



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

MAY 20 2022

MEMORANDUM

To: OIC-Assistant Schools Division Superintendent
Chief Education Supervisor, Curriculum Implementation Division
Chief Education Supervisor, School Governance and Operations Division
Public Elementary/Secondary School Heads/OICs
All Others Concerned

SUBMISSION OF ELECTION BIR FORM NO. 2316

1. All members of the Electoral Boards are enjoined to fill-up BIR Form No. 2316 relative to the honorarium received for the services rendered during the 2022 Local and National Elections on May 9, 2022.
2. Attached is a copy of the aforementioned form which can be reproduced and is also downloadable from the BIR website.
3. Further, sample filled-up forms for the Chairman, Poll Clerk, and Third Member are attached, for reference.
4. Complete submission by school/polling place is required on Wednesday, May 25, 2022, to the office of the OIC-Assistant Schools Division Superintendent before 12:00 noon.
5. Compliance to this Memorandum is required.


CARLEEN S. SEDILLA, CESO V
Schools Division Superintendent

Enclosure: as stated
References: as stated
To be indicated in the Perpetual Index
under the following subjects:

SCHOOLS TEACHERS SERVICE COMMUNICATION

RRA/DM/Submission of BIR FORMS No. 2316
174 / May 20, 2022



Student Center for Life Skills Bldg., Centennial Ave, Brgy Tunasan,
Muntinlupa City
(02) 805-9935, (02) 805 - 9940
sdomuntinlupa@gmail.com





BIR Form No. 2316 January 2018 (ENCS)		Certificate of Compensation Payment/Tax Withheld For Compensation Payment With or Without Tax Withheld		 2316 01/18ENCS	
Fill in all applicable spaces. Mark all appropriate boxes with an "X".					
1 For the Year (YYYY) 2018			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 & Tax Withheld from Present Employer		
3 TIN 123-456789-10			A. NON-TAXABLE/EXEMPT COMPENSATION INCOME		
4 Employee's Name (Last Name, First Name, Middle Name) JUAN DELA CRUZ			Amount		
5 RDO Code 0000			27 Basic Salary (including the exempt P250,000 & below or the Statutory Minimum Wage of the MWE) 0.00		
6 Registered Address 123 Main St, Manila			28 Holiday Pay (MWE) 0.00		
6A ZIP Code 1000			29 Overtime Pay (MWE) 0.00		
6B Local Home Address 456 Home St, Manila			30 Night Shift Differential (MWE) 0.00		
6C ZIP Code 1000			31 Hazard Pay (MWE) 0.00		
6D Foreign Address 			32 13th Month Pay and Other Benefits (maximum of P90,000) 0.00		
7 Date of Birth (MM/DD/YYYY) 01/01/1980			33 De Minimis Benefits 0.00		
8 Contact Number 0917-1234567			34 SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only) 0.00		
9 Statutory Minimum Wage rate per day 0.00			35 Salaries and Other Forms of Compensation 0.00		
10 Statutory Minimum Wage rate per month 0.00			36 Total Non-Taxable/Exempt Compensation Income (Sum of Items 27 to 35) 0.00		
11 ☐ Minimum Wage Earner (MWE) whose compensation is exempt from withholding tax and not subject to income tax			B. TAXABLE COMPENSATION INCOME REGULAR		
Part II - Employer Information (Present)			37 Basic Salary 0.00		
12 TIN 000-751-960-1234			38 Representation 0.00		
13 Employer's Name Commission on Elections			39 Transportation 0.00		
14 Registered Address Intramuros, Manila			40 Cost of Living Allowance (COLA) 0.00		
14A ZIP Code 1002			41 Fixed Housing Allowance 0.00		
15 Type of Employer ☐ Main Employer ☐ Secondary Employer			42 Others (specify)		
Part III - Employer Information (Previous)			42A 0.00		
16 TIN 123-456789-10			42B 0.00		
17 Employer's Name 			SUPPLEMENTARY		
18 Registered Address 			43 Commission 0.00		
18A ZIP Code 			44 Profit Sharing 0.00		
Part IVA - Summary			45 Fees Including Director's Fees 0.00		
19 Gross Compensation Income from Present Employer (Sum of Items 36 and 50) 0.00			46 Taxable 13th Month Benefits 0.00		
20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 36) 0.00			47 Hazard Pay 0.00		
21 Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 50) 0.00			48 Overtime Pay 0.00		
22 Add: Taxable Compensation Income from Previous Employer, if applicable 0.00			49 Others (specify)		
23 Gross Taxable Compensation Income (Sum of Items 21 and 22) 0.00			49A Honarium		
24 Tax Due 0.00			49B 0.00		
25 Amount of Taxes Withheld			50 Total Taxable Compensation Income (Sum of Items 37 to 49B) 0.00		
25A Present Employer 0.00					
25B Previous Employer, if applicable 0.00					
26 Total Amount of Taxes Withheld as adjusted (Sum of Items 25A and 25B) 0.00					
I/We declare, under the penalties of perjury that this certificate has been made in good faith, verified by me/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 (RA No. 10173) for legitimate and lawful purposes.					
51 ATTY/ANTHONETTE S. ACERET Present Employer/Authorized Agent Signature over Printed Name			Date Signed 01/01/18		
CONFORME:					
52 Employee Signature over Printed Name			Date Signed 01/01/18		
CTC/Valid ID No. Place of 			Date Issued 01/01/18 Amount paid, if CTC 0.00		
of Employee Issue 					
To be accomplished under substituted filing					
53 ATTY/ANTHONETTE S. ACERET Present Employer/Authorized Agent Signature over Printed Name (Head of Accounting/ Human Resource or Authorized Representative)			54 Employee Signature over Printed Name		

CHAIRMAN

For BIR BCS/
Use Only Item:Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

SAMPLE - CHAIRMAN

BIR Form No. 2316 January 2018 (ENCS)		Certificate of Compensation Payment/Tax Withheld For Compensation Payment With or Without Tax Withheld		 2316 01/18ENCS	
Fill in all applicable spaces. Mark all appropriate boxes with an "X".					
1 For the Year (YYYY) 2022		2 For the Period From (MM/DD) 1/1/22 To (MM/DD) 12/31/22			
Part I - Employee Information		Part IV-B Details of Compensation Income & Tax Withheld from Present Employer			
3 TIN 194-346-114		A. NON-TAXABLE/EXEMPT COMPENSATION INCOME			
4 Employee's Name (Last Name, First Name, Middle Name) CRUZ, HELEN E.		5 RDO Code 1000			
6 Registered Address INTRAMUROS, MANILA		6A ZIP Code 1002			
6B Local Home Address INTRAMUROS, MANILA		6C ZIP Code 1002			
6D Foreign Address INTRAMUROS, MANILA		27 Basic Salary (including the exempt P250,000 & below or the Statutory Minimum Wage of the MWE)			
7 Date of Birth (MM/DD/YYYY) 01/01/1980		28 Holiday Pay (MWE)			
8 Contact Number 0917-123-4567		29 Overtime Pay (MWE)			
9 Statutory Minimum Wage rate per day 100.00		30 Night Shift Differential (MWE)			
10 Statutory Minimum Wage rate per month 3,000.00		31 Hazard Pay (MWE)			
11 ☐ Minimum Wage Earner (MWE) whose compensation is exempt from withholding tax and not subject to income tax		32 13th Month Pay and Other Benefits (maximum of P90,000)			
Part II - Employer Information (Present)		33 De Minimis Benefits			
12 TIN 000-751-960		34 SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only)			
13 Employer's Name COMMISSION ON ELECTIONS		35 Salaries and Other Forms of Compensation			
14 Registered Address INTRAMUROS, MANILA		36 Total Non-Taxable/Exempt Compensation Income (Sum of Items 27 to 35)			
14A ZIP Code 1002		B. TAXABLE COMPENSATION INCOME REGULAR			
15 Type of Employer ☐ Main Employer ☐ Secondary Employer		37 Basic Salary			
Part III - Employer Information (Previous)		38 Representation			
16 TIN 000-751-960		39 Transportation			
17 Employer's Name COMMISSION ON ELECTIONS		40 Cost of Living Allowance (COLA)			
18 Registered Address INTRAMUROS, MANILA		41 Fixed Housing Allowance			
18A ZIP Code 1002		42 Others (specify)			
Part IVA - Summary		42A HONORARIUM			
19 Gross Compensation Income from Present Employer (Sum of Items 36 and 50)		42B 10,000.00			
20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 36)		SUPPLEMENTARY			
21 Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 50)		43 Commission			
22 Add: Taxable Compensation Income from Previous Employer, if applicable		44 Profit Sharing			
23 Gross Taxable Compensation Income (Sum of Items 21 and 22)		45 Fees Including Director's Fees			
24 Tax Due		46 Taxable 13th Month Benefits			
25 Amount of Taxes Withheld		47 Hazard Pay			
25A Present Employer		48 Overtime Pay			
25B Previous Employer, if applicable		49 Others (specify)			
26 Total Amount of Taxes Withheld as adjusted (Sum of Items 25A and 25B)		49A HONORARIUM			
		49B 10,000.00			
		50 Total Taxable Compensation Income (Sum of Items 37 to 49B)			
		10,000.00			
I/We declare, under the penalties of perjury that this certificate has been made in good faith, verified by me/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 ANTHONETTE S. ACERET Present Employer/Authorized Agent Signature over Printed Name		Date Signed 12/31/22			
CONFORME:					
52 HELEN E. CRUZ Employee Signature over Printed Name		Date Signed 12/31/22			
CTC/Valid ID No. 1234567890		Date Issued 12/31/22			
Of Employee ANTHONETTE S. ACERET		Amount paid, if CTC 10,000.00			
Place of Issue MANILA					
To be accomplished under substituted filing					
I declare, under the penalties of perjury that the information herein stated are reported under BIR Form No. 1604-C 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 Return (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 Revenue Regulations (RR) No. 3-2002, as amended.		
53 ANTHONETTE S. ACERET Present Employer/Authorized Agent Signature over Printed Name (Head of Accounting/Human Resource or Authorized Representative)			54 HELEN E. CRUZ Employee Signature over Printed Name		

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



BIR Form No. 2316 January 2018 (ENCS)	Certificate of Compensation Payment/Tax Withheld For Compensation Payment With or Without Tax Withheld	2316 01/18ENCS
Fill in all applicable spaces. Mark all appropriate boxes with an "X".		
1 For the Year (YYYY) 2022	2 For the Period From (MM/DD) To (MM/DD)	
Part I - Employee Information		
3 TIN 194-346-115		
4 Employee's Name (Last Name, First Name, Middle Name) SANTOS, PETER M.		5 RDO Code
6 Registered Address		6A ZIP Code
6B Local Home Address		6C ZIP Code
6D Foreign Address		
7 Date of Birth (MM/DD/YYYY)	8 Contact Number	
9 Statutory Minimum Wage rate per day		
10 Statutory Minimum Wage rate per month		
11 ☐ Minimum Wage Earner (MWE) whose compensation is exempt from withholding tax and not subject to income tax		
Part II - Employer Information (Present)		
12 TIN 000-751-960		
13 Employer's Name COMMISSION ON ELECTIONS		
14 Registered Address INTRAMUROS, MANILA		14A ZIP Code 1002
15 Type of Employer ☐ Main Employer ☐ Secondary Employer		
Part III - Employer Information (Previous)		
16 TIN		
17 Employer's Name		
18 Registered Address		18A ZIP Code
Part IVA - Summary		
19 Gross Compensation Income from Present Employer (Sum of Items 36 and 50)		20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 36)
21 Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 50)		22 Add: Taxable Compensation Income from Previous Employer, if applicable
23 Gross Taxable Compensation Income (Sum of Items 21 and 22)		24 Tax Due
25 Amount of Taxes Withheld		25A Present Employer
25B Previous Employer, if applicable		26 Total Amount of Taxes Withheld as adjusted (Sum of Items 25A and 25B)
Part IV-B Details of Compensation Income & Tax Withheld from Present Employer		
A. NON-TAXABLE/EXEMPT COMPENSATION INCOME		
27 Basic Salary (including the exempt P250,000 & below or the Statutory Minimum Wage of the MWE)		28 Holiday Pay (MWE)
29 Overtime Pay (MWE)		30 Night Shift Differential (MWE)
31 Hazard Pay (MWE)		32 13th Month Pay and Other Benefits (maximum of P90,000)
33 De Minimis Benefits		34 SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only)
35 Salaries and Other Forms of Compensation		36 Total Non-Taxable/Exempt Compensation Income (Sum of Items 27 to 35)
B. TAXABLE COMPENSATION INCOME REGULAR		
37 Basic Salary		38 Representation
39 Transportation		40 Cost of Living Allowance (COLA)
41 Fixed Housing Allowance		42 Others (specify)
42A		42B
SUPPLEMENTARY		
43 Commission		44 Profit Sharing
45 Fees Including Director's Fees		46 Taxable 13th Month Benefits
47 Hazard Pay		48 Overtime Pay
49 Others (specify)		49A HONORARIUM
49B		50 Total Taxable Compensation Income (Sum of Items 37 to 49B)
I/We declare, under the penalties of perjury that this certificate has been made in good faith, verified by me/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 ANTHONETTE S. ACERET Present Employer/Authorized Agent Signature over Printed Name		Date Signed
CONFORME: 52 PETER M. SANTOS Employee Signature over Printed Name		Date Signed
CTC/Valid ID No. of Employee	Place of Issue	Date Issued
To be accomplished under substituted filing		
I declare, under the penalties of perjury that the information herein stated are reported under BIR Form No. 1604-C 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 Return (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 Revenue Regulations (RR) No. 3-2002, as amended.
53 ANTHONETTE S. ACERET Present Employer/Authorized Agent Signature over Printed Name (Head of Accounting/Human Resource or Authorized Representative)		54 PETER M. SANTOS Employee Signature over Printed Name