



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

**Office of the Schools
Division Superintendent**

January 8, 2025

DIVISION MEMORANDUM
No. 054, s. 2025

**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
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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 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 personnel within the Schools Division Office' payroll listed under their respective schools. 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 detailed printing procedures.
4. District AOIIs shall collect and consolidate the submitted forms from the schools. They must ensure that AOIIs of the schools have countersigned under the authorized representative's name. Deadline for submission of the signed BIR Form No. 2316 per district, along with notarized transmittal (**ANNEX B**), to the authorized representative's office at the SDO is **on or before February 14, 2025**. Submissions made after the deadline shall be accepted for signing but, the assigned AOII will be responsible for submitting the documents to the BIR. Refer to **ANNEX C** for the specific Authorized Signatory per district of the documents.

CD	Authorized Representative
CD 1	Gabina F. Ladaran, CPA Karen C. Soliva
CD 2	Liza D. Crescencio Diane Cicely A. Jeminez
CD 3	Ma. Fritzie A. Lungay Jasmin C. Estose



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Implementing Unit Secondary Schools	School Principal
Division Office Personnel	Fermin C. Albutra

5. 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.
6. 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 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.**
7. Immediate and wide dissemination of this memorandum and strict compliance is hereby directed.


FAY C. LUAREZ EdD PhD TM CESO VI
OIC -Schools Division Superintendent 



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

January 31, 2025

MR. ARDO RUBEN H. SAGUIN

OIC – Assistant Revenue District Officer
Revenue District Office No. 084
Tagbilaran City Bohol

Sir:

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.

DISTRICT: _____

CD _____

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				

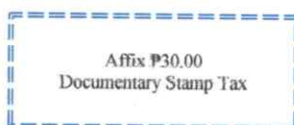
I declare under the penalties of perjury, that this declaration has been made in good faith, and to the best of my knowledge and belief to be true and correct.

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 _____



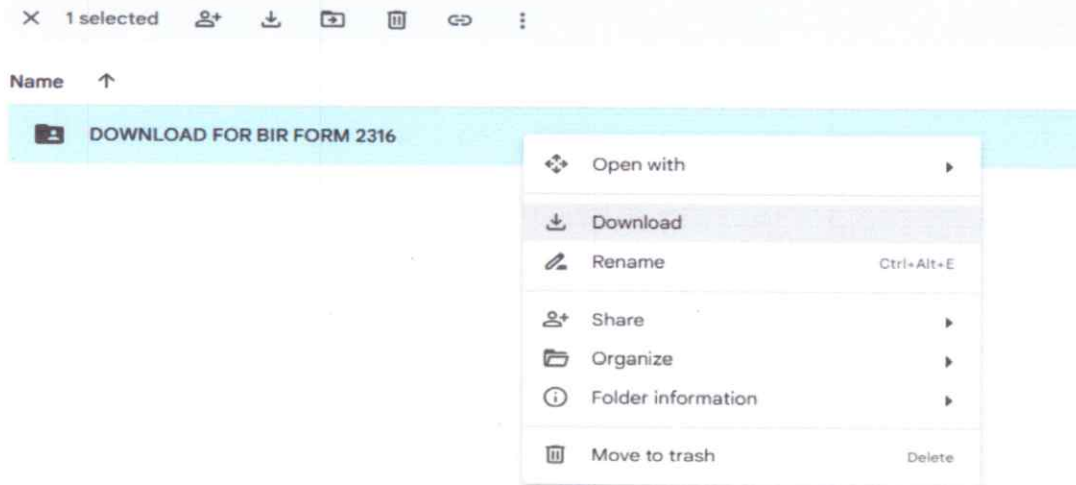
0050 Lino Chatto Drive Barangay Cogon, Tagbilaran City, Bohol
Tel Nos.: (038) 412-4938; (038) 411-2544 (038) 501-7550
Telefax: (038) 501-7550 email add: deped.bohol@deped.gov.ph



PROCEDURE ON HOW TO PRINT THE BIR FORM 2316

1. Download the Alphalist Data Entry and Validation Module and at <https://shorturl.at/b25tX>
2. Right Click and choose download

My Drive > 2023 1604C DAT FILE >



3. After downloading, unzip the file using WinRaR, WinZip, or any other related Software.
4. Install Alphalist Data Entry and Validation 7.3.exe
5. Locate and open "BIRALPHA73" Folder and open the "Alphalist Data Entry.exe"

Name	Date modified	Type	Size
Archive	1/21/2025 4:20 pm	File folder	
BITMAPS	1/21/2025 4:22 pm	File folder	
DATA	1/21/2025 4:22 pm	File folder	
eAlpha	1/21/2025 4:22 pm	File folder	
EncryptedFile	1/21/2025 4:20 pm	File folder	
FORMS	1/21/2025 4:22 pm	File folder	
GRAPHICS	1/21/2025 4:20 pm	File folder	
Icons	1/21/2025 4:22 pm	File folder	
INCLUDE	1/21/2025 4:20 pm	File folder	
LIBS	1/21/2025 4:22 pm	File folder	
Logs	1/21/2025 4:20 pm	File folder	
MENUS	1/21/2025 4:22 pm	File folder	
PREDATA	1/21/2025 4:22 pm	File folder	
PROGS	1/21/2025 4:20 pm	File folder	
REPORTS	1/21/2025 4:22 pm	File folder	
Templates	1/21/2025 4:22 pm	File folder	
1-ICO_3-ICO	8/14/2015 12:00 am	Icon	4 KB
Alphalist Data Entry.exe	2/13/2024 4:06 pm	Application	6,849 KB
Alphalist Validation.exe	2/8/2024 8:37 am	Application	1,574 KB
BIR.ICO	8/14/2015 12:00 am	Icon	1 KB
bir.txt	8/14/2015 12:00 am	Text Document	0 KB
FOXUSER.DBF	7/31/2024 1:25 pm	DBF File	18 KB
FOXUSER.FPT	7/31/2024 1:25 pm	FPT File	116 KB
signatory.txt	1/21/2025 3:15 pm	Text Document	1 KB
signatoryb.txt	1/21/2025 3:15 pm	Text Document	1 KB
val16041.exe	1/25/2016 2:46 pm	Application	1,131 KB
VALID.ICO	8/14/2015 12:00 am	Icon	2 KB
valrlf.exe	5/26/2011 12:00 am	Application	311 KB
valrlf.pjt	12/8/2015 12:00 am	PJT File	23 KB
valrlf.pjx	12/8/2015 12:00 am	PJX File	5 KB
version20.txt	8/14/2015 12:00 am	Text Document	0 KB
VFP6R.DLL	8/14/2015 12:00 am	Application exten...	3,295 KB
VFP6RENU.DLL	8/14/2015 12:00 am	Application exten...	856 KB
VFP6T.DLL	8/14/2015 12:00 am	Application exten...	2,987 KB

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

User Login - Alphalist Data Entry Ver. 7.2

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

 User Name

Password

7. Click Upload DAT File

Main Menu - Alphalist Data Entry Ver. 7.3

BUREAU OF INTERNAL REVENUE



MAP **QAP** **SAWT**

MAP Form QAP Forms SAWT Forms

ANNUAL

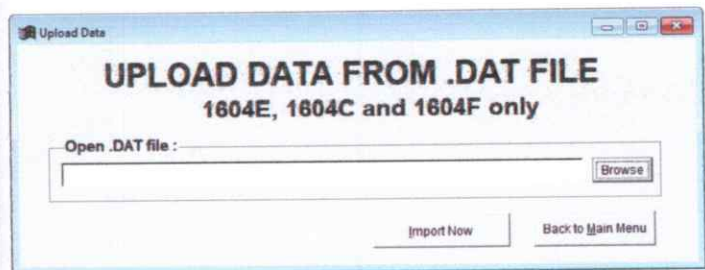
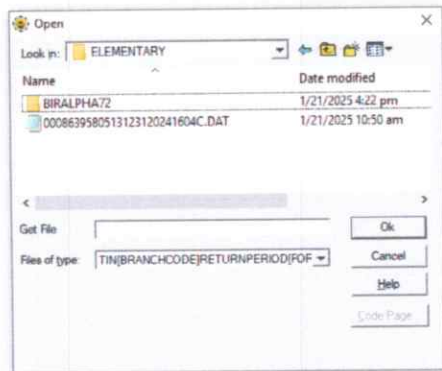
1604 C 1604 E 1604 E

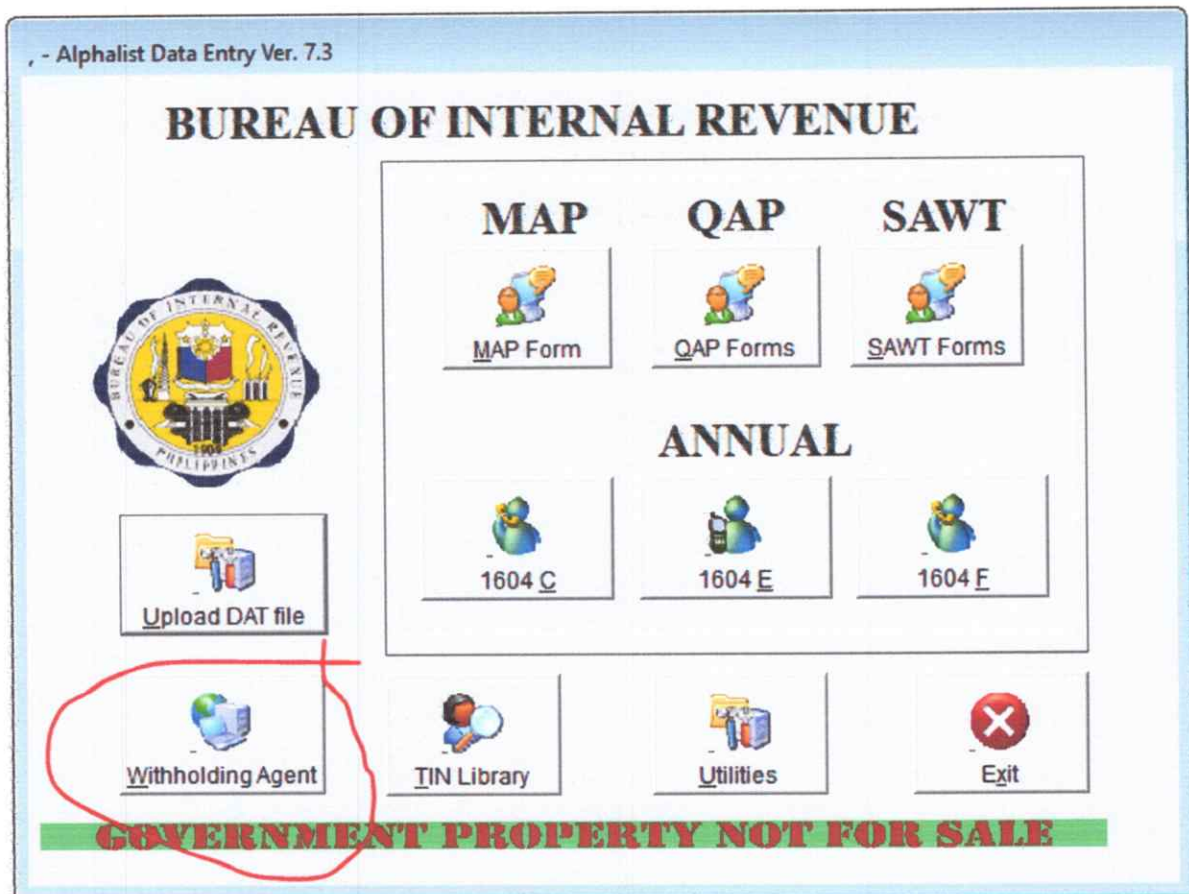
Upload DAT file Withholding Agent TIN Library Utilities Exit

GOVERNMENT PROPERTY NOT FOR SALE

8. Upload and Import the DAT file from your desired needs (Elementary/Secondary/Probationary)



9. After Import, click "Withholding Agent"



10. Input the following details as follows except Authorized Representative/Signatory which will be encoded as follows:

Withholding Agent Information			
Withholding Agent Information			
RDO Code:	084	TIN :	000-863-958 0513
Category of Withholding Agent	Government		
Line of Business / Occupation	EDUCATION		
Taxpayer Classification:	Non-Individual		
Registered Name:	DEPARTMENT OF EDUCATION-DIVISION OF BOHOL		
Taxpayer Name:			
Last Name	First Name	Middle Name	Telephone Number:
Registered/Business Address:			
Substreet	Street	Barangay	
	LINO CHATTO DRIVE	COGON	
District/Municipality	City/Province	Zip Code	
TAGBILARAN CITY	BOHOL	6300	
Authorized Representative / Signatory :	FERMIN M. ALBUTRA		
	ADMINISTRATIVE OFFICER V		
			Edit Close

CD1	CD1
1 ALBUR	GABINA F. LADARAN, CPA Division Accountant
2 ANTEQUERA	
3 BACLAYON	
4 BALILIHAN	
5 CALAPE	
6 CATIGBIAN	
7 CORELLA	
8 CORTES	
9 DAUIS	KAREN C. SOLIVA Administrative Officer II
10 LOON NORTH	
11 LOON SOUTH	
12 MARIBOJOC	
13 PANGLAO	
14 SIKATUNA	
15 TUBIGON EAST	
16 TUBIGON WEST	

CD2	CD2
BIEN UNIDO	LIZA D. CRESCENCIO
BUENAVISTA I	
BUENAVISTA II	
CLARIN	
DAGO HOY	
DANAO	
GETAFE I	
GETAFE II	
INABANGA NORTH	
INABANGA SOUTH	
PRES CPG	DIANE CICELY A. JEMINEZ
SAGBAYAN	
SAN ISIDRO	
SAN MIGUEL	
TALIBON I	
TALIBON II	
TRINIDAD I	
TRINIDAD II	
UBAY I	
UBAY II	
UBAY III	

Administrative Officer II

Administrative Officer II

CD3	CD3
ALICIA	MA. FRITZIE A. LUNGAY
ANDA	
BATUAN	
BILAR	
CANDIAY	
Carmen 1	
Carmen 2	
Carmen 3	
DIMIAO	
DUERO	
Garcia Hernandez	JASMIN C. ESTOSE
GUINDULMAN	
JAGNA	
LILA	
LOAY	
LOBOC	
MABINI	
PILAR	
SEVILLA	
SIERRA BULLONES	
VALENCIA	

Administrative Officer II

Administrative Officer II

11. After input; Choose "1604"

DEPARTMENT OF EDUCATION CULTURE AND SPORT - Alphalist Data Entry Ver. 7.2

BUREAU OF INTERNAL REVENUE



MAP

MAP Form

QAP

QAP Forms

SAWT

SAWT Forms

ANNUAL


1604 C


1604 E


1604 F


Upload DAT file


Withholding Agent


TIN Library


Utilities


Exit

GOVERNMENT PROPERTY NOT FOR SALE

12. Change the year to 2024 and click Add/Update under Schedule 1

1604C Menu - Alphalist Data Entry Ver. 7.2

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

Schedule 1

Add / UpdatePrint / Inquire

Schedule 2

Add / UpdatePrint / Inquire

For the Year 2024

Amended Return: N

No of Sheets Attached 0

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

Date of Refund / /

Total Amount of Overremittance on Tax Withheld 0.00

Month of First Crediting of Overremittance 0

Generate File Back to Main Menu

13. Search the employees name by clicking next or previous. Once found, click "Form 2316"

1604C Schedule 1 Data Entry				1604C	
Schedule 1 Alphabet of Employees (Declared and Certified using BIR Form No. 2316)					
Sequence Number: 10		Taxpayer Identification Number (TIN): 438-058-392 2000		Region: VII	
ABALOS		NIMFA		JANDAYAN	
Last Name		First Name		Middle Name	
Current Employment Status: Regular		Employment From: 01/01/2023		Nationality: FILIPINO	
Reason of Separation: N/A		Substituted Filing?: Yes		Employment To: 12/31/2023	
NON-TAXABLE		TAXABLE		OTHER ITEMS	
<i>Payment from Present Employer</i>					
456,234.85		0.00		90,000.00	
Gross Comp. Income		Basic Salary (P250,000 and below)		13th Month & Other Benefits	
42,192.77		0.00		148,192.77	
SSS, GSIS, PAG-IBIG & Union Dues		Salaries & Other Forms of Comp		Total Nontaxable/Exempt Compensation Income	
<i>Payment from Previous Employer</i>					
0.00		0.00		0.00	
Gross Comp. Income		Basic Salary (P250,000 and below)		13th Month & Other Benefits	
0.00		0.00		0.00	
SSS, GSIS, PAG-IBIG & Union Dues		Salaries & Other Forms of Comp.		Total Nontaxable/Exempt Compensation Income	
Top Next Prev Bottom Add Edit Delete Inquiry Form 2316 Exit					

- | | |
|---|--|
| 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 AAABACADAEAGAHAJA AK AL | |
| 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 | |
| Fill in all applicable spaces. Mark all appropriate boxes with an "X". | |
| 1 For the Year (YYYY) 2024 | 2 For the Period From (MM/DD) 01 01 To (MM/DD) 12 31 |
| Part I - Employee Information | |
| 3 TIN 438 058 392 2000 | Part IV-B Details of Compensation Income and Tax Withheld from Present Employer |
| 4 Employee's Name (Last Name, First Name, Middle Name) ABALOS, NIMFA JANDAYAN | 5 RDO Code 084 |
| 6 Registered Address | 6A Zip Code |
| 6B Local Home Address | 6C Zip Code |
| 6D Foreign Address | 6E Zip Code |
| 7 Date of Birth (MM/DD/YYYY) | 8 Telephone Number |
| 9 Statutory Minimum Wage rate per day 0.00 | 10 Statutory Minimum Wage rate per month 0.00 |
| 11 ☐ Minimum Wage Earner whose compensation is exempt from withholding tax and not subject to income tax | |
| Part II - Employer Information (Present) | |
| 12 Taxpayer 000 863 958 0513 | A. NON-TAXABLE/EXEMPT COMPENSATION INCOME |
| 13 Employer's Name DEPARTMENT OF EDUCATION CULTURE AND SPORT | Amount |
| 14 Registered Address LINO CHATTO DRIVE COGON TAGBILARAN CITY | 14A Zip Code 6300 |
| 15 Type of Employer ☐ Main Employer ☐ Secondary Employer | 29 Basic Salary (including the exempt P250,000 or the Statutory Minimum Wage of the MWE) 0.00 |
| Part III - Employer Information (Previous) | 30 Holiday Pay (MWE) 0.00 |
| 16 TIN | 31 Overtime Pay (MWE) 0.00 |
| 17 Employer's Name | 32 Night Shift Differential (MWE) 0.00 |
| 18 Registered Address | 33 Hazard Pay (MWE) 0.00 |
| 18A Zip Code | 34 13th Month Pay and Other Benefits (maximum of P90,000) 90,000.00 |
| Part IV A - Summary | 35 De Minimis Benefits 16,000.00 |
| 19 Gross Compensation Income from Present Employer (Sum of Items 38 and 52) 456,234.85 | 36 SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only) 42,192.77 |
| 20 Less: Total Non-Taxable/Exempt Compensation | 37 Salaries and Other Forms of Compensation 0.00 |
| Part IV B - Summary | 38 Total Non-Taxable/Exempt Compensation Income (Sum of Items 29 to 37) 148,192.77 |
| 21 Net Taxable Compensation Income | B. TAXABLE COMPENSATION INCOME REGULAR |
| 22 Total Compensation Income (Sum of Items 29 to 37) 148,192.77 | 39 Basic Salary 305,899.23 |
| 23 Total Taxable Compensation Income (Sum of Items 39 to 44) 305,899.23 | 40 Representation |
| 24 Total Tax Withheld (Sum of Items 45 to 48) 0.00 | 41 Transportation |
| 25 Total Compensation Income (Sum of Items 29 to 37) 148,192.77 | 42 Cost of Living Allowance (COLA) |
| 26 Total Taxable Compensation Income (Sum of Items 39 to 44) 305,899.23 | 43 Fixed Housing Allowance |
| 27 Total Tax Withheld (Sum of Items 45 to 48) 0.00 | 44 Others (Specify) |
| 28 Total Compensation Income (Sum of Items 29 to 37) 148,192.77 | 44A 0.00 |
| 29 Total Taxable Compensation Income (Sum of Items 39 to 44) 305,899.23 | 44B |
| 30 Total Tax Withheld (Sum of Items 45 to 48) 0.00 | SUPPLEMENTARY |
| 31 Total Compensation Income (Sum of Items 29 to 37) 148,192.77 | 45 Commission |
| 32 Total Taxable Compensation Income (Sum of Items 39 to 44) 305,899.23 | 46 Profit Sharing |
| 33 Total Tax Withheld (Sum of Items 45 to 48) 0.00 | |

- Segregate the 3 printed copies of BIR Form 2316 in three (3) folders with labels (Employees Copy, District Copy, and BIR Copy). The AO II for Non-IUs and Senior Bookkeeper in lieu of AO II, if none, for IUs shall initially sign under the name of the Authorized Representative.
- The notarized transmittal (Annex B) shall be placed on the top followed by the BIR Form 2316 arranged by school