



Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

**Certificate of Aggregate Amount
of Qualified Personal Equity and Retirement
Account (PERA) Contribution**

BIR Form No.
2338
July 2016

Enter all required information in CAPITAL LETTERS using in black ink. Mark all applicable boxes with an "X". Two (2) copies must be filed with the BIR.

Part I – PERA Administrator's Information

1 Taxpayer Identification Number (TIN) <input style="width:95%; height: 20px;" type="text"/>	2 RDO Code <input style="width:80%; height: 20px;" type="text"/>	3 Certificate of Accreditation Number <input style="width:95%; height: 20px;" type="text"/>	4 For The Year <input style="width:80%; height: 20px;" type="text"/>
--	--	---	--

5 PERA Administrator's Registered Name

6 Contact Number <input style="width:95%; height: 20px;" type="text"/>	7 Email Address <input style="width:95%; height: 20px;" type="text"/>
--	---

Part II - Employer's Information

8 Taxpayer Identification Number (TIN) <input style="width:95%; height: 20px;" type="text"/>	9 RDO Code <input style="width:80%; height: 20px;" type="text"/>
--	--

10 Employer's Name (Last Name, First Name, Middle Name for Individual) (Registered Name for Non-Individual)

11 Registered Address (indicate complete registered address)

	11A ZIP Code <input style="width:80%; height: 20px;" type="text"/>
--	--

12 Date of Birth/Date of Organization <input style="width:95%; height: 20px;" type="text"/>	13 Contact Number <input style="width:95%; height: 20px;" type="text"/>	14 Municipality Code <small>(To be filled-up by BIR)</small> <input style="width:95%; height: 20px;" type="text"/>
---	---	---

15 Email Address

Part III – Qualified PERA Contribution (QPC) Information

16 Total Aggregate Amount of QPC (from Column G of Schedule 1-Total)	<input style="width:95%; height: 20px;" type="text"/>
17 Aggregate Amount of QPC Made by the Employee (from Column E of Schedule 1-Total)	<input style="width:95%; height: 20px;" type="text"/>
18 Aggregate Amount of QPC Made by the Employer (Item 16 less Item 17 / from Column F of Schedule 1-Total)	<input style="width:95%; height: 20px;" type="text"/>
19 Allowable Deductions from Gross Income of the Employer (from Column H of Schedule 1-Total)	<input style="width:95%; height: 20px;" type="text"/>

20 Declaration
I declare, under the penalties of perjury, that this application has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

<input style="width:95%; height: 30px;" type="text"/>	<input style="width:95%; height: 20px;" type="text"/>	<input style="width:95%; height: 20px;" type="text"/>
PERA Administrator	Position	Date

CONFORME:

<input style="width:95%; height: 30px;" type="text"/>	<input style="width:95%; height: 30px;" type="text"/>
Employer <small>(Signature over Printed Name)</small>	Employee/Contributor <small>(Signature over Printed Name)</small>

Date: <input style="width:80%; height: 20px;" type="text"/>	Date: <input style="width:80%; height: 20px;" type="text"/>
---	---

Stamp of Receiving Office and Date of Receipt
(RO's Signature over Printed Name)

SCHEDULE 1 – List of Employee/s with Qualified PERA Contribution (QPC) *(attached additional sheet/s, if necessary)*

(A)	Name of Employee/s-Contributor/s (Last Name, First Name, Middle Name) (B)												
1													
2													
3													
4													
5													
6													
7													
8													
	TIN (C)						Start Date of Contribution (MM/DD/YYYY) (D)			Aggregate Amount of Qualified PERA Contribution (QPC) made by the Employee (E)			
1			-		-							.	
2			-		-							.	
3			-		-							.	
4			-		-							.	
5			-		-							.	
6			-		-							.	
7			-		-							.	
8			-		-							.	
TOTAL												.	
Aggregate Amount of QPC made by the Employer <i>(if applicable)</i> (F)				Total Aggregate Amount of QPC <i>(Sum of Columns E & F)</i> (G)				Allowable Deductions from Gross Income on the Part of the Employer (H)			Entitlement to 5% Tax Credit <i>(5% of Column G)</i> (I)		
1			.									.	
2			.									.	
3			.									.	
4			.									.	
5			.									.	
6			.									.	
7			.									.	
8			.									.	