40	28,917.35	457.00	139,975.75	56,000.00	83,975.75	9,741.00	9,741.00	1,873.27		1,000.00

SAMAR-I ELECTRIC COOPERATIVE, INC.
DEFICIENCY WITHHOLDING TAX ON COMPENSATION FOR THE YEAR 1998

Name	Net Salary	Overtime	Salary Adjustment	Total Compensation	Exemption	Taxable Income	13th Month Pay	Other Benefits: 14th Month Pay	Other Benefits: Cash Conversion	Other Benefits: Bonus Adjustment	Other Benefits: Incentive
Daguman, Telesporo	106,049.17		457.00	106,506.17	40,000.00	66,506.17	9,076.85	9,076.85	1,834.42	220.41	1,000.00
Dalwatan, Florencia G.	121,687.30		457.00	122,144.30	48,000.00	74,144.30	10,644.00	10,644.00	2,046.92		1,000.00
Dean, Bernald L.	97,500.30	8,096.42	457.00	106,053.72	25,000.00	81,053.72	6,740.00	8,609.10	-		1,000.00
Dejapin, Eduardo R.	94,378.20		457.00	94,835.20	64,000.00	30,835.20	8,321.00	8,321.00	1,600.19		1,000.00
Delator, Noel P.	121,604.00	2,406.16	457.00	124,467.16	64,000.00	60,467.16	10,644.00	10,644.00	2,046.92		1,000.00
Delmonte Sr., Wilfredo R.	104,155.80	355.40	457.00	104,968.20	64,000.00	40,968.20	9,158.00	9,158.00	-		1,000.00
Endoy Jr., Cenesio C.	111,722.20	9,850.63	457.00	122,029.83	64,000.00	58,029.83	9,808.00	9,808.00	1,886.15		1,000.00
Francisco, Francisco P.	111,773.20		457.00	112,230.20	64,000.00	48,230.20	9,808.00	9,808.00	1,731.05		1,000.00
Galamiton Jr., Jose R.	120,886.12	5,242.52	457.00	126,585.64	64,000.00	62,585.64	8,004.00	10,794.00	-	207.00	1,000.00
Garte, Edgardo H.	104,694.80	6,538.87	457.00	111,690.67	56,000.00	55,690.67	9,221.00	9,221.00	1,773.27		1,000.00
Gordon, Mateo J.	125,270.60		457.00	125,727.60	64,000.00	61,727.60	10,944.00	10,944.00	2,104.62		1,000.00
Guatcho, Ernesto M.	96,831.00	8,472.03	457.00	105,760.03	56,000.00	49,760.03	8,549.00	8,549.00	1,644.04		1,000.00
Julaton, Monico C.	82,769.30	12,809.84	457.00	96,036.14	25,000.00	71,036.14	6,096.00	7,355.00	-		1,000.00
Jumaday, Jose V.	83,298.30	16,046.20	457.00	99,801.50	64,000.00	35,801.50	6,175.00	7,406.00	1,139.30		1,000.00
Lacbayo, Gloria M.	110,043.20	1,117.28	456.75	111,617.23	41,000.00	70,617.23	10,465.40	10,465.40	2,063.59	1,006.85	1,000.00
Latigo, Diodito T.	161,709.30		457.00	162,166.30	32,000.00	130,166.30	14,000.00	14,000.00	2,692.31		1,000.00
Lobedrio, Benedicto C.	110,968.20		457.00	111,425.20	64,000.00	47,425.20	9,741.00	9,741.00	1,873.27		1,000.00
Lubat, Alberto C.	49,444.74	5,143.41	457.00	55,045.15	20,000.00	35,045.15	4,270.30	4,270.30	1,644.04	74.50	1,000.00
Lucido, Edgardo B.	87,322.55	2,191.87	457.00	89,971.42	64,000.00	25,971.42	7,226.88	7,226.88	347.35	1,338.61	1,000.00
Mancol, Peter Anecito D.	95,725.78	35.42	456.75	96,217.95	48,000.00	48,217.95	8,549.00	8,549.00	-	107.18	1,000.00
Mateo, Santiago P.	102,414.40	7,554.28	457.00	110,425.68	56,000.00	54,425.68	9,031.00	9,031.00	1,736.73		1,000.00
Molina, Ricardo J.	103,087.40	23,301.48	457.00	126,845.88	56,000.00	70,845.88	7,005.00	9,094.00	-		1,000.00
Moloboco, Vicente V.	73,343.30		457.00	73,800.30	32,000.00	41,800.30	6,500.00	6,500.00	1,250.00		1,000.00
Muñoz III, Rafael T.	125,270.60		457.00	125,727.60	48,000.00	77,727.60	10,944.00	10,944.00	2,104.62		1,000.00
Navales, Paul S.	102,447.70	8,618.55	457.00	111,523.25	25,000.00	86,523.25	9,031.00	9,031.00	1,736.73		1,000.00
Nicolasora, Leo D.	166,406.80		457.00	166,863.80	64,000.00	102,863.80	14,397.00	14,397.00	2,768.65		1,000.00
Niedo, Cesar C.	49,378.04	6,819.75	457.00	56,654.79	40,000.00	16,654.79	4,038.95	4,038.95	1,644.04	74.50	1,000.00
Ong, Bonchito L.	103,170.80	17,818.93	457.00	121,446.73	64,000.00	57,446.73	9,094.00	9,094.00	1,748.85		1,000.00
Ong, Mariano L.	124,487.30		457.00	124,944.30	56,000.00	68,944.30	10,869.00	10,869.00	2,090.19		1,000.00
Osila, Enrico G.	90,589.20	33,043.04	457.00	124,089.24	48,000.00	76,089.24	8,264.00	8,264.00	1,589.23		1,000.00
Pacheco, Jorge C.	99,283.74	17,348.67	457.00	117,089.41	40,000.00	77,089.41	7,005.00	8,905.20	1,748.85	323.90	1,000.00
Palma, Ruben T.	132,458.20		457.00	132,915.20	40,000.00	92,915.20	11,561.00	11,561.00	2,223.27		1,000.00
Parente, Joseph A.	110,918.10	1,011.96	457.00	112,387.06	40,000.00	72,387.06	9,741.00	9,741.00	1,873.27		1,000.00
Paulino, Nelson F.	104,844.90	2,234.26	457.00	107,536.16	64,000.00	43,536.16	9,221.00	9,221.00	1,773.27		1,000.00
Peñaranda, Pascual D.	102,870.30	28,553.96	457.00	131,881.26	56,000.00	75,881.26	7,005.00	9,094.00	1,748.85		1,000.00

SAMAR-I ELECTRIC COOPERATIVE, INC.
DEFICIENCY WITHHOLDING TAX ON COMPENSATION FOR THE YEAR 1998

Name	Net Salary	Overtime	Salary Adjustment	Total Compensation	Exemption	Taxable Income	Other Benefits: 13th Month Pay	Other Benefits: 14th Month Pay	Other Benefits: Cash Conversion	Other Benefits: Bonus Adjustment	Other Benefits: Incentive
Picson, Enriqueta L.	114.251.45	6.175.92	457.00	120.884.37	32.000.00	88.884.37	9.741.00	9.741.00	1.878.27		1.000.00
Picson Jr., Ramon D.	140.856.25		457.00	141.313.25	32.000.00	109.313.25	12.438.70	12.438.70	2.348.46	102.89	1.000.00
Poño, Wigberto	50.489.00	38.655.00	457.00	89.601.00	25.000.00	64.601.00	4.533.00	4.533.00	1.644.04		1.000.00
Portugaliza, Deodito P.	104.678.20	14.809.06	457.00	119.944.26	56.000.00	63.944.26	9.221.00	9.221.00	1.773.27		1.000.00
Portugaliza, Irenea A.	136.416.90		457.00	136.873.90	48.000.00	88.873.90	11.877.00	11.877.00	2.284.04		1.000.00
Portugaliza, Parecio P.	148.509.30		457.00	148.966.30	64.000.00	84.966.30	12.900.00	12.900.00	2.480.77		1.000.00
Portugaliza, Rubencio B.	110.934.80	2.913.46	457.00	114.305.26	48.000.00	66.305.26	9.741.00	9.741.00	1.873.27		1.000.00
Pueblos, Oscar L.	296.577.60		457.00	297.034.60	32.000.00	265.034.60	25.219.00	25.219.00	-		1.000.00
Rama, Francisco G.	104.172.40		457.00	104.629.40	56.000.00	48.629.40	9.158.00	9.158.00	1.761.15		1.000.00
Rebosura, Juan O.	136.400.20		457.00	136.857.20	64.000.00	72.857.20	11.877.00	11.877.00	2.284.04		1.000.00
Rebucas, Juanito L.	91.742.10		457.00	92.199.10	40.000.00	52.199.10	8.093.00	8.093.00	1.556.00		1.000.00
Ricafort, Jesus S.	124.006.50	12.411.47	457.00	136.874.97	56.000.00	80.874.97	8.122.00	10.869.00	2.090.19		1.000.00
Rosalado, Pablito M.	50.205.70		457.00	50.662.70	25.000.00	25.662.70	4.286.00	4.286.00	-	37.25	1.000.00
Saplad, Teresita D.	111.638.80	6.352.41	457.00	118.448.21	32.000.00	86.448.21	9.808.00	9.808.00	1.886.15		1.000.00
Sarraga, Dionesio B.	104.582.80	19.394.42	457.00	124.434.22	40.000.00	84.434.22	9.221.00	9.221.00	1.773.27		1.000.00
Semillano, Casiano A.	94.377.70	8.321.00	457.00	103.155.70	32.000.00	71.155.70	8.321.00	8.321.00	1.600.19		1.000.00
Semillano, William R.	103.069.30	9.094.00	457.00	112.620.30	56.000.00	56.620.30	9.094.00	9.094.00	1.748.85		1.000.00
Serrano, Socorro	152.793.70	13.253.00	456.75	166.503.45	32.000.00	134.503.45	13.253.00	13.253.00	2.548.65		1.000.00
Serrato, Imelda A.	103.405.40		457.00	103.862.40	40.000.00	63.862.40	9.094.00	9.094.00	1.748.85		1.000.00
Simbulas, Dionisio D.	50.505.70	362.10	457.00	51.324.80	64.000.00	(12.675.20)	4.533.00	4.533.00	1.473.46		1.000.00
Simbulas, Eleuterio T.	94.563.10		457.00	95.020.10	64.000.00	31.020.10	8.264.00	8.264.00	1.589.23		1.000.00
Sollano, Segundo M.	102.648.65		457.00	103.105.65	40.000.00	63.105.65	9.031.00	9.031.00	1.736.73		1.000.00
Suello, Celso T.	105.163.30	23.980.26	457.00	129.600.56	56.000.00	73.600.56	9.285.00	9.285.00	1.785.58		1.000.00
Sultan, Lou D.	108.419.53	1.387.67	457.00	110.264.20	56.000.00	54.264.20	9.539.00	9.539.00	1.834.42	10.40	1.000.00
Tan, Merlita M.	104.138.80	487.93	457.00	105.083.73	64.000.00	41.083.73	9.158.00	9.158.00	1.761.15		1.000.00
Tarrayo, Dionesio C.	103.420.33	335.71	457.00	104.213.04	64.000.00	40.213.04	9.158.00	9.158.00	-	50.20	1.000.00
Templonuevo, Eddie V.	103.738.80	18.864.39	457.00	123.060.19	56.000.00	67.060.19	9.158.00	9.158.00	1.761.15		1.000.00
Tizon, Elena V.	105.396.30	13.992.54	457.00	119.845.84	56.000.00	63.845.84	9.285.00	9.285.00	1.785.58		1.000.00
Ventures, Florencio A.	125.103.80	7.180.78	457.00	132.741.58	64.000.00	68.741.58	8.240.00	10.944.00	2.104.62		1.000.00
Ventures, Romeo C.	111.771.20		457.00	112.228.20	40.000.00	72.228.20	9.808.00	9.808.00	1.886.15		1.000.00
Verzosa, Eduardo B.	102.531.10	9.386.27	457.00	112.374.37	64.000.00	48.374.37	9.031.00	9.031.00	1.736.73		1.000.00
Velasco, Romeo A.	103.132.70	14.183.87	457.00	117.773.57	64.000.00	53.773.57	9.158.00	9.158.00	1.761.15		1.000.00
Victoria, Deolita B.	114.773.00	6.770.29	456.75	122.000.04	48.000.00	74.000.04	10.077.00	10.077.00	1.937.88		1.000.00
Yangzon, Rafael L.	102.581.20	2.721.75	457.00	105.759.95	56.000.00	49.759.95	9.031.00	9.031.00	1.736.73		1.000.00
Ygbuhay, Vicente G.	92.071.04	8.036.60	457.00	100.564.64	56.000.00	44.564.64	8.036.60	8.036.60			1.000.00

SAMAR-I ELECTRIC COOPERATIVE, INC.
DEFICIENCY WITHHOLDING TAX ON COMPENSATION FOR THE YEAR 1998

								Other Benefits			
Name	Net Salary	Overtime	Salary Adjustment	Total Compensation	Exemption	Taxable Income	13th Month Pay	14th Month Pay	Cash Conversion	Bonus Adjustment	Incentive
Patalinghug, Dionesio			457.00	457.00		457.00					
Pagunsan, Arlyn	34,126.76		324.45	34,451.21		34,451.21					
Pueblos, Joenel			410.55	410.55		410.55					
Beduya, Roderick	37,213.15		412.50	37,625.65		37,625.65					
Portugaliza, Renato	43,209.65		410.55	43,620.20		43,620.20					
Zarzata, Leo	37,780.75		375.00	38,155.75		38,155.75					
Ignacio, Bernardo	40,874.73		412.50	41,287.23		41,287.23					
Monares, Serafin	44,982.29		390.00	45,372.29		45,372.29					
Baloca, Ildefonso	40,796.13		397.50	41,193.63		41,193.63					
Lepata, Melvin	42,469.15		375.00	42,844.15		42,844.15					
Mondaya, Bernardo	33,879.55		315.00	34,194.55		34,194.55					
Cruda, Reynaldo	50,645.01		465.00	51,110.01		51,110.01					
Semillano, Casiano for	50,354.40		465.00	50,819.40		50,819.40					
Tarrayo, Danilo	50,645.01		465.00	51,110.01		51,110.01					
Santos, Roberto	40,473.54		370.80	40,844.34		40,844.34					
Salazar, Vicente	33,457.70		408.75	33,866.45		33,866.45					
Mahinay, Arturo	42,831.83		390.00	43,221.83		43,221.83					
Monsor, Ernesto	48,238.83		481.95	48,720.78		48,720.78					
Savino, Joselito	48,169.61		474.45	48,644.06		48,644.06					
Yangzon, Renato	29,566.80		225.00	29,791.80		29,791.80					
Burca, Eduardo	40,256.04			40,256.04		40,256.04					
Total	**12,132,613.57**	**735,122.88**	**56,009.75**	**12,923,746.20**	**5,110,000.00**	**7,813,746.20**	**968,879.78**	**996,789.48**	**165,837.62**	**3,798.08**	**105,000.00**

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SAMAR-I ELECTRIC CO
DEFICIENCY WITHHOL

Name	Rice	Bonus	Cola	Representation	Total 13th Month Pay & Other Benefits	Excess of P30K	Taxable Income	Tax Due	Tax W/held	Deficiency
	Other Benefits									
Advincula, Maria Amor	7,602.74	4,660.80	4,308.00		27,937.47	-	26,284.79	2,128.48	3,152.40	(1,023.92)
Aguilar, Romeo N.	7,800.00	13,061.50	4,380.00	13,200.00	64,590.27	34,590.27	108,445.27	16,189.05	9,179.60	7,009.45
Alegria, Alfredo A.	7,800.00	6,963.00	4,380.00		35,230.27	5,230.27	52,386.27	5,857.94	5,073.40	784.54
Anaviso, William C.	7,800.00	4,533.10	4,380.00		28,029.10	-	(5,037.30)	-	-	-
Antivo, Edelberto A.	7,800.00	9,285.10	4,380.00		42,820.68	12,820.68	87,168.44	11,933.69	9,897.58	2,036.11
Arabejo, Marcelino	7,800.00	9,094.10	4,380.00		42,210.95	12,210.95	71,753.80	8,850.76	6,931.52	1,919.24
Arriega, Alberto N.	7,800.00	9,031.00	4,380.00		42,009.73	12,009.73	75,685.79	9,637.16	7,551.48	2,085.68
Ayong, Vicente B.	7,800.00	9,285.00	4,380.00		42,820.58	12,820.58	102,289.79	14,957.96	12,393.84	2,564.12
Balasbas, Edilberto R.	7,643.84	10,534.00	4,323.00		42,454.64	12,454.64	78,440.94	10,188.19	7,897.95	2,290.24
Baldomaro, Leo L.	7,800.00	15,600.10	4,380.00	19,200.00	74,194.41	44,194.41	158,360.71	27,090.18	17,333.26	9,756.92
Balios, Nathaniel N.	7,800.00	11,561.10	4,380.00		50,086.37	20,086.37	113,151.32	17,130.26	13,113.04	4,017.22
Balios, Placida P.	7,800.00	15,600.00	4,380.00	19,200.00	78,672.31	48,672.31	178,838.86	32,209.71	20,533.26	11,676.45
Barandino, Nida Y.	7,800.00	9,772.50	4,380.00		44,177.58	14,177.58	87,552.58	12,010.52	9,177.08	2,833.44
Barral, Agnes P.	7,800.00	9,221.00	4,380.00		40,843.00	10,843.00	82,410.70	10,982.14	8,813.54	2,168.60
Batulan, Billy G.	7,800.00	9,221.00	4,380.00		42,616.27	12,616.27	90,189.35	12,537.87	10,014.62	2,523.25
Beso, Tomas T.	7,800.00	9,285.10	4,380.00		42,820.68	12,820.68	66,494.10	7,974.11	6,483.84	1,490.27
Biliran Jr., Arsenio G.	7,800.00	9,094.10	4,380.00		42,210.95	12,210.95	81,861.07	10,872.21	8,447.52	2,424.69
Biliran, Editha G.	7,800.00	15,600.10	4,380.00	19,200.00	78,672.41	48,672.41	185,801.71	33,950.43	21,919.92	12,030.51
Bocaboc, Rodolfo C.	7,800.00	9,031.10	4,380.00		40,273.10	10,273.10	57,378.50	6,606.78	5,065.81	1,540.97
Bordallo, Angel M.	7,800.00	9,593.92	4,380.00		42,572.65	12,572.65	79,410.43	10,382.09	8,047.88	2,334.21
Briones, Luz L.	7,800.00	9,221.10	4,380.00		42,616.37	12,616.37	63,894.97	7,584.25	5,739.04	1,845.21
Burca, Valeriano M.	7,800.00	9,808.10	4,380.00		44,490.25	14,490.25	90,474.66	12,594.93	9,716.88	2,878.05
Bustamante, Tortillano C.	7,800.00	7,406.10	4,380.00		35,591.53	5,591.53	85,217.63	11,543.53	10,425.42	1,118.11
Cabanado, Emmanuel G.	7,800.00	15,600.00	4,380.00	19,200.00	78,672.31	48,672.31	154,334.41	26,083.60	15,733.26	10,350.34
Cabañas, Ceferino F.	7,800.00	9,607.00	4,380.00		43,294.25	13,294.25	67,111.75	8,066.76	6,072.58	1,994.18
Cacait, Jose Y.	7,800.00	9,031.10	4,380.00		42,009.83	12,009.83	67,115.43	8,067.31	6,265.81	1,801.50
Calagos, Cesar D.	7,800.00	6,963.10	4,380.00		35,408.14	5,408.14	44,564.14	4,684.62	3,873.40	811.22
Calagos, Geronima S.	7,800.00	9,094.10	4,380.00		41,801.04	11,801.04	97,683.95	14,036.79	11,572.58	2,464.21
Callosa, Teresita S.	7,800.00	9,808.00	4,380.00		44,490.15	14,490.15	95,504.62	13,600.92	10,702.89	2,898.03
Cano, Iluminada A.	7,800.00	9,285.00	4,380.00		41,148.63	11,148.63	88,620.17	12,224.03	9,994.31	2,229.72
Capote, Ricardo A.	7,800.00	9,031.00	4,380.00		42,009.73	12,009.73	57,454.16	6,618.12	4,816.74	1,801.38
Catalan, Roberto D.	7,800.00	8,264.00	4,380.00		39,561.23	9,561.23	75,926.92	9,685.38	7,930.91	1,754.47
Caviero, Ric B.	7,800.00	9,031.00	4,380.00		42,107.42	12,107.42	59,212.82	6,881.92	5,065.81	1,816.11
Cruda, Allan N.	7,800.00	6,546.00	4,380.00		33,122.85	3,122.85	29,850.03	2,485.00	2,172.73	312.27
Cuizon, Enrique	7,800.00	9,741.00	4,380.00		44,276.27	14,276.27	98,252.02	14,150.40	11,295.15	2,855.25

SAMAR-I ELECTRIC CO
DEFICIENCY WITHHOL

Name	Rice	Bonus	Cola	Representation	Total 13th Month Pay & Other Benefits	Excess of P30K	Taxable Income	Tax Due	Tax W/held	Deficiency
	Other Benefits									
Daguman, Telesporo	7,635.60	10,419.90	4,320.00		43,584.03	13,584.03	80,090.20	10,518.04	7,970.93	2,547.11
Dalwatan, Florencia G.	7,800.00	10,644.00	4,380.00		47,158.92	17,158.92	91,303.22	12,760.64	9,328.86	3,431.78
Dean, Bernald L.	7,800.00	8,609.10	4,380.00		37,138.20	7,138.20	88,191.92	12,138.38	10,712.46	1,425.92
Dejapin, Eduardo R.	7,800.00	8,321.00	4,380.00		39,743.19	9,743.19	40,578.39	4,086.76	2,625.28	1,461.48
Delator, Noel P.	7,800.00	10,644.00	4,380.00		47,158.92	17,158.92	77,626.08	10,025.22	7,081.53	2,943.69
Delmonte Sr., Wilfredo R.	7,800.00	9,158.10	4,380.00		40,654.10	10,654.10	51,622.30	5,743.35	4,145.23	1,598.12
Endoy Jr., Cenesio C.	7,800.00	9,808.10	4,380.00		44,490.25	14,490.25	72,520.08	9,004.02	5,926.83	3,077.19
Francisco, Francisco P.	7,800.00	9,963.10	4,380.00		44,490.15	14,490.15	62,720.35	7,408.05	5,234.38	2,173.67
Galamiton Jr., Jose R.	7,569.86	10,173.05	4,296.00		42,043.91	12,043.91	74,629.55	9,425.91	7,388.01	2,037.90
Garte, Edgardo H.	7,800.00	9,221.00	4,380.00		42,616.27	12,616.27	68,306.94	8,246.04	6,353.60	1,892.44
Gordon, Mateo J.	7,800.00	10,944.00	4,380.00		48,116.62	18,116.62	79,844.22	10,468.84	7,259.14	3,209.70
Guatcho, Ernesto M.	7,800.00	8,549.00	4,380.00		40,471.04	10,471.04	60,231.07	7,034.66	5,464.00	1,570.66
Julaton, Monico C.	7,800.00	7,355.00	4,380.00		33,986.00	3,986.00	75,022.14	9,504.43	8,707.33	797.10
Jumaday, Jose V.	7,800.00	7,406.00	4,380.00		35,306.30	5,306.30	41,107.80	4,166.17	3,370.23	795.94
Lacbayo, Gloria M.	7,800.00	9,737.17	4,380.00		46,918.41	16,918.41	87,535.64	12,007.13	8,623.45	3,383.68
Latigo, Diodito T.	7,800.00	15,600.00	4,380.00	19,200.00	78,672.31	48,672.31	178,838.61	32,209.65	20,533.26	11,676.39
Lobedrio, Benedicto C.	7,800.00	9,741.00	3,650.00		43,546.27	13,546.27	60,971.47	7,145.72	5,113.78	2,031.94
Lubat, Alberto C.	7,635.61	4,597.00	4,320.00		27,811.75	-	35,045.15	3,256.77	3,346.77	(90.00)
Lucido, Edgardo B.	5,602.74	8,944.00	3,578.00		35,264.46	5,264.46	31,235.88	2,685.38	2,107.14	578.24
Mancol, Peter Anecito D.	7,800.00	8,197.60	4,320.00		38,522.78	8,522.78	56,740.73	6,511.11	5,227.41	1,283.70
Mateo, Santiago P.	7,800.00	9,031.00	4,380.00		42,009.73	12,009.73	66,435.41	7,965.31	6,163.93	1,801.38
Molina, Ricardo J.	7,800.00	9,094.00	4,380.00		38,373.00	8,373.00	79,218.88	10,343.78	8,669.18	1,674.60
Moloboco, Vicente V.	7,800.00	6,500.00	4,380.00		33,930.00	3,930.00	45,730.30	4,859.55	4,270.05	589.50
Muñoz III, Rafael T.	7,800.00	10,944.00	4,380.00		48,116.62	18,116.62	95,844.22	13,668.84	10,099.52	3,569.32
Navales, Paul S.	7,800.00	9,031.00	4,380.00		42,009.73	12,009.73	98,532.98	14,206.60	11,804.75	2,401.85
Nicolasora, Leo D.	7,800.00	15,997.00	4,380.00	19,200.00	79,939.65	49,939.65	152,803.45	25,700.86	15,072.76	10,628.10
Niedo, Cesar C.	7,734.24	4,977.40	4,356.00		27,864.08	-	16,654.79	1,165.48	1,165.48	(0.00)
Ong, Bonchito L.	7,800.00	9,094.00	4,380.00		42,210.85	12,210.85	69,657.58	8,448.64	6,617.01	1,831.63
Ong, Mariano L.	7,800.00	10,869.00	4,380.00		47,877.19	17,877.19	86,821.49	11,864.30	8,326.65	3,537.65
Osila, Enrico G.	7,800.00	8,264.00	4,380.00		39,561.23	9,561.23	85,650.47	11,630.09	10,218.85	1,411.24
Pacheco, Jorge C.	7,372.59	8,216.75	4,224.00		38,796.29	8,796.29	85,885.70	11,677.14	9,724.47	1,952.67
Palma, Ruben T.	7,800.00	11,561.00	4,380.00		50,086.27	20,086.27	113,001.47	17,100.29	13,113.04	3,987.25
Parente, Joseph A.	7,800.00	9,741.00	4,380.00		44,276.27	14,276.27	86,663.33	11,832.67	9,009.44	2,823.23
Paulino, Nelson F.	7,800.00	9,221.00	4,380.00		42,616.27	12,616.27	56,152.43	6,422.86	4,530.41	1,892.45
Peñaranda, Pascual D.	7,800.00	9,094.00	4,380.00		40,121.85	10,121.85	86,003.11	11,700.62	9,676.31	2,024.31

SAMAR-I ELECTRIC CO
DEFICIENCY WITHHOL

Name	Rice	Bonus	Cola	Representation	Total 13th Month Pay & Other Benefits	Excess of P30K	Taxable Income	Tax Due	Tax W/held	Deficiency
	Other Benefits									
Picson, Enriqueta L.	7.800.00	9.741.00	4.380.00		44.281.27	14.281.27	103.165.64	15.133.13	11.586.86	3.546.27
Picson Jr., Ramon D.	7.638.71	13.374.80	4.321.13	13.200.00	66.863.39	36.863.39	146.176.64	24.044.16	16.021.81	8.022.35
Poño, Wigberto	7.800.00	4.533.00	4.380.00		28.423.04	-	64.601.00	7.690.15	2.143.86	5.546.29
Portugaliza, Deodito P.	7.800.00	9.221.00	4.380.00		42.616.27	12.616.27	76.560.53	9.812.11	7.660.19	2.151.92
Portugaliza, Irenea A.	7.800.00	12.977.00	4.380.00	13.200.00	65.395.04	35.395.04	124.268.94	19.353.79	12.274.78	7.079.01
Portugaliza, Parecio P.	7.800.00	14.200.00	4.380.00	15.600.00	71.260.77	41.260.77	126.227.07	19.745.41	11.574.10	8.171.31
Portugaliza, Rubencio B.	7.800.00	9.741.00	4.380.00		44.276.27	14.276.27	80.581.53	10.616.31	7.945.79	2.670.52
Pueblos, Oscar L.	7.800.00	30.419.00		62.400.00	152.057.00	122.057.00	387.091.60	91.127.48	54.373.28	36.754.20
Rama, Francisco G.	7.800.00	9.158.00	4.380.00		42.415.15	12.415.15	61.044.55	7.156.68	5.294.41	1.862.27
Rebosura, Juan O.	7.800.00	12.977.00	4.380.00	13.200.00	65.395.04	35.395.04	108.252.24	16.150.45	9.071.44	7.079.01
Rebucas, Juanito L.	7.800.00	8.093.00	4.380.00		39.015.00	9.015.00	61.214.10	7.182.12	5.829.87	1.352.25
Ricafort, Jesus S.	7.800.00	10.869.00	4.380.00		45.130.19	15.130.19	96.005.16	13.701.03	10.691.15	3.009.88
Rosalado, Pablito M.	7.767.12	4.717.70	4.380.00		26.474.07	-	25.662.70	2.066.27	2.073.35	(7.08)
Saplad, Teresita D.	7.800.00	9.808.00	4.380.00		44.490.15	14.490.15	100.938.36	14.687.67	11.893.64	2.794.03
Sarraga, Dionesio B.	7.800.00	9.222.20	4.380.00		42.617.47	12.617.47	97.051.69	13.910.34	11.346.86	2.563.48
Semillano, Casiano A.	7.800.00	8.321.00	4.380.00		39.743.19	9.743.19	80.898.89	10.679.78	7.425.28	3.254.50
Semillano, William R.	7.800.00	9.093.64	4.380.00		42.210.49	12.210.49	68.830.79	8.324.62	7.727.91	596.71
Serrano, Socorro	7.800.00	14.853.00	4.380.00	19.200.00	76.287.65	46.287.65	180.791.10	32.697.78	18.750.49	13.947.29
Serrato, Imelda A.	7.800.00	9.094.00	4.380.00		42.210.85	12.210.85	76.073.25	9.714.65	7.579.21	2.135.44
Simbulas, Dionisio D.	7.800.00	4.533.00	4.380.00		28.252.46	-	(12.675.20)	-	-	-
Simbulas, Eleuterio T.	7.800.00	8.264.00	3.650.00		38.831.23	8.831.23	39.851.33	3.977.70	2.584.47	1.393.23
Sollano, Segundo M.	7.800.00	9.031.00	4.380.00		42.009.73	12.009.73	75.115.38	9.523.08	7.465.85	2.057.23
Suello, Celso T.	7.800.00	9.285.00	4.380.00		42.820.58	12.820.58	86.421.14	11.784.23	9.230.01	2.554.22
Sultan, Lou D.	7.800.00	9.507.80	4.380.00		43.610.62	13.610.62	67.874.82	8.181.22	6.139.64	2.041.58
Tan, Merlita M.	7.800.00	9.158.00	4.380.00		42.415.15	12.415.15	53.498.88	6.024.83	4.162.60	1.862.23
Tarrayo, Dionesio C.	7.734.24	9.007.40	4.356.00		40.463.84	10.463.84	50.676.88	5.601.53	4.054.46	1.547.07
Templonuevo, Eddie V.	7.800.00	9.158.00	4.380.00		42.415.15	12.415.15	79.475.34	10.395.07	8.066.53	2.328.54
Tizon, Elena V.	7.800.00	9.285.00	4.380.00		42.820.58	12.820.58	76.666.42	9.833.28	7.576.88	2.256.40
Ventures, Florencio A.	7.800.00	10.944.00	4.380.00		45.412.62	15.412.62	84.154.20	11.330.84	8.311.28	3.019.56
Ventures, Romeo C.	7.800.00	9.808.00	4.380.00		44.490.15	14.490.15	86.718.35	11.843.67	8.945.74	2.897.93
Verzosa, Eduardo B.	7.800.00	9.031.00	4.380.00		42.009.73	12.009.73	60.384.10	7.057.62	5.241.23	1.816.39
Velasco, Romeo A.	7.800.00	9.045.45	4.380.00		42.302.60	12.302.60	66.076.17	7.911.43	6.111.04	1.800.39
Victoria, Deolita B.	7.800.00	10.078.50	4.380.00		45.350.38	15.350.38	89.350.42	12.370.08	9.310.15	3.059.93
Yangzon, Rafael L.	7.800.00	9.031.00	4.380.00		42.009.73	12.009.73	61.769.68	7.265.45	5.468.57	1.796.88
Ygbuhay, Vicente G.	7.800.00	8.242.55	4.356.00		37.471.75	7.471.75	52.036.39	5.805.46	5.772.80	32.66

SAMAR-I ELECTRIC CO
DEFICIENCY WITHHOL

Name	Rice	Bonus	Cola	Representation	Total 13th Month Pay & Other Benefits	Excess of P30K	Taxable Income	Tax Due	Tax W/held	Deficiency
	Other Benefits									
Patalinghug, Dionesio			730.00		730.00	-	457.00	22.85		22.85
Pagunsan, Arlyn					-	-	34,451.21	3,167.68		3,167.68
Pueblos, Joenel					-	-	410.55	20.53		20.53
Beduya, Roderick					-	-	37,625.65	3,643.85		3,643.85
Portugaliza, Renato					-	-	43,620.20	4,543.03		4,543.03
Zarzata, Leo					-	-	38,155.75	3,723.36		3,723.36
Ignacio, Bernardo					-	-	41,287.23	4,193.08		4,193.08
Monares, Serafin					-	-	45,372.29	4,805.84		4,805.84
Baloca, Ildefonso					-	-	41,193.63	4,179.04		4,179.04
Lepata, Melvin					-	-	42,844.15	4,426.62		4,426.62
Mondaya, Bernardo					-	-	34,194.55	3,129.18		3,129.18
Cruda, Reynaldo					-	-	51,110.01	5,666.50		5,666.50
Semillano, Casiano for					-	-	50,819.40	5,622.91		5,622.91
Tarrayo, Danilo					-	-	51,110.01	5,666.50		5,666.50
Santos, Roberto					-	-	40,844.34	4,126.65		4,126.65
Salazar, Vicente					-	-	33,866.45	3,079.97		3,079.97
Mahinay, Arturo					-	-	43,221.83	4,483.27		4,483.27
Monsor, Ernesto					-	-	48,720.78	5,308.12		5,308.12
Savino, Joselito					-	-	48,644.06	5,296.61		5,296.61
Yangzon, Renato					-	-	29,791.80	2,479.18		2,479.18
Burca, Eduardo					-	-	40,256.04	4,038.41		4,038.41
Total	**815,137.29**	**1,021,954.53**	**453,308.13**	**265,200.00**	**4,795,904.91**	**1,660,382.94**	**9,474,129.14**	**1,317,053.01**	**897,092.05**	**419,960.96**

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SAMAR-I ELECTRIC COOPERATIVE, INC.
DEFICIENCY WITHHOLDING TAX ON COMPENSATION FOR THE YEAR 1999

Name	Gross Compensation	SSS/Medicare	Net Salary	Overtime/Per Diem	Total Compensation	Exemption	Taxable Income	13th Month Pay	Other Benefits: 14th Month Pay	Other Benefits: Cash Conversion	Other Benefits: Incentive for 1000 Sys. Award
Advincula, Maria Amor	100,324.79	4,966.40	95,358.39		95,358.39	25,000.00	70,358.39	8,549.00	8,549.00	1,644.04	1,000.00
Aguilar, Romeo N.	145,458.86	6,283.50	139,175.36		139,175.36	64,000.00	75,175.36	11,961.00	11,961.00	2,300.19	-
Alegria, Alfredo A.	83,441.54	4,449.60	78,991.94		78,991.94	32,000.00	46,991.94	6,963.00	6,963.00	803.42	1,000.00
Anaviso, William C.	76,674.10	4,200.30	72,473.80		72,473.80	56,000.00	16,473.80	6,500.00	6,500.00	-	1,000.00
Antivo, Edelberto A.	133,954.87	5,950.10	128,004.77		128,004.77	48,000.00	80,004.77	9,285.00	9,285.00	1,785.58	1,000.00
Arabejo, Marcelino	130,417.29	5,866.60	124,550.69		124,550.69	64,000.00	60,550.69	9,094.00	9,094.00	1,748.85	1,000.00
Arriega, Alberto N.	117,576.18	5,566.50	112,009.68		112,009.68	48,000.00	64,009.68	9,031.00	9,031.00	1,736.73	1,000.00
Ayong, Vicente B.	138,109.54	6,083.60	132,025.94		132,025.94	40,000.00	92,025.94	9,285.00	9,285.00	1,785.58	1,000.00
Balasbas, Edilberto R.	130,770.62	6,050.10	124,720.52		124,720.52	64,000.00	60,720.52	10,869.00	10,869.00	416.65	1,000.00
Baldomaro, Leo L.	168,000.00	6,283.50	161,716.50		161,716.50	48,000.00	113,716.50	14,000.00	14,000.00	2,692.31	1,000.00
Balios, Nathaniel N.	138,732.00	6,167.00	132,565.00		132,565.00	40,000.00	92,565.00	11,561.00	11,561.00	2,223.27	1,000.00
Balios, Placida P.	168,000.00	6,283.50	161,716.50		161,716.50	32,000.00	129,716.50	14,000.00	13,000.00	2,692.31	1,000.00
Barandino, Nida Y.	110,652.00	5,266.70	105,385.30		105,385.30	32,000.00	73,385.30	9,221.00	9,221.00	-	1,000.00
Barral, Agnes P.	117,196.24	5,566.60	111,629.64		111,629.64	32,000.00	79,629.64	9,741.00	9,741.00	1,810.83	1,000.00
Batulan, Billy G.	127,099.10	5,783.40	121,315.70		121,315.70	40,000.00	81,315.70	9,221.00	9,221.00	1,773.27	1,000.00
Beso, Tomas T.	117,529.02	5,566.80	111,962.22		111,962.22	56,000.00	55,962.22	9,285.00	9,285.00	1,785.58	1,000.00
Biliran Jr., Arsenio G.	120,982.49	5,699.90	115,282.59		115,282.59	40,000.00	75,282.59	9,094.00	9,094.00	1,748.85	1,000.00
Biliran, Editha G.	168,000.00	6,283.50	161,716.50		161,716.50	25,000.00	136,716.50	14,000.00	14,000.00	2,692.31	1,000.00
Bocaboc, Rodolfo C.	108,372.00	5,083.30	103,288.70		103,288.70	56,000.00	47,288.70	9,031.00	9,031.00	-	1,000.00
Bordallo, Angel M.	72,396.45	3,500.00	68,896.45		68,896.45	40,000.00	28,896.45	9,031.00	-	-	1,000.00
Briones, Luz L.	119,207.49	5,683.00	113,524.49		113,524.49	64,000.00	49,524.49	9,808.00	9,808.00	1,886.15	1,000.00
Burca, Valeriano M.	105,872.59	5,366.80	100,505.79		100,505.79	32,000.00	68,505.79	7,406.00	7,406.00	1,424.23	1,000.00
Bustamante, Tortillano C.	148,235.77	6,266.80	141,968.97		141,968.97	64,000.00	77,968.97	9,221.00	9,221.00	1,773.27	1,000.00
Cabanado, Emmanuel G.	168,000.00	6,283.50	161,716.50		161,716.50	56,000.00	105,716.50	14,000.00	14,000.00	2,692.31	1,000.00
Cabañas, Ceferino F.	115,284.00	5,450.40	109,833.60		109,833.60	56,000.00	53,833.60	9,607.00	9,607.00	1,293.25	1,000.00
Cacait, Jose Y.	108,372.00	5,250.00	103,122.00		103,122.00	48,000.00	55,122.00	9,031.00	9,031.00	1,736.73	1,000.00
Calagos, Cesar D.	85,043.98	4,483.00	80,560.98		80,560.98	40,000.00	40,560.98	6,963.00	6,963.00	1,339.04	1,000.00
Callosa, Teresita S.	117,696.00	5,649.60	112,046.40		112,046.40	32,000.00	80,046.40	9,808.00	9,808.00	1,886.15	1,000.00
Calagos, Geronima S.	119,817.81	5,733.40	114,084.41		114,084.41	25,000.00	89,084.41	9,539.00	9,539.00	1,834.42	1,000.00
Cano, Iluminada A.	112,793.67	5,467.00	107,326.67		107,326.67	33,000.00	74,326.67	9,285.00	9,285.00	357.12	1,000.00
Capote, Ricardo A.	117,130.82	5,566.60	111,564.22		111,564.22	64,000.00	47,564.22	9,031.00	9,031.00	1,736.73	1,000.00
Catalan, Roberto D.	127,037.75	5,766.70	121,271.05		121,271.05	48,000.00	73,271.05	8,264.00	8,265.00	1,589.23	1,000.00
Caviero, Ric B.	113,960.00	5,433.70	108,526.30		108,526.30	56,000.00	52,526.30	9,539.00	9,539.00	1,834.42	1,000.00
Cruda, Allan N.	103,735.58	5,100.20	98,635.38		98,635.38	64,000.00	34,635.38	6,546.00	6,546.00	1,258.85	-
Cuizon, Enrique	157,920.25	6,266.80	151,653.45		151,653.45	56,000.00	95,653.45	9,741.00	9,741.00	1,873.27	1,000.00
Daguman, Telesporo	113,056.75	5,400.30	107,656.45		107,656.45	40,000.00	67,656.45	9,539.00	9,539.00	1,834.42	1,000.00
Dalwatan, Florencia G.	127,728.00	5,850.00	121,878.00		121,878.00	48,000.00	73,878.00	10,644.00	10,644.00	2,046.92	1,000.00

SAMAR-I ELECTRIC COOPERATIVE, INC.
DEFICIENCY WITHHOLDING TAX ON COMPENSATION FOR THE YEAR 1999

									Other Benefits		
Name	Gross Compensation	SSS/Medicare	Net Salary	Overtime/Per Diem	Total Compensation	Exemption	Taxable Income	13th Month Pay	14th Month Pay	Cash Conversion	Incentive for 1000 Sys. Award
Dejapin, Eduardo R.	102,307.73	5,083.00	97,224.73		97,224.73	56,000.00	41,224.73	8,321.00	8,321.00	1,600.19	1,000.00
Delator, Noel P.	127,728.00	5,880.00	121,848.00		121,848.00	64,000.00	57,848.00	13,253.00	10,644.00	2,046.92	1,000.00
Delmonte Sr., Wilfredo R.	109,293.84	5,233.30	104,060.54		104,060.54	64,000.00	40,060.54	9,158.00	9,158.00	-	1,000.00
Endoy Jr., Cenesio C.	118,864.89	5,649.60	113,215.29		113,215.29	64,000.00	49,215.29	9,808.00	9,808.00	1,886.15	1,000.00
Francisco, Francisco P.	117,696.00	5,649.60	112,046.40		112,046.40	64,000.00	48,046.40	9,808.00	9,808.00	1,886.15	1,000.00
Galamiton Jr., Jose R.	129,173.69	5,900.10	123,273.59		123,273.59	64,000.00	59,273.59	10,794.00	10,794.00	-	1,000.00
Garte, Edgardo H.	117,738.28	5,583.10	112,155.18		112,155.18	56,000.00	56,155.18	9,221.00	9,221.00	1,773.27	1,000.00
Gordon, Mateo J.	131,328.00	6,050.40	125,277.60		125,277.60	64,000.00	61,277.60	10,944.00	10,944.00	2,104.62	1,000.00
Guatcho, Ernesto M.	107,787.64	5,250.00	102,537.64		102,537.64	56,000.00	46,537.64	8,549.00	8,549.00	1,644.04	1,000.00
Julaton, Monico C.	102,517.64	5,116.80	97,400.84		97,400.84	32,000.00	65,400.84	7,355.00	7,355.00	416.78	1,000.00
Jumaday, Jose V.	105,741.99	5,233.40	100,508.59		100,508.59	64,000.00	36,508.59	7,406.00	7,406.00	1,139.39	1,000.00
Lachayo, Gloria M.	127,640.52	5,850.00	121,790.52		121,790.52	41,000.00	80,790.52	10,644.00	10,644.00	2,046.92	1,000.00
Latigo, Diodito T.	168,000.00	6,283.50	161,716.50		161,716.50	32,000.00	129,716.50	14,000.00	14,000.00	2,692.31	1,000.00
Lobedrio, Benedicto C.	116,892.00	5,450.40	111,441.60		111,441.60	64,000.00	47,441.60	9,741.00	9,741.00	1,873.27	1,000.00
Lubat, Alberto C.	107,178.40	5,250.30	101,928.10		101,928.10	20,000.00	81,928.10	8,549.00	8,549.00	1,644.04	1,000.00
Lucido, Edgardo B.	111,044.16	5,333.40	105,710.76		105,710.76	64,000.00	41,710.76	9,031.00	9,031.00	694.69	1,000.00
Mancol, Peter Anecito D.	113,478.00	5,417.00	108,061.00		108,061.00	48,000.00	60,061.00	9,539.00	9,539.00	-	1,000.00
Mateo, Santiago P.	116,536.99	5,533.30	111,003.69		111,003.69	56,000.00	55,003.69	9,031.00	9,031.00	1,736.73	1,000.00
Molina, Ricardo J.	127,087.43	5,800.10	121,287.33		121,287.33	56,000.00	65,287.33	9,094.00	9,094.00	-	-
Moloboco, Vicente V.	78,918.28	4,300.20	74,618.08		74,618.08	32,000.00	42,618.08	6,500.00	6,500.00	1,250.00	1,000.00
Muñoz III, Rafael T.	131,328.00	6,050.40	125,277.60		125,277.60	48,000.00	77,277.60	10,944.00	10,944.00	2,104.62	1,000.00
Navales, Paul S.	116,536.99	5,566.60	110,970.39		110,970.39	25,000.00	85,970.39	9,031.00	9,031.00	1,736.73	1,000.00
Nicolasora, Leo D.	172,764.00	6,283.50	166,480.50		166,480.50	64,000.00	102,480.50	14,397.00	14,397.00	2,768.65	1,000.00
Niedo, Cesar C.	107,046.37	5,283.60	101,762.77		101,762.77	48,000.00	53,762.77	8,549.00	8,549.00	1,644.04	1,000.00
Ong, Bonchito L.	137,511.55	6,016.80	131,494.75		131,494.75	64,000.00	67,494.75	9,094.00	9,094.00	1,748.85	1,000.00
Ong, Mariano L.	130,428.00	6,050.40	124,377.60		124,377.60	56,000.00	68,377.60	10,869.00	10,869.00	2,090.19	1,000.00
Osila, Enrico G.	133,660.25	6,066.80	127,593.45		127,593.45	48,000.00	79,593.45	8,264.00	8,264.00	1,589.23	1,000.00
Pacheco, Jorge C.	123,888.00	5,766.70	118,121.30		118,121.30	40,000.00	78,121.30	9,094.00	9,094.00	1,748.85	1,000.00
Palma, Ruben T.	138,732.00	6,166.60	132,565.40		132,565.40	40,000.00	92,565.40	11,561.00	11,561.00	2,223.27	1,000.00
Parente, Joseph A.	118,344.58	5,550.00	112,794.58		112,794.58	40,000.00	72,794.58	9,741.00	9,741.00	1,873.27	1,000.00
Paulino, Nelson F.	112,205.69	5,499.80	106,705.89		106,705.89	64,000.00	42,705.89	9,221.00	9,221.00	1,773.27	1,000.00
Peñaranda, Pascual D.	134,587.16	5,883.50	128,703.66		128,703.66	56,000.00	72,703.66	9,094.00	9,094.00	1,748.85	1,000.00
Picson, Enriqueta L.	117,367.28	5,483.60	111,883.68		111,883.68	32,000.00	79,883.68	9,741.00	9,741.00	1,873.27	1,000.00
Picson Jr., Ramon D.	146,544.00	6,283.50	140,260.50		140,260.50	32,000.00	108,260.50	12,212.00	12,212.00	2,348.46	1,000.00
Poño, Wigberto	98,572.00	4,916.30	93,655.70		93,655.70	25,000.00	68,655.70	8,549.00	8,549.00	1,644.04	1,000.00
Portugaliza, Deodito P.	120,563.31	5,666.60	114,896.71		114,896.71	56,000.00	58,896.71	9,221.00	9,221.00	1,773.27	1,000.00
Portugaliza, Irenea A.	142,524.00	6,283.50	136,240.50		136,240.50	48,000.00	88,240.50	11,877.00	11,877.00	2,284.04	1,000.00

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SAMAR-I ELECTRIC COOPERATIVE, INC.
DEFICIENCY WITHHOLDING TAX ON COMPENSATION FOR THE YEAR 1999

Name	Gross Compensation	SSS/Medicare	Net Salary	Overtime/Per Diem	Total Compensation	Exemption	Taxable Income	Other Benefits: 13th Month Pay	Other Benefits: 14th Month Pay	Other Benefits: Cash Conversion	Other Benefits: Incentive for 1000 Sys. Award
Portugaliza, Parecio P.	154,800.00	6,200.00	148,600.00		148,600.00	64,000.00	84,600.00	12,900.00	12,900.00	2,480.77	1,000.00
Portugaliza, Rubencio B.	118,463.26	5,566.60	112,896.66		112,896.66	48,000.00	64,896.66	9,741.00	9,741.00	1,873.27	1,000.00
Pueblos, Oscar L.	302,628.00	6,350.10	296,277.90	45,600.00	341,877.90	32,000.00	309,877.90	25,219.00	25,219.00	-	-
Rama, Francisco G.	109,896.00	5,316.70	104,579.30		104,579.30	56,000.00	48,579.30	9,158.00	9,158.00	1,761.15	1,000.00
Rebosura, Juan O.	142,524.00	6,216.80	136,307.20		136,307.20	64,000.00	72,307.20	11,877.00	11,877.00	2,284.04	1,000.00
Rebucas, Juanito L.	97,116.00	4,883.70	92,232.30		92,232.30	40,000.00	52,232.30	8,093.00	8,093.00	1,556.35	1,000.00
Ricafort, Jesus S.	133,335.74	6,133.50	127,202.24		127,202.24	56,000.00	71,202.24	10,869.00	10,869.00	2,090.19	1,000.00
Rosalado, Pablito M.	89,445.89	4,566.60	84,879.29		84,879.29	25,000.00	59,879.29	7,662.00	7,662.00	1,473.46	1,000.00
Saplad, Teresita D.	122,139.83	5,633.20	116,506.63		116,506.63	32,000.00	84,506.63	9,808.00	9,808.00	1,886.15	1,000.00
Sarraga, Dionesio B.	137,790.11	6,116.60	131,673.51		131,673.51	40,000.00	91,673.51	9,221.00	9,221.00	1,773.27	1,000.00
Semillano, William R.	83,210.00	5,950.10	77,259.90		77,259.90	32,000.00	45,259.90	9,094.00	9,094.00	1,748.85	1,000.00
Semillano, Casiano A.	121,892.59	3,887.20	118,005.39		118,005.39	56,000.00	62,005.39	8,321.00	8,321.00	1,600.19	1,000.00
Serrano, Socorro	159,036.00	6,283.50	152,752.50		152,752.50	32,000.00	120,752.50	13,253.00	13,253.00	2,548.65	1,000.00
Serrato, Imelda A.	109,128.00	5,250.00	103,878.00		103,878.00	40,000.00	63,878.00	9,094.00	9,094.00	1,748.85	1,000.00
Simbulas, Dionisio D.	88,877.98	4,766.70	84,111.28		84,111.28	64,000.00	20,111.28	7,662.00	7,662.00	1,473.46	1,000.00
Simbulas, Eleuterio T.	99,168.00	5,049.60	94,118.40		94,118.40	64,000.00	30,118.40	8,264.00	8,264.00	1,589.23	1,000.00
Sollano, Segundo M.	108,372.00	5,250.00	103,122.00		103,122.00	48,000.00	55,122.00	9,031.00	9,031.00	1,736.73	1,000.00
Suello, Celso T.	136,054.51	6,016.80	130,037.71		130,037.71	48,000.00	82,037.71	9,285.00	9,285.00	1,785.58	1,000.00
Sultan, Lou D.	114,932.42	5,483.60	109,448.82		109,448.82	56,000.00	53,448.82	9,539.00	9,539.00	1,834.42	1,000.00
Tan, Merlita M.	110,154.74	5,266.70	104,888.04		104,888.04	64,000.00	40,888.04	9,158.00	9,158.00	1,761.15	1,000.00
Tarrayo, Dionesio C.	109,486.71	5,383.50	104,103.21		104,103.21	64,000.00	40,103.21	9,158.00	9,158.00	-	1,000.00
Templonuevo, Eddie V.	131,281.48	5,916.80	125,364.68		125,364.68	56,000.00	69,364.68	9,158.00	9,158.00	1,761.15	1,000.00
Tizon, Elena V.	128,509.83	5,866.70	122,643.13		122,643.13	56,000.00	66,643.13	9,285.00	9,375.75	1,834.42	1,000.00
Ventures, Florencio A.	136,791.97	6,150.10	130,641.87		130,641.87	64,000.00	66,641.87	10,944.00	10,944.00	2,104.62	1,000.00
Ventures, Romeo C.	117,696.00	5,649.60	112,046.40		112,046.40	40,000.00	72,046.40	9,808.00	9,808.00	1,886.15	1,000.00
Verzosa, Eduardo B.	118,170.00	5,600.00	112,570.00		112,570.00	64,000.00	48,570.00	9,031.00	9,031.00	1,736.73	1,000.00
Velasco, Romeo A.	128,077.18	5,866.80	122,210.38		122,210.38	64,000.00	58,210.38	9,158.00	9,158.00	1,761.15	1,000.00
Victoria, Deolita B.	125,313.66	5,866.70	119,446.96		119,446.96	48,000.00	71,446.96	10,077.00	10,077.00	1,937.88	1,000.00
Yangzon, Rafael L.	108,372.00	5,250.10	103,121.90		103,121.90	56,000.00	47,121.90	9,031.00	9,031.00	1,736.73	1,000.00
Ygbuhay, Vicente G.	116,816.72	5,616.70	111,200.02		111,200.02	56,000.00	55,200.02	8,207.00	8,207.00	1,578.27	1,000.00
Dean, Ronald		1,245.80	(1,245.80)		(1,245.80)		(1,245.80)	-		-	
Realina, Rogelio		3,433.30	(3,433.30)		(3,433.30)		(3,433.30)		2,266.50	-	
Beduya, Roderick		3,439.45	(3,439.45)		(3,439.45)		(3,439.45)		38,085.20	-	
Pueblos, Joenel		3,583.30	(3,583.30)		(3,583.30)		(3,583.30)		18,088.70	-	
Zarzata, Leo		3,164.65	(3,164.65)		(3,164.65)		(3,164.65)		1,888.70	-	
Cruda, Reynaldo		3,433.30	(3,433.30)		(3,433.30)		(3,433.30)		1,888.70	-	
Santos, Roberto		3,227.15	(3,227.15)		(3,227.15)		(3,227.15)		1,888.70	-	

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SAMAR-I ELECTRIC COOPERATIVE, INC.
DEFICIENCY WITHHOLDING TAX ON COMPENSATION FOR THE YEAR 1999

								Other Benefits			
Name	Gross Compensation	SSS/Medicare	Net Salary	Overtime/Per Diem	Total Compensation	Exemption	Taxable Income	13th Month Pay	14th Month Pay	Cash Conversion	Incentive for 1000 Sys. Award
Salazar, Vicente		2,961.15	(2,961.15)		(2,961.15)		(2,961.15)		1,888.70	-	
Mahinay, Arturo		3,250.10	(3,250.10)		(3,250.10)		(3,250.10)		1,888.70	-	
Monsor, Ernesto		3,633.20	(3,633.20)		(3,633.20)		(3,633.20)		1,888.70	-	
Sauro, Joselito		3,650.00	(3,650.00)		(3,650.00)		(3,650.00)		1,888.70	-	
Yangzon, Renato		1,200.00	(1,200.00)		(1,200.00)		(1,200.00)			-	
Burca, Eduardo		3,216.70	(3,216.70)		(3,216.70)		(3,216.70)			-	
Pagunsan, Arlyn		2,944.40	(2,944.40)		(2,944.40)		(2,944.40)			-	
Portugaliza, Renato		1,845.80	(1,845.80)		(1,845.80)		(1,845.80)			-	
Baloca, Ildefonso		3,199.90	(3,199.90)		(3,199.90)		(3,199.90)			-	
Ignacio, Bernardo		3,180.00	(3,180.00)		(3,180.00)		(3,180.00)			-	
Lepata, Melvin		2,833.30	(2,833.30)		(2,833.30)		(2,833.30)			-	
Monares, Serafin		3,199.90	(3,199.90)		(3,199.90)		(3,199.90)			-	
Beula, Adam		3,249.80	(3,249.80)		(3,249.80)		(3,249.80)			-	
Uy, Rey Ildefonso		3,143.65	(3,143.65)		(3,143.65)		(3,143.65)			-	
Mondaya, Bernardo		3,150.00	(3,150.00)		(3,150.00)		(3,150.00)			-	
Terrayo, Danilo		3,433.30	(3,433.30)		(3,433.30)		(3,433.30)			-	
Semillano Jr., Casiano		3,433.30	(3,433.30)		(3,433.30)		(3,433.30)			-	
Romo, Efren		2,116.70	(2,116.70)		(2,116.70)		(2,116.70)			-	
Abila, Marcialito		1,099.90	(1,099.90)		(1,099.90)		(1,099.90)			-	
Apolinario, Gillan Fatima		452.05	(452.05)		(452.05)		(452.05)			-	
Balios, Dionesio		200.00	(200.00)		(200.00)		(200.00)			-	
Brillantes, Alfredo		200.00	(200.00)		(200.00)		(200.00)			-	
Total	**12,813,616.83**	**659,059.50**	**12,154,557.33**	**45,600.00**	**12,200,157.33**	**5,084,000.00**	**7,116,157.33**	**1,021,005.00**	**1,080,118.05**	**168,787.52**	**100,000.00**

SAMAR-I ELECTRIC CO
DEFICIENCY WITHHOL

Name	Incentive	Bonus	Cola	Rice	Representation	Total 13th Month Pay & Other Benefits	Excess of P30K	Taxable Income	Tax Due	Tax Withheld	Deficiency
	Other Benefits										
Advincula. Maria Amor		7.879.66	4.380.00	7.734.25		39.735.95	9.735.95	80.094.34	10.518.87	7.532.02	2.986.85
Aguilar. Romeo N.		11.961.00	365.00	7.800.00		46.348.19	16.348.19	91.523.55	12.804.71	8.013.41	4.791.30
Alegria. Alfredo A.		6.943.92	4.374.00	7.783.56		34.830.90	4.830.90	51.822.84	5.773.43	4.144.83	1.628.60
Anaviso. William C.		6.172.10	4.380.00	7.800.00		32.352.10	2.352.10	18.825.90	1.382.59	582.81	799.78
Antivo. Edelberto A.		9.285.00	4.380.00	7.800.00		42.820.58	12.820.58	92.825.35	13.065.07	8,839.77	4,225.30
Arabejo. Marcelino		9.094.00	4.380.00	7.800.00		42,210.85	12.210.85	72.761.54	9.052.31	5.868.29	3.184.02
Arriega. Alberto N.		9.031.00	4.380.00	7.800.00		42.009.73	12.009.73	76.019.41	9.703.88	6,442.93	3.260.95
Ayong. Vicente B.		9.285.00	4.380.00	7.800.00		42.820.58	12.820.58	104,846.52	15.469.30	11,203.51	4.265.79
Balasbas. Edilberto R.		10.274.02	4.380.00	7.800.00		45.608.67	15,608.67	76.329.19	9.765.84	5.851.99	3,913.85
Baldomaro. Leo L.		15.600.00	4.380.00	7.800.00	19.200.00	78.672.31	48.672.31	162.388.81	28.097.20	15.480.80	12.616.40
Balios. Nathaniel N.		11.561.00	4.380.00	7.800.00		50.086.27	20.086.27	112.651.27	17.030.25	11,286.00	5.744.25
Balios. Placida P.	500.00	15.600.00	4.380.00	7.800.00	19.200.00	78.172.31	48.172.31	177.888.81	31.972.20	18.680.80	13.291.40
Barandino. Nida Y.	500.00	9.221.00	4.380.00	7.800.00		41.343.00	11.343.00	84.728.30	11.445.66	7.917.70	3.527.96
Barral. Agnes P.		9.741.00	4.380.00	7.800.00		44.213.83	14.213.83	93.843.47	13.268.69	8.881.25	4.387.44
Batulan. Billy G.		9.221.00	4.380.00	7.800.00		42.616.27	12.616.27	93,931.97	13.286.39	9.152.62	4.133.77
Beso. Tomas T.		9.285.00	4.380.00	7.800.00		42.820.58	12.820.58	68.782.80	8.317.42	5.235.85	3.081.57
Biliran Jr.. Arsenio G.		9.094.00	4.380.00	7.800.00		42.210.85	12.210.85	87,493.44	11.998.69	8,103.49	3,895.20
Biliran. Editha G.		15.600.00	4.380.00	7.800.00	19.200.00	78.672.31	48.672.31	185.388.81	33.847.20	20,080.80	13.766.40
Bocaboc. Rodolfo C.		9.031.00	4.380.00	7.800.00		40.273.00	10.273.00	57.561.70	6.634.26	3.982.00	2.652.26
Bordallo. Angel M.		-	4.380.00	7.800.00		22.211.00	-	28.896.45	2.389.65	1,906.85	482.80
Briones. Luz L.	500.00	9.808.00	4.380.00	7.800.00		44.990.15	14,990.15	64.514.64	7.677.20	4,243.52	3.433.68
Burca, Valeriano M.		7.406.00	4.380.00	7.800.00		36.822.23	6,822.23	75.328.02	9.565.60	7.225.99	2.339.61
Bustamante. Tortillano C.		9.221.00	4.380.00	7.800.00		42.616.27	12,616.27	90,585.24	12.617.05	8.377.27	4,239.78
Cabanado. Emmanuel G.		15.600.00	4.380.00	7,800.00	19.200.00	78.672.31	48,672.31	154.388.81	26.097.20	13.880.00	12.217.20
Cabañas. Ceferino F.	500.00	9.607.00	4.380.00	7,800.00		43.794.25	13.794.25	67.627.85	8.144.18	4.943.20	3.200.98
Cacait. Jose Y.	500.00	9.031.00	4.380.00	7.800.00		42.509.73	12,509.73	67,631.73	8.144.76	5,182.00	2.962.76
Calagos. Cesar D.		6.963.00	4.380.00	7.800.00		35.408.04	5.408.04	45,969.02	4.895.35	3.172.60	1,722.75
Callosa. Teresita S.	500.00	9.808.00	4.380.00	7.800.00		44.990.15	14.990.15	95.036.55	13.507.31	8.939.20	4.568.11
Calagos. Geronima S.		9.464.80	4.380.00	7.800.00		43.557.22	13.557.22	102.641.63	15.028.33	10.788.76	4.239.57
Cano. Iluminada A.		9.285.00	4.380.00	7.800.00		41.392.12	11,392.12	85.718.79	11.643.76	8.013.35	3,630.41
Capote. Ricardo A.		9.031.00	4.380.00	7.800.00		42.009.73	12,009.73	59.573.95	6.936.09	3.976.12	2.959.97
Catalan. Roberto D.		8.264.00	4.380.00	7.800.00		39.562.23	9,562.23	82.833.28	11.066.66	7,748.76	3,317.90
Caviero. Ric B.	500.00	9.454.34	4.380.00	7.800.00		44.046.76	14.046.76	66.573.06	7.985.96	4.750.90	3.235.06
Cruda. Allan N.		6.546.00	4.380.00	7.800.00		33.076.85	3.076.85	37.712.23	3.656.83	2,266.36	1.390.47
Cuizon. Enrique	500.00	9.741.00	4.380.00	7,800.00		44.776.27	14.776.27	110.429.72	16.585.94	11.873.25	4.712.69
Daguman. Telesporo		9.303.00	4.326.00	7.652.05		43.193.47	13.193.47	80.849.92	10.669.98	7.028.01	3.641.97
Dalwatan. Florencia G.		10.644.00	4.380.00	7.800.00		47.158.92	17.158.92	91.036.92	12.707.38	7.858.60	4.848.78

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SAMAR-I ELECTRIC CO(
DEFICIENCY WITHHOL

Name	Other Benefits Incentive	Bonus	Cola	Rice	Representation	Total 13th Month Pay & Other Benefits	Excess of P30K	Taxable Income	Tax Due	Tax Withheld	Deficiency
Dejapin, Eduardo R.		8,321.00	4,380.00	7,800.00		39,743.19	9,743.19	50,967.92	5,645.19	3,134.45	2,510.74
Delator, Noel P.		10,644.00	4,380.00	7,800.00		49,767.92	19,767.92	77,615.92	10,023.18	5,608.60	4,414.58
Delmonte Sr., Wilfredo R.		9,057.60	4,356.00	7,734.25		40,463.85	10,463.85	50,524.39	5,578.66	2,926.58	2,652.08
Endoy Jr., Cenesio C.		9,808.00	4,380.00	7,800.00		44,490.15	14,490.15	63,705.44	7,555.82	4,198.43	3,357.39
Francisco, Francisco P.		9,808.00	4,380.00	7,800.00		44,490.15	14,490.15	62,536.55	7,380.48	4,029.40	3,351.08
Galamiton Jr., Jose R.		10,110.28	4,380.00	7,800.00		44,878.28	14,878.28	74,151.87	9,330.37	5,643.95	3,686.42
Garte, Edgardo H.		9,221.00	4,380.00	7,800.00		42,616.27	12,616.27	68,771.45	8,315.72	5,242.64	3,073.08
Gordon, Mateo J.		10,944.00	4,380.00	7,800.00		48,116.62	18,116.62	79,394.22	10,378.84	5,923.00	4,455.84
Guatcho, Ernesto M.		8,549.00	4,380.00	7,800.00		40,471.04	10,471.04	57,008.68	6,551.30	3,894.35	2,656.95
Julaton, Monico C.		7,344.92	4,380.00	7,800.00		35,651.70	5,651.70	71,052.54	8,710.51	6,766.85	1,943.66
Jumaday, Jose V.		7,176.30	4,380.00	7,800.00		36,307.69	6,307.69	42,816.28	4,422.44	2,441.80	1,980.64
Lacbayo, Gloria M.		10,629.40	4,377.00	7,791.78		47,133.10	17,133.10	97,923.62	14,084.72	9,027.30	5,057.42
Latigo, Diodito T.		15,600.00	4,380.00	7,800.00	19,200.00	78,672.31	48,672.31	178,388.81	32,097.20	18,680.80	13,416.40
Lobedrio, Benedicto C.	500.00	9,741.00	4,380.00	7,800.00		44,776.27	14,776.27	62,217.87	7,332.68	3,984.40	3,348.28
Lubat, Alberto C.		7,879.66	4,380.00	7,800.00		39,801.70	9,801.70	91,729.80	12,845.96	9,437.28	3,408.68
Lucido, Edgardo B.		9,031.00	4,380.00	7,800.00		40,967.69	10,967.69	52,678.45	5,901.77	3,145.02	2,756.75
Mancol, Peter Anecito D.	500.00	9,374.00	4,380.00	7,800.00		42,132.00	12,132.00	72,193.00	8,938.60	5,884.90	3,053.70
Mateo, Santiago P.		9,031.00	4,380.00	7,800.00		42,009.73	12,009.73	67,013.42	8,052.01	5,099.65	2,952.36
Molina, Ricardo J.		8,790.04	4,380.00	7,800.00		39,158.04	9,158.04	74,445.37	9,389.07	6,587.71	2,801.36
Moloboco, Vicente V.		6,500.00	4,380.00	7,800.00		33,930.00	3,930.00	46,548.08	4,982.21	3,523.04	1,459.17
Muñoz III, Rafael T.		10,944.00	4,380.00	7,800.00		48,116.62	18,116.62	95,394.22	13,578.84	8,323.00	5,255.84
Navales, Paul S.		9,031.00	4,380.00	7,800.00		42,009.73	12,009.73	97,980.12	14,096.02	10,149.40	3,946.62
Nicolasora, Leo D.	500.00	15,997.00	4,380.00	7,800.00	19,200.00	80,439.65	50,439.65	152,920.15	25,730.04	13,233.60	12,496.44
Niedo, Cesar C.		7,879.66	4,380.00	7,800.00		39,801.70	9,801.70	63,564.47	7,534.67	4,970.56	2,564.11
Ong, Bonchito L.		9,094.00	4,380.00	7,800.00		42,210.85	12,210.85	79,705.60	10,441.12	6,869.43	3,571.69
Ong, Mariano L.		10,869.00	4,380.00	7,800.00		47,877.19	17,877.19	86,254.79	11,750.96	6,988.00	4,762.96
Osila, Enrico G.		8,264.00	4,380.00	7,800.00		39,561.23	9,561.23	89,154.68	12,330.94	8,722.05	3,608.89
Pacheco, Jorge C.		9,094.00	4,380.00	7,800.00		42,210.85	12,210.85	90,332.15	12,566.43	8,526.70	4,039.73
Palma, Ruben T.		11,561.00	4,380.00	7,800.00		50,086.27	20,086.27	112,651.67	17,030.33	11,286.00	5,744.33
Parente, Joseph A.		9,741.00	4,380.00	7,800.00		44,276.27	14,276.27	87,070.85	11,914.17	7,764.49	4,149.68
Paulino, Nelson F.		9,221.00	4,380.00	7,800.00		42,616.27	12,616.27	55,322.16	6,298.32	3,262.55	3,035.77
Peñaranda, Pascual D.		9,094.00	4,380.00	7,800.00		42,210.85	12,210.85	84,914.51	11,482.90	7,687.47	3,795.43
Pieson, Enriqueta L.	500.00	9,741.00	4,380.00	7,800.00		44,776.27	14,776.27	91,659.95	13,431.99	8,957.48	4,474.51
Pieson Jr., Ramon D.		13,312.00	4,380.00	7,800.00	13,200.00	66,464.46	36,464.46	144,724.96	23,681.24	14,389.60	9,291.64
Poño, Wigberto		7,879.66	4,380.00	7,800.00		39,801.70	9,801.70	78,457.40	10,191.48	7,288.00	2,903.48
Portugaliza, Deodito P.		9,221.00	4,380.00	7,800.00		42,616.27	12,616.27	71,512.98	8,802.60	5,653.20	3,149.40
Portugaliza, Irenea A.		12,977.00	4,380.00	7,800.00	13,200.00	65,395.04	35,395.04	123,635.54	19,227.11	10,385.60	8,841.51

SAMAR-I ELECTRIC CO

DEFICIENCY WITHHOL

Name	Incentive	Bonus	Cola	Rice	Representation	Total 13th Month Pay & Other Benefits	Excess of P30K	Taxable Income	Tax Due	Tax Withheld	Deficiency
	Other Benefits										
Portugaliza, Parecio P.		14,200.00	4,380.00	7,800.00	15,600.00	71,260.77	41,260.77	125,860.77	19,672.15	9,640.80	10,031.35
Portugaliza, Rubencio B.	500.00	9,741.00	4,380.00	7,800.00		44,776.27	14,776.27	79,672.93	10,434.59	6,575.99	3,858.60
Pueblos, Oscar L.		30,419.00	4,380.00	7,800.00	62,400.00	155,437.00	125,437.00	435,314.90	105,594.47	51,659.60	53,934.87
Rama, Francisco G.	500.00	9,158.00	4,380.00	7,800.00		42,915.15	12,915.15	61,494.45	7,224.17	4,210.60	3,013.57
Rebosura, Juan O.		12,977.00	4,380.00	7,800.00	13,200.00	65,395.04	35,395.04	107,702.24	16,040.45	7,514.20	8,526.25
Rebucas, Juanito L.		8,093.00	4,380.00	7,800.00		39,015.35	9,015.35	61,247.65	7,187.15	4,844.80	2,342.35
Ricafort, Jesus S.		10,546.80	4,380.00	7,800.00		47,554.99	17,554.99	88,757.23	12,251.45	7,411.56	4,839.89
Rosalado, Pablito M.		7,090.84	4,356.00	7,734.25		36,978.55	6,978.55	66,857.84	8,028.68	6,051.30	1,977.38
Saplad, Teresita D.		9,808.00	4,380.00	7,800.00		44,490.15	14,490.15	98,996.78	14,299.36	9,769.17	4,530.19
Sarraga, Dionesio B.		9,221.00	4,380.00	7,800.00		42,616.27	12,616.27	104,289.78	15,357.96	11,122.82	4,235.14
Semillano, William R.		9,094.00	4,380.00	7,800.00		42,210.85	12,210.85	57,470.75	6,620.61	5,681.50	939.11
Semillano, Casiano A.		8,321.00	4,380.00	7,800.00		39,743.19	9,743.19	71,748.58	8,849.72	7,245.49	1,604.23
Serrano, Socorro	500.00	14,853.00	4,380.00	7,800.00	19,200.00	76,787.65	46,787.65	167,540.15	29,385.04	16,888.00	12,497.04
Serrato, Imelda A.	500.00	9,094.00	4,380.00	7,800.00		42,710.85	12,710.85	76,588.85	9,817.77	6,495.40	3,322.37
Simbulas, Dionisio D.		7,140.50	4,380.00	7,800.00		37,117.96	7,117.96	27,229.24	2,222.92	919.20	1,303.72
Simbulas, Eleuterio T.		8,264.00	4,380.00	7,800.00		39,561.23	9,561.23	39,679.63	3,951.94	1,818.00	2,133.94
Sollano, Segundo M.		9,031.00	4,380.00	7,800.00		42,009.73	12,009.73	67,131.73	8,069.76	5,182.00	2,887.76
Suello, Celso T.		9,285.00	4,380.00	7,800.00		42,820.58	12,820.58	94,858.29	13,471.66	9,226.10	4,245.56
Sultan, Lou D.	500.00	10,639.00	4,380.00	7,800.00	13,200.00	58,431.42	28,431.42	81,880.24	10,876.05	4,877.86	5,998.19
Tan, Merlita M.		9,158.00	4,380.00	7,800.00		42,415.15	12,415.15	53,303.19	5,995.48	3,043.11	2,952.37
Tarrayo, Dionesio C.	500.00	8,706.36	4,272.00	7,504.11		40,298.47	10,298.47	50,401.68	5,560.25	2,936.61	2,623.64
Templonuevo, Eddie V.		9,158.00	4,380.00	7,800.00		42,415.15	12,415.15	81,779.83	10,855.97	7,166.42	3,689.55
Tizon, Elena V.	500.00	9,744.55	4,380.00	7,800.00		43,919.72	13,919.72	80,562.85	10,612.57	6,769.57	3,843.00
Ventures, Florencio A.		10,944.00	4,380.00	7,800.00		48,116.62	18,116.62	84,758.49	11,451.70	6,704.80	4,746.90
Ventures, Romeo C.		9,808.00	4,380.00	7,800.00		44,490.15	14,490.15	86,536.55	11,807.31	7,629.40	4,177.91
Verzosa, Eduardo B.		9,031.00	4,380.00	7,800.00		42,009.73	12,009.73	60,579.73	7,086.96	4,119.40	2,967.56
Velasco, Romeo A.		9,158.00	4,380.00	7,800.00		42,415.15	12,415.15	70,625.53	8,625.11	5,504.68	3,120.43
Victoria, Deolita B.	500.00	10,077.00	4,380.00	7,800.00		45,848.88	15,848.88	87,295.84	11,959.17	7,490.15	4,469.02
Yangzon, Rafael L.		9,031.00	4,380.00	7,800.00		42,009.73	12,009.73	59,131.63	6,869.74	3,982.00	2,887.74
Ygbuhay, Vicente G.		8,207.00	4,380.00	7,800.00		39,379.27	9,379.27	64,579.29	7,686.89	5,129.01	2,557.88
Dean, Ronald			-	-		-	-	(1,245.80)	-		-
Realina, Rogelio		6,813.82	2,190.00	1,800.00		13,070.32	-	(3,433.30)	-		-
Beduya, Roderick		12,251.66	2,107.50	1,573.98		54,018.34	24,018.34	20,578.89	1,557.89		1,557.89
Pueblos, Joenel		6,421.18	1,825.00	-		26,334.88	-	(3,583.30)	-		-
Zarzata, Leo		6,148.58	1,693.00	430.36		10,160.64	-	(3,164.65)	-		-
Cruda, Reynaldo		6,421.80	1,825.00	-		10,135.50	-	(3,433.30)	-		-
Santos, Roberto		6,297.60	1,765.00	635.62		10,586.92	-	(3,227.15)	-		-

SAMAR-I ELECTRIC CO(
DEFICIENCY WITHHOL

Other Benefits

Name	Incentive	Bonus	Cola	Rice	Representation	Total 13th Month Pay & Other Benefits	Excess of P30K	Taxable Income	Tax Due	Tax Withheld	Deficiency
Salazar, Vicente		6,396.96	2,130.00	767.12		11,182.78	-	(2,961.15)	-		-
Mahinay, Arturo		6,421.80	1,825.00	800.00		10,935.50	-	(3,250.10)	-		-
Monsor, Ernesto	500.00	6,396.96	1,825.00	767.12		11,377.78	-	(3,633.20)	-		-
Sauro, Joselito	500.00	6,421.80	1,825.00	800.00		11,435.50	-	(3,650.00)	-		-
Yangzon, Renato	500.00	6,322.40	874.00	-		7,696.40	-	(1,200.00)	-		-
Burca, Eduardo						-	-	(3,216.70)	-		-
Pagunsan, Arlyn						-	-	(2,944.40)	-		-
Portugaliza, Renato						-	-	(1,845.80)	-		-
Baloca, Ildefonso						-	-	(3,199.90)	-		-
Ignacio, Bernardo						-	-	(3,180.00)	-		-
Lepata, Melvin						-	-	(2,833.30)	-		-
Monares, Serafin						-	-	(3,199.90)	-		-
Beula, Adam						-	-	(3,249.80)	-		-
Uy, Rey Ildefonso						-	-	(3,143.65)	-		-
Mondaya, Bernardo						-	-	(3,150.00)	-		-
Terrayo, Danilo						-	-	(3,433.30)	-		-
Semillano Jr., Casiano						-	-	(3,433.30)	-		-
Romo, Efren						-	-	(2,116.70)	-		-
Abila, Marcialito						-	-	(1,099.90)	-		-
Apolinario, Gillan Fatima						-	-	(452.05)	-		-
Balios, Dionesio						-	-	(200.00)	-		-
Brillantes, Alfredo						-	-	(200.00)	-		-
Total	**11,500.00**	**1,100,850.97**	**471,170.50**	**818,108.45**	**265,200.00**	**5,036,740.49**	**1,771,613.27**	**8,887,770.60**	**1,279,784.03**	**786,702.43**	**493,081.60**