

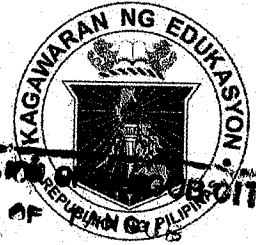
Republic of the Philippines
Department of Education
Region X

DIVISION OF TANGUB CITY

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DEPARTMENT OF EDUCATION
DIVISION OF TANGUB CITY
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DIVISION MEMORANDUM

No. 35, s. 2017

To: **Administrative Officer (Designate)**
Elementary and Secondary School Heads

From: **VICTORIA V. GAZO, Ph.D, CESO V**
Schools Division Superintendent

Date: February 17, 2017

Subject: **CERTIFICATE OF COMPENSATION PAYMENT / TAX WITHHELD
FOR COMPENSATION PAYMENT WITH OR WITHOUT TAX
WITHHELD (BIR FORM 2316) FOR CY 2016**

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 22, 2017* 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;

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. School heads concerned will be the one to release the BIR Form 2316 to their teachers, collect the signed duplicate copy, and submit the same to the receiving section after compliance of the requirements cited above.
3. Immediate and wide dissemination of this Memorandum is desired.

VVG/acm/2-17/2017