



Republic of the Philippines  
**Department of Education**  
REGION III – CENTRAL LUZON  
SCHOOLS DIVISION OFFICE - SCIENCE CITY OF MUÑOZ

February 3, 2026

**SCHOOLS DIVISION MEMORANDUM**

No. 057, s. 2026

**PROCEDURE IN ACCOMPLISHING BIR FORM 2316/CERTIFICATE OF  
COMPENSATION PAYMENT/TAX WITHHELD FOR CY 2025**

To: All SDO-Based Payroll Teaching and Non-Teaching Personnel

1. In line with the requirements of Bureau of Internal Revenue (BIR) on filing of annual income tax withheld, the following procedures must be observed in accomplishing the BIR Form 2316:
  - Fill-out items No. 6 to No. 8;
  - Sign on items No. 52 and No. 54. On item No. 52, kindly write on the space provided your respective **Community Tax Certificate (CTC) No.**, Place of Issue, Date of Issue and Amount Paid;
  - Submit *the hard copies* together with the *scanned PDF file* of the accomplished BIR Form to be uploaded to this link <https://tinyurl.com/SDOMUNOZ2316-2025> ;
  - Deadline of submission of the required hard and soft copies will be **on or before February 6, 2026** at the Records Unit of the schools division office (SDO).
2. Copies of the BIR Form 2316 are now available for pick-up at the Records Unit of the SDO.
3. For information and compliance.



**JOHANNA N. GERVACIO, PhD, CESO V**  
Schools Division Superintendent ✕

Encl: As stated  
Reference: None  
To be indicated in the Perpetual Index  
Under the following subjects:

BIR FORM 2316

PAYROLL/KJSN-Submission of Form 2316  
001/February 3, 2026



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