



Republic of the Philippines
Department of Education
REGION VIII
SCHOOLS DIVISION OF NORTHERN SAMAR

January 12, 2026

DIVISION MEMORANDUM
No. 09, s. 2026

**PREPARATION AND SUBMISSION OF CERTIFICATE OF COMPENSATION PAYMENT
AND TAX WITHHELD (BIR FORM NO. 2316)**

To: Public Schools District Supervisors/District Heads
Elementary and Secondary School Heads
Teaching and Non-Teaching Personnel
All Others Concerned

1. In compliance with the mandatory submission of Certificate of Compensation Payment and Tax Withheld (BIR Form No. 2316) as stated in BIR Revenue Regulation No. 11-2018, this Office informs all Public Schools District Supervisors, District In-charge and Elementary/Secondary School Heads to coordinate the preparation and submission of the BIR Form No. 2316, Annex F and its soft copies.
2. To fast track the submission of BIR Form 2316, the Administrative Officer II shall facilitate the printing and scanning of BIR Form 2316. The forms can be accessed online. Only the employees qualified for substituted filing (employees receive purely compensation income) shall be prepared and submitted
3. All Public Schools District Supervisors (PSDS) are directed to monitor the prompt submission of their district's BIR Form No. 2316. The District Administrative Officer II will keep the school file and any request for a copy from the field personnel shall be courséed through them. Any personnel who will cause any delay in the submission of the BIR Form No. 2316 that are qualified for substituted filing to this office shall be liable and responsible for any penalty that the BIR may impose.
4. See attachment for instructions on the preparation and submission of BIR Form No. 2316.
5. The BIR Form No. 2316 and Annex F shall be submitted to the SDO-Accounting unit on or before **February 06, 2026**. Submission beyond the deadline shall be accepted for signing, but the district Administrative Officer II shall be the one to submit the form to BIR Office.
6. Immediate and wide dissemination of this memorandum and strict compliance is hereby directed.

DepEd Northern Samar
RELEASED

By: _____
Date: 14 JAN 2026


GAUDEXIO C. ALJIBE JR., PhD, CESO V
Schools Division Superintendent