

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

May 21, 2018

REVENUE MEMORANDUM ORDER NO. 23-2018

SUBJECT : Prescribing Policies, Guidelines and Procedures in the Availment of the Eight Percent (8%) Income Tax Rate Option for Individuals Earning from Self-Employment and/or Practice of Professions

TO : All Internal Revenue Officials, Employees and Others Concerned

I. Objective

This Order is being issued to prescribe policies, guidelines and procedures in availing the eight percent (8%) income tax rate option of individuals earning from self-employment/business and/or practice of profession relative to the implementation of the Republic Act No. 10963, otherwise known as "Tax Reform for Acceleration and Inclusion (TRAIN) Act".

II. Policies and Guidelines

Eight Percent (8%) Income Tax Rate Option for Individuals

1. In general, income of self-employed individuals (includes Single Proprietors, Professionals and Mixed Income Earners) is subject to the graduated income tax rates as provided under Section 24 (A)(2)(a) of the NIRC, as amended.
2. Self-employed individuals earning income purely from self-employment/business and/or practice of profession whose gross sales and/or receipts and other non-operating income does not exceed the Value-Added Tax (VAT) threshold of Three Million Pesos (P 3,000,000.00) shall have the option to avail of the following:
 - a. Graduated income tax rates as provided under Section 24 (A)(2)(a) of the NIRC, as amended; or
 - b. Eight percent (8%) tax on gross sales or receipts and other non-operating income in excess of Two Hundred Fifty Thousand Pesos (P 250,000.00) in lieu of the graduated income tax rates and percentage tax under Section 116 under the NIRC, as amended.
3. Individuals earning income both from compensation and from self-employment (business or practice of profession) or Mixed Income Earners shall apply the following income tax rates:
 - 3.1 The compensation income shall be subject to graduated income tax rates as provided under Section 24 (A)(2)(a) of the NIRC, as amended; and
 - 3.2 The income from business or practice of profession shall be subject to the following:
 - a. If the gross sales/receipts and other non-operating income do not exceed the VAT threshold, the individual has the option to be taxed at:
 - i. Graduated income tax rates as provided under Section 24 (A)(2)(a) of the NIRC, as amended; or

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