



Republic of the Philippines
Department of Education
REGION I
SCHOOLS DIVISION OF THE CITY OF BATAC

10 FEB 2026

DIVISION MEMORANDUM
No. **103**, s. 2026

AVAILABILITY OF BIR FORM 2316 (CERTIFICATE OF COMPENSATION PAYMENT/TAX WITHHELD)

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Unit and Section Heads
Public Elementary and Secondary School Heads
All Others Concerned

1. This office hereby announces the availability of the BIR Form 2316 (*Certificate of Compensation Payment/Tax Withheld*) for FY 2025.
2. Furthermore, this office advice all employees to adhere to the following guidelines:
 - a. Fill out properly and complete the necessary information in the BIR Form 2316.
 - b. The employee will retain the first copy.
 - c. The duplicate copy will be forwarded back to the Accounting Unit.
 - d. The deadline for submission will be on February 17, 2026, at 5 p.m.
3. If the BIR Form 2316 is lost, the employee must provide a notarized affidavit of loss along with a request letter.
4. Attached is the filled-out sample of BIR Form 2316 for your reference.
5. For information and compliance.

ANSELMO R. ALUDINO
Schools Division Superintendent

Encl.: As stated
Reference: None
To be included in the Perpetual Index
Under the following subject:

BIR FORM 2316 CY 2025
JCB/Memo 2025 BIR Form 2316

By the Authority of the SDS:


ARNEL S. BANDIOLA
Assistant Schools Division Superintendent

 SDCB RECORDS UNIT
2602390



BIR Form No.

2316

September 2021 (ENCS)

**Certificate of Compensation
Payment/Tax Withheld**

For Compensation Payment With or Without Tax Withheld



2316 09/21 ENCS

Fill in all applicable spaces. Mark all appropriate boxes with an "X"

1 For the Year (YYYY)	2025	2 For the Period From (MM/DD)	01 01	To (MM/DD)	12 31
Part I - Employee Information			Part IV-B Details of Compensation Income and Tax Withheld from Present Employer		
3 TIN	382	335	847	0000	A. NON-TAXABLE/EXEMPT COMPENSATION INCOME
4 Employee's Name (Last Name, First Name, Middle Name)	5 RDO Code			Amount	
ABAD, KRISTHEL MAE CABANATAN	001			29 Basic Salary (including the exempt P250,000 & be or the Statutory Minimum Wage of the MWE) 0.00	
6 Registered Address	6A Zip Code			30 Holiday Pay (MWE) 0.00	
BRGY. 17 TABUG, CITY OF BATAC, ILOCOS NORTE	2906			31 Overtime Pay (MWE) 0.00	
6B Local Home Address	6C Zip Code			32 Night Shift Differential (MWE) 0.00	
BRGY. 17 TABUG, CITY OF BATAC, ILOCOS NORTE	2906			33 Hazard Pay (MWE) 0.00	
6D Foreign Address	6E Zip Code			34 13th Month Pay and Other Benefits (maximum of P90,000) 90,000.00	
N/A				35 De Minimis Benefits 24,000.00	
7 Date of Birth (MM/DD/YYYY)	10 12 1,986	8 Telephone Number	36 SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only) 49,901.03		
9 Statutory Minimum Wage rate per day	0.00			37 Salaries and Other Forms of Compensation 34,000.00	
10 Statutory Minimum Wage rate per month	0.00			38 Total Non-Taxable/Exempt Compensation Income (Sum of Items 29 to 37) 197,901.03	
11 <input type="checkbox"/> Minimum Wage Earner whose compensation is exempt from withholding tax and not subject to income tax					
Part II - Employer Information (Present)					
12 Taxpayer	441	926	511	7760	B. TAXABLE COMPENSATION INCOME REGULAR
13 Employer's Name	DIVISION OF BATAC CITY			39 Basic Salary 363,150.97	
14 Registered Address	16 QUILING SUR CITY OF BATAC ILOCOS NORTE 14A Zip Code 2906			40 Representation	
15 Type of Employer	<input type="checkbox"/> Main Employer	<input type="checkbox"/> Secondary Employer	41 Transportation		
Part III - Employer Information (Previous)					
16 TIN				42 Cost of Living Allowance (COLA)	
17 Employer's Name				43 Fixed Housing Allowance	
18 Registered Address	18A Zip Code			44 Others (Specify)	
Part IV - Summary					
19 Gross Compensation Income from Present Employer (Sum of Items 38 and 52)	567,180.40			44A	0.00
20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 38)	197,901.03			44B	
21 Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 52)	369,279.37			SUPPLEMENTARY	
22 Add: Taxable Compensation Income from Previous Employer, if applicable	0.00			45 Commission	
23 Gross Taxable Compensation Income (Sum of Items 21 and 22)	369,279.37			46 Profit Sharing	
24 Tax Due	17,891.91			47 Fees Including Director's Fees	
25 Amount of Taxes Withheld				48 Taxable 13th Month Pay Benefits 6,128.40	
25A Present Employer	17,891.91			49 Hazard Pay	
25B Previous Employer	0.00			50 Overtime Pay	
26 Total Amount of Taxes Withheld as adjusted (Sum of Items 25A and 25B)	17,891.91			51 Others (Specify)	
27 5% Tax Credit (PERA Act of 2008)	0.00			51A	
28 Total Taxes Withheld (sum of items 26 and 27)	17,891.91			51B	
I/We declare, under the penalties of perjury, that this certificate has been made in good faith, verified by us, and to the best of my/our knowledge and belief, is true and correct pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I/we give my/our consent to the processing of my/our information as contemplated under the "Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes.					

51 **JENNIFER C. BUNGUBUNG**

Present Employer/ Authorized Agent Signature Over Printed Name

Date Signed

_____52 **KRISTHEL MAE CABANATAN ABAD**

Employee Signature Over Printed Name

Date Signed

01 30 2026

Date of Issue

05 28 2025

Amount Paid, if CTC

P 350.00

To be accomplished under substituted filing

I declare, under the penalties of perjury, that the information herein stated are reported under BIR Form No. 1604C which has been filed with the Bureau of Internal Revenue.

I declare, under the penalties of perjury, that I am qualified under substituted filing of Income Tax Returns/BIR Form No. 1700, since I received purely compensation income from only one employer in the Philippines for the calendar year, that taxes have been correctly withheld by my employer (tax due equals tax withheld); that the BIR Form No. 1604-C filed by my employer to the BIR shall constitute as my income tax return; and that BIR Form No. 2316 shall replace the same purpose as if BIR Form No. 1700 has been filed pursuant

SIGNATURE

as amended.

53 **JENNIFER C. BUNGUBUNG**Present Employer/ Authorized Agent Signature Over Printed Name
(Head of Accounting/ Human Resource or Authorized Representative)

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KRISTHEL MAE CABANATAN ABAD

Employee Signature Over Printed Name