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Republic of the Philippines  
Department of Education  
REGION VIII  
SCHOOLS DIVISION OF NORTHERN SAMAR

ADVISORY

TAX ADJUSTMENTS ON PAYROLL FOR THE PERIOD FROM OCTOBER TO  
DECEMBER 2024

According to the **National Internal Revenue Code of 1997, Title II Tax on Income (As Amended by RA Nos. 9294, 9337, 9504, 10021, 10026, 10653 & 10963), Chapter II Sec 23.** All employed individuals whether citizens or aliens, deriving income from compensation for services rendered in the Philippines. The employer is constituted as the withholding agent.

**Sec. 80(A) of the NIRC of 1997**, provides that the employer shall be liable for the withholding and remittance of the correct amount of tax required to be deducted and withheld.

**Sec. 79(F) of the Tax Code**, provides that on or before the end of the calendar year but prior to the payment of the compensation for the last payroll period, the employer shall determine the tax due from each employee on taxable compensation income for the entire taxable year in accordance with Section 24(A). The difference between the tax due from the employee for the entire year and the sum of taxes withheld from January to November shall either be withheld from his salary in December of the current calendar year or refunded to the employee not later than January 25 of the succeeding year.

In view of this, we would like to provide you with an important update regarding tax adjustments for the upcoming payroll periods.

**Key Updates:**

- 1. Senior High School:** The tax adjustments for Senior High School has been successfully encoded and will take effect from October to December 2024.
- 2. Elementary and Junior High School:** Due to time constraints, only a limited number of tax deduction adjustments for Elementary School employees will take effect from October to December 2024. The remaining adjustments for Elementary and Junior High School employees will be effective from November to December 2024.

If you have any questions or concerns regarding your tax deductions, please reach out to the Finance Services Unit and Division Payroll Services Unit for assistance.

We appreciate your understanding and cooperation during this transition. Further updates will be provided as necessary.

**GAUDENCIO C. ALJIBE, JR., CESO VI**  
Schools Division Superintendent

DepEd Northern Samar  
**RELEASED**

By: Date: \_\_\_\_\_

