



Republic of the Philippines
Department of Education
REGION VII – CENTRAL VISAYAS
Schools Division of Bohol

**Office of the Schools
Division Superintendent**

January 31, 2024

DIVISION MEMORANDUM
No. 039, s. 2024

**PRINTING AND SUBMISSION OF BIR FORM NO. 2316 OR CERTIFICATE OF
COMPENSATION PAYMENT/TAX WITHHELD FOR COMPENSATION PAYMENT
WITH OR WITHOUT TAX WITHHELD**

To: Assistant Schools Division Superintendents
Chiefs - SGOD and CID
Public Schools District Supervisors
Elementary/Secondary School Principals / Heads
Administrative Officer II
All Others Concerned

1. Annually, the Bureau of Internal Revenue (BIR) requires the submission of BIR Form No. 2316 or the Certificate of Compensation Payment/Tax Withheld for Compensation Payment With or Without Tax Withheld which must be issued to the employees and to be submitted to the Bureau of Internal Revenue (BIR). It is a certificate to be accomplished and issued to each employee receiving salaries, wages, and other forms of remuneration by each employer indicating therein the total amount paid and the taxes withheld therefrom during the calendar year. The BIR Form No. 2316 shall be prepared in triplicate, to be distributed as follows: original - employee's copy; duplicate - BIR's copy; and triplicate - employer's copy, to be retained for 10 years. BIR Form 2316 must be signed by both the employer's authorized officer and the employee, under penalty of perjury. The employer must give the original copy to the employee, while a duplicate copy is to be submitted by the employer to the concerned BIR office.
2. Only the employees qualified for substituted filing shall be prepared and submitted to the BIR by this office. Otherwise, individuals not eligible for substituted filing are responsible for filing and submitting their BIR Form 1700. Substituted filing applies only to individuals who meet all the following conditions (*BIR Memorandum Circular No. 01-2003*):
 - i. The employee receives purely compensation income (regardless of amount) during the taxable year.
 - ii. The employee receives the income only from one employer in the Philippines during the taxable year
 - iii. The amount of tax due from the employee at the end of the year equals the amount of tax withheld by the employer
 - iv. The employee's spouse also complies with all three (3) conditions stated above.
 - v. The employer files the annual information return (BIR Form No. 1604-CF)
 - vi. The employer issues BIR Form 2316 (Oct 2002 ENCS) version to each employee



Deped Tayo Bohol Division

Address: 0050 Lino Chatto Barangay Cogon,
Tagbilaran City, Bohol
Telephone No.: (038) 411-2544
email Address: deped.bohol@deped.gov.ph
 www.depedbohol.org

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While individuals who are not qualified for substituted filing are the following:

- i. Individuals deriving compensation income from two or more employees, concurrently or successively at any time during the taxable year
 - ii. Employees deriving compensation income, regardless of amount, whether from a single or several employers during the calendar year, the income tax of which has not been withheld correctly (i.e. tax due is not equal to the tax withheld) resulting to a collectible or refundable return
 - iii. Employees whose monthly gross compensation income does not exceed Five Thousand Pesos (P5,000) or the statutory minimum wage, whichever is higher, and opted for non-withholding of tax on said income
 - iv. Individuals deriving other non-business, non-profession-related income in addition to compensation not otherwise subject to final tax
 - v. Individuals deriving purely compensation income from a single employer, although the income of which has been correctly subjected to withholding tax, but whose spouse is not entitled to substituted filing
 - vi. Non-resident aliens engaged in trade or business in the Philippines deriving purely compensation income or compensation income and other business or profession related income
3. To comply with this statutory obligation to the SDO Bohol personnel, all District Administrative Officers (AOII) are directed to facilitate the printing of the BIR Form No. 2316 or the Certificate of Compensation Payment/ Tax Withheld for Compensation Payment With or Without Tax Withheld for all personnel under the Schools Division Office' payroll. On the other hand, the Secondary School-Implementing Unit's Senior Bookkeeper will print their own BIR Form No. 2316 for all personnel under their respective payroll. However, personnel with warm bodies in the schools (IU) that are included in SDO's payroll will be printed by the District AO IIs. Refer to ANNEX A for the procedures on how to print the BIR form. Deadline of submission of the signed BIR Form No. 2316 by the employee (with notarized transmittal per District - ANNEX B) to this Office to the respective authorized representative's office will be **on or before February 12, 2024**. Submission beyond the deadline shall be accepted for signing but the assigned AOII shall be the one to submit the documents to BIR. The Authorized Representative who will sign are the following:

CD	Authorized Representative
CD 1	Gabina F. Ladaran, CPA
CD 2	Diane Cicely A. Jeminez
CD 3	Fermin M. Albutra, MPA
Implementing Unit Secondary Schools	School Principal

4. All elementary and secondary schools whose salaries and other emoluments are paid under the Schools Division Office are enjoined to provide the necessary supplies needed in the printing of the said form to the District Administrative Officers (AOII).



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5. 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 AOII 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 2316 that are qualified for substituted filing, to this office shall be liable and responsible for any penalty that the BIR may impose.**
6. Immediate and wide dissemination of this memorandum and strict compliance is hereby directed.

Casiana P. Caberte

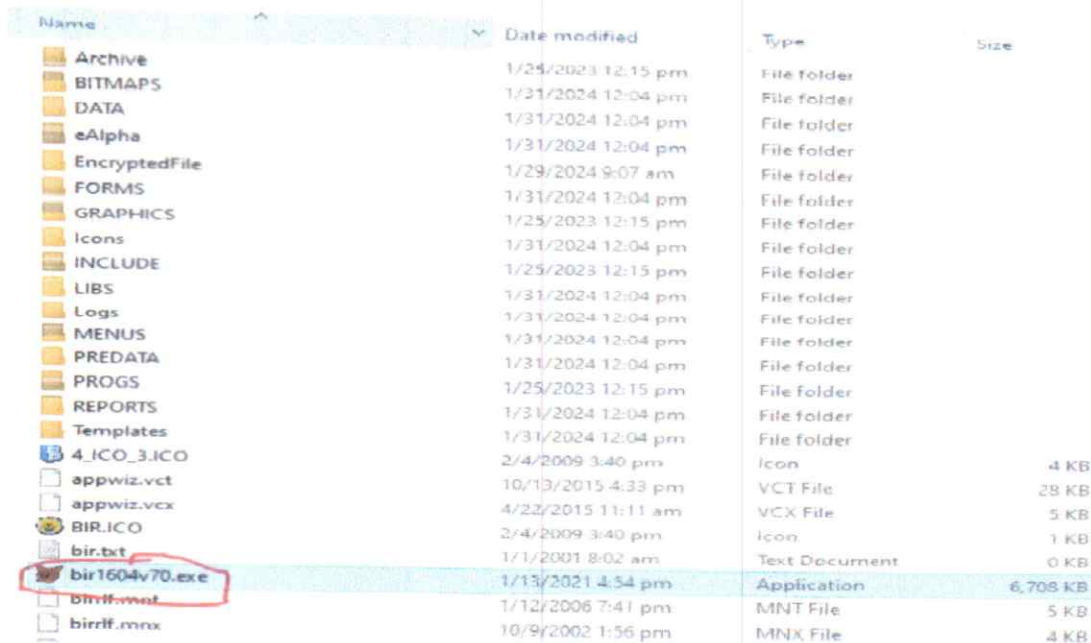
CASIANA P. CABERTE PhD, CESO VI
OIC -Schools Division Superintendent

PROCEDURES ON HOW TO PRINT THE BIR FORM 2316

1. Download the Alphalist Data Entry and Validation Module at https://drive.google.com/drive/folders/1Kuz18khX1Stk1eJpp_VsMXljsArLn4RC?usp=sharing
2. Choose your corresponding "Congressional District" for Specific Authorized Representative Signatories. Right click and choose download.
(GABINA F. LADARAN, CPA – CD 1, DIANE CICELY A. JEMINEZ – CD 2, & FERMIN M. ALBUTRA – CD 3)



3. After Complete Download, unzip the file
4. Open the folder of your desired choice (ELEMENTARY FOLDER, SECONDARY FOLDER, PROBATIONARY FOLDER) and open "bir1604v70.exe"



5. Input "bir" as User Name and Password (Quotation Mark not included)

User Login - Alphalist Data Entry Ver. 7.0

Type a User Name and Password to log on to data entry

User Name: bir

Password: bir

OK Cancel

6. Click "1604 C"

DEPARTMENT OF EDUCATION DIVISION OF BOHOL - Alphalist Data Entry Ver. 7.0

BUREAU OF INTERNAL REVENUE

MAP Form QAP Forms SAWT Forms

ANNUAL

1604 C 1604 E 1604 E

Upload DAT file Withholding Agent TIN Library Utilities Exit

GOVERNMENT PROPERTY NOT FOR SALE

7. Change the Year to 2023 and Click Add/Update under Schedule 1

1604C Menu

Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes

Schedule 1

Add / Update Print / Inquire

Schedule 2

Add / Update Print / Inquire

For the Year: In case of overwithholding / overremittance after the year-end adjustment on compensation, have you released the refunds to your employee?

Amended Return: Total Amount of Overremittance on Tax Withheld:

No. of Sheets Attached: Date of Refund: Month of First Crediting of Overremittance:

Generate File Back to Main Menu

8. Search the Employees name by clicking next or previous. Once found, click "form 2316"

1604 Schedule 1 Data Entry

Schedule 1

Alphabet of Employees (Declared and Certified using BIR Form No. 2316)

1604C

Sequence Number: Taxpayer Identification Number (TIN): Region:


Last Name: First Name: Middle Name: Nationality:

Current Employment Status: Employment From: Employment To:

Reason of Separation:

NON-TAXABLE		TAXABLE		OTHER ITEMS	
Payment from Present Employer					
423,160.00	0.00	59,000.00	11,000.00		
Gross Comp. Income	Basic Salary (P250,000 and below)	13th Month & Other Benefits	De Minimis Benefits		
29,160.00	0.00	99,160.00			
SSS, GSIS, PAG-IBIG & Union Dues	Salaries & Other Forms of Comp	Total Nontaxable/Exempt Compensation Income			
Payment from Previous Employer					
0.00	0.00	0.00	0.00		
Gross Comp. Income	Basic Salary (P250,000 and below)	13th Month & Other Benefits	De Minimis Benefits		
0.00	0.00	0.00			
SSS, GSIS, PAG-IBIG & Union Dues	Salaries & Other Forms of Comp	Total Nontaxable/Exempt Compensation Income			
0.00					

9. An excel will pop-up (BIR Form 2316) for Print. Print it in 3 copies. (Use Long Bond Paper in printing)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	BACADA	E	F	G	H	I	A	AK	AL	AN
BIR Form No.		2316																										Certificate of Compensation Payment/Tax Withheld								
January 2018 (ENCS)		For Compensation Payment With or Without Tax Withheld																										2316 01/18ENCS								
1 For the Year (YYYY)		2023																										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		771		753		227		0000		4 Employee's Name (Last Name, First Name, Middle Name)		5 RDO Code		A. NON-TAXABLE/EXEMPT COMPENSATION INCOME		Amount																				
6 Registered Address										6A Zip Code		27 Basic Salary (including the exempt P250,000 of the Statutory Minimum Wage of the MWE)		0.00																						
6B Local Home Address										6B Zip Code		28 Holiday Pay (MVE)		0.00																						
6C Foreign Address										6C Zip Code		29 Overtime Pay (MVE)		0.00																						
7 Date of Birth (MM/DD/YYYY)										8 Telephone Number		30 Night Shift Differential (MVE)		0.00																						
9 Statutory Minimum Wage rate per day										0.00		31 Hazard Pay (MVE)		0.00																						
10 Statutory Minimum Wage rate per month										0.00		32 13th Month Pay and Other Benefits (maximum of P90,000)		59,000.00																						
11 <input checked="" type="checkbox"/> Minimum Wage Earner whose compensation is exempt from withholding tax and not subject to income tax												33 De Minimis Benefits		11,000.00																						
12 Taxpayer										000 863 958 0513		34 SSS, GSIS, PHIC & Pag-ibig Contributions and Union Dues (Employee share only)		29,160.00																						
13 Employer's Name										DEPARTMENT OF EDUCATION DIVISION OF BOHOL		35 Salaries & Other Forms of Compensation		0.00																						
14 Registered Address										14A Zip Code		36 Total Non-Taxable/Exempt Compensation Income (Sum of Items 27 to 35)		99,160.00																						
15 Type of Employer										<input type="checkbox"/> Main Employer <input type="checkbox"/> Secondary Employer		B. TAXABLE COMPENSATION INCOME REGULAR																								
16 TIN												37 Basic Salary		324,000.00																						
17 Employer's Name												38 Representation																								
18 Registered Address										18A Zip Code		39 Transportation																								
19 Gross Compensation Income from Present Employer (Sum of Items 36 and 50)										423,160.00		40 Cost of Living Allowance (COLA)																								
20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 36)										99,160.00		41 Fixed Housing Allowance																								
												42 Others (Specify)																								
												42A		0.00																						
												42B																								
												SUPPLEMENTARY																								
												43 Commission																								
												44 Profit Sharing																								

Reminder:

Segregate the 3 printed copies of BIR Form 2316 in three (3) folders with labels (EMPLOYEE'S COPY, EMPLOYER'S COPY, and BIR COPY). The District AO II for District or the Senior Bookkeepers for IU shall initially sign under the name of the Authorized Representative. The notarized transmittal shall be placed on the top followed by the BIR Form 2316 arranged by School.

"ANNEX B"



Republic of the Philippines
Department of Education
Region VII – CENTRAL VISAYAS
SCHOOLS DIVISION OF BOHOL

January 31, 2024

MS. DEBBIE ANGELES V. GARCIA

Revenue District Officer
Revenue District Office No. 084
Tagbilaran City Bohol

Madam:

This is to certify that the employees listed below are qualified for substituted filing of their Income Tax Return pursuant to the provisions of Section 2.83.4 of Revenue Regulations No. 2-98, as amended.

No.	Name of Employee	Taxpayer Identification Number	Amount of Compensation	Tax Due Withheld and Remitted
Sto Nino Elementary School				
1				
2				
3				
San Isidro Elementary School				
1				
2				
3				

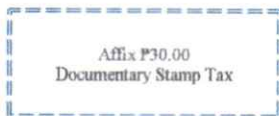
I declare under the penalties of perjury, that this declaration has been made in good faith, and to the best of my knowledge and belief to be true and correct.

Signature over Printed Name of District Administrative Officer II

SUBSCRIBED AND SWORN to before me this ___ day of ___, 20__ in _____, Applicant exhibited to me his/her _____ issued at _____ on _____.

NOTARY PUBLIC

Doc. No.: _____
Page No.: _____
Book No.: _____
Series of _____



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