



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.

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

**ANSELMO R. ALUDINO**  
Schools Division Superintendent

By the Authority of the SDS:

**ARNEL S. BANDIOLA**  
Assistant Schools Division Superintendent




SDCB RECORDS UNIT

2602390



For BIR  
Use Only


BCS/  
Item:



Republic of the Philippines  
Department of Finance  
Bureau of Internal Revenue

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

1 For the Year  
(YYYY)

2025

2 For the Period  
From (MM/DD) To (MM/DD)

01 0112 31

Part I - Employee Information

3 TIN3823358470000

4 Employee's Name (Last Name, First Name, Middle Name)5 RDO Code

ABAD, KRISTHEL MAE CABANATAN001

6 Registered Address6A Zip Code

BRGY. 17 TABUG, CITY OF BATAAC, ILOCOS NORTE2906

6B Local Home Address6C Zip Code

BRGY. 17 TABUG, CITY OF BATAAC, ILOCOS NORTE2906

6D Foreign Address6E Zip Code

N/A

7 Date of Birth (MM/DD/YYYY)8 Telephone Number

10121986677-19913

9 Statutory Minimum Wage rate per day0.00

10 Statutory Minimum Wage rate per month0.00

11 ☐ Minimum Wage Earner whose compensation is exempt from withholding tax and not subject to income tax

Part II - Employer Information (Present)

12 Taxpayer4419265117760

13 Employer's Name

DIVISION OF BATAAC CITY

14 Registered Address14A Zip Code

16 QUILING SUR CITY OF BATAAC ILOCOS NORTE2906

15 Type of Employer☐ Main Employer☐ Secondary Employer

Part III - Employer Information (Previous)

16 TIN

17 Employer's Name

18 Registered Address18A Zip Code

Part IVA - Summary

19 Gross Compensation Income from Present Employer (Sum of Items 38 and 52)567,180.40

20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 38)197,901.03

21 Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 52)369,279.37

22 Add: Taxable Compensation Income from Previous Employer, if applicable0.00

23 Gross Taxable Compensation Income (Sum of Items 21 and 22)369,279.37

24 Tax Due17,891.91

25 Amount of Taxes Withheld25A Present Employer17,891.9125B Previous Employer0.00

26 Total Amount of Taxes Withheld as adjusted (Sum of Items 25A and 25B)17,891.91

27 5% Tax Credit (PERA Act of 2008)0.00

28 Total Taxes Withheld (sum of items 26 and 27)17,891.91

Part IV-B Details of Compensation Income and Tax Withheld from Present Employer

A. NON-TAXABLE/EXEMPT COMPENSATION INCOME

29 Basic Salary (including the exempt P250,000 & below or the Statutory Minimum Wage of the MWE)0.00

30 Holiday Pay (MWE)0.00

31 Overtime Pay (MWE)0.00

32 Night Shift Differential (MWE)0.00

33 Hazard Pay (MWE)0.00

34 13th Month Pay and Other Benefits (maximum of P90,000)90,000.00

35 De Minimis Benefits24,000.00

36 SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only)49,901.03

37 Salaries and Other Forms of Compensation34,000.00

38 Total Non-Taxable/Exempt Compensation Income (Sum of Items 29 to 37)197,901.03

B. TAXABLE COMPENSATION INCOME REGULAR

39 Basic Salary363,150.97

40 Representation

41 Transportation

42 Cost of Living Allowance (COLA)

43 Fixed Housing Allowance

44 Others (Specify)

44A0.00

44B

SUPPLEMENTARY

45 Commission

46 Profit Sharing

47 Fees Including Director's Fees

48 Taxable 13th Month Pay Benefits6,128.40

49 Hazard Pay

50 Overtime Pay

51 Others (Specify)

51A

51B

52 Total Taxable Compensation Income (Sum of Items 39 to 51B)369,279.37

51 JENNIFER C. BUNGUBUNG  
Present Employer/ Authorized Agent Signature Over Printed Name  
Date Signed

CONFORME: SIGNATURE

52 KRISTHEL MAE CABANATAN ABAD  
Employee Signature Over Printed Name  
Date Signed01 30 2026

CTC/Valid ID No. of Employee420118023Place of IssueCITY OF BATAACDate of Issue05 28 2025Amount Paid, if CTCP 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.

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

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 serve the same purpose as if BIR Form No. 1700 has been filed 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.

54 KRISTHEL MAE CABANATAN ABAD  
Employee Signature Over Printed Name

\*NOTE: The BIR Data Privacy is in the BIR website (www.bir.gov.ph)