



Republic of the Philippines
Department of Education
Region X – Northern Mindanao
DIVISION OF TANGUB CITY

Anecito Siete Street, Mantic, Tangub City

e-mail: tangub.city@deped.gov.ph / website: www.depedtangub.net

Telephone (088)545-0304 Telefax: (088) 395 3372



February 23, 2018

DIVISION MEMORANDUM
No. 52, s. 2018

**CERTIFICATE OF COMPENSATION PAYMENT/ TAX WITHHELD FOR
COMPENSATION PAYMENT WITH OR WITHOUT TAX WITHHELD (BIR FORM
2316) FOR CY 2017**

To: Chief, Curriculum Implementation Division
Chief, School Governance and Operations Division
Administrative Officer- V
Elementary and Secondary School Heads
Administrative Assistants
This Division

1. Pursuant to Revenue Regulation 11-2013 dated May 20, 2013 pertaining to Filing/Submission of Hard Copy of the Certificate of Compensation Payment/Tax Withheld (BIR Form 2316) covering employees who are qualified for substituted filing, this Division requires all employees to:

Please affix your **signature for item 57 and 59 and details of your Community Tax Certificate for the Current Year in the BIR Form 2316** and **give the original copy (for scanning purposes) on or before February 28, 2018** to the Division Office Receiving Section for those who are qualified under substituted filing.

Substituted filing applies only if all the following circumstances are present:

- A. The employee receives **purely compensation income** (regardless of amount) during the taxable year;
- B. The employee receives the income only from **one employer** in the Philippines during the taxable year;
- C. The **amount of tax due** from the employee at the end of the year **equals the amount of tax withheld** by the employer; and



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D. The employee's spouse also complies with all the three (3) conditions stated above.

Employees who are not covered by the substituted filing must file with the Bureau of Internal Revenue (BIR) their Annual Income Tax Return (BIR Form No. 1700 or 1701 whichever is applicable) on or before April 15.

2. Administrative assistants assigned in every school will be the one to release the BIR Form 2316 to their School Heads and teachers, collect the signed duplicate copies, and submit the same to the receiving section after compliance of the requirements cited above.
3. Immediate dissemination of this Memorandum to all concerned is enjoined.

JEAN G. VELOSO

Assistant Schools Division Superintendent
OIC - Schools Division Superintendent

JGV/acm/02-23-18