



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

January 6, 2025

**DIVISION MEMORANDUM**

No. 006 s., 2025

**PREPARATION AND SUBMISSION OF CERTIFICATE OF COMPENSATION PAYMENT AND  
TAX WITHHELD (BIR FORM NO. 2316)**

To: Public Schools District Supervisors/District Heads  
Elementary and Secondary School Heads  
Administrative Officer II  
Teaching and Non-Teaching Personnel

1. In compliance with the mandatory submission of Certificate of Compensation Payment and Tax Withheld (BIR Form No. 2316) as stated in BIR Revenue Regulation No. 11-2018, this Office informs all Public Schools District Supervisors, District In-charge and Elementary/Secondary School Heads to coordinate the preparation and submission of the BIR Form No. 2316, Annex F and its soft copies.
2. To fast track the submission of BIR Form 2316, the Administrative Officer II shall facilitate the printing and scanning of BIR Form 2316. The forms can be accessed online through the link [https://depdph-my.sharepoint.com/:f/g/personal/mariajoy\\_singzon\\_depded\\_gov\\_ph/Ehj5BFA3YrpEm\\_j9HCmyoT4Bk1OEFomXGwdkcH-73ny6Pg?e=vVGfd1](https://depdph-my.sharepoint.com/:f/g/personal/mariajoy_singzon_depded_gov_ph/Ehj5BFA3YrpEm_j9HCmyoT4Bk1OEFomXGwdkcH-73ny6Pg?e=vVGfd1). Only the employees qualified for substituted filing (employees receive purely compensation income) shall be prepared and submitted.
3. All Public Schools District Supervisors (PSDS) are directed to monitor the prompt submission of their district's BIR Form No. 2316 to this Division. The District Administrative Officer II will keep the school's file and any request for a copy from the field personnel shall be coursed through them. Any personnel who will cause any delay in the submission of the BIR Form No. 2316 that are qualified for substituted filing to this office shall be liable and responsible for any penalty that the BIR may impose.
4. Refer to **ANNEX A** for the list of instructions for the preparation and submission of BIR Form No. 2316 and Annex F, for your reference.
5. The BIR Form No. 2316 and Annex F shall be submitted to the SDO-Accounting unit on or before **February 14, 2025**. Submission beyond the deadline shall be accepted for signing but the district Administrative Officer II shall be the one to submit the form to BIR Office.
6. Immediate and wide dissemination of this memorandum and strict compliance is hereby directed.

GAUDENTIO C. ALJIBE JR., PhD, CESO VI  
Schools Division Superintendent

DepEd Northern Samar  
**RELEASED**



Mabini St., Brgy. Acacia, Catarman, 6400, Northern Samar  
Telephone Nos: (055) 500 1020  
Email Address: [northernsamar@depd.gov.ph](mailto:northernsamar@depd.gov.ph)  
Division Official Website: <https://northernsamar@depd.gov.ph>

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

Date: 1/8/2025



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

ANNEX A

**INSTRUCTIONS ON PRINTING BIR FORM NO. 2316**

1. Open your web browser from your desktop and computer or laptop and type the link [https://depedph-my.sharepoint.com/:f/g/personal/mariajoy\\_singzon\\_deped\\_gov\\_ph/Ehj5BFA3YrpEm\\_j9HCmyoT4Bk1OEFomXGwdkcH-73ny6Pg?e=vVGfd1](https://depedph-my.sharepoint.com/:f/g/personal/mariajoy_singzon_deped_gov_ph/Ehj5BFA3YrpEm_j9HCmyoT4Bk1OEFomXGwdkcH-73ny6Pg?e=vVGfd1)
2. Open the PDF file and select the file to be printed. Take note that the printer paper size should be set to **Legal size**.
3. Print BIR Form No. 2316 in 4 copies:
  - a. 1 copy for Employee,
  - b. 1 copy for district/school file; and
  - c. 2 copies for BIR
4. Employees should accomplish BIR Form No. 2316 **Item no. 6** (address and Zip Code), **Item no. 7** (Date of birth), **Item no. 54** (Signature over printed name and Employee CTC/Valid ID No., Place and Date of Issue) and **Item No. 56** (Signature over printed name)
5. Hard copies (2 copies in 1 folder for BIR) of accomplished BIR Form 2316 and Annex F shall be submitted to SDO-Accounting unit for signing **before scanning** (employee/district copy))

**INSTRUCTIONS ON UPLOADING OF ACCOMPLISHED BIR FORM NO. 2316 AND PREPARATION OF ANNEX F**

1. Scan the accomplished BIR Form No. 2316 using PDF file format. Each BIR Form No. 2316 filename shall contain the following information:
  - a. Surname of the employee
  - b. Tax Identification Number (TIN) of the employee; and
  - c. Taxable period

Example: **Dela Cruz\_123456789\_2024**

6. Prepare and print **Annex F** in **3 copies** (1 receiving copy and 2 copies for BIR). Annex F shall contain the list of employees who are qualified for substituted filing of their Income Tax Return. It shall contain the following information:
  - a. Name of Employee
  - b. Taxpayer Identification Number (TIN)
  - c. Amount of compensation (Item no. 23 in BIR Form No. 2316)
  - d. Tax due withheld and remitted (Item no. 28 in BIR Form No. 2316)
7. The scanned copy of BIR Form No. 2316 shall be uploaded online through link [https://depedph-my.sharepoint.com/:f/g/personal/mariajoy\\_singzon\\_deped\\_gov\\_ph/EuHm3ehILhFDuxZP4sQH3DoB2JeddKtan8O1U4MZSAptZA?e=GNIFnw](https://depedph-my.sharepoint.com/:f/g/personal/mariajoy_singzon_deped_gov_ph/EuHm3ehILhFDuxZP4sQH3DoB2JeddKtan8O1U4MZSAptZA?e=GNIFnw).