



Republic of the Philippines  
**Department of Education**  
Region VI – Western Visayas  
**SCHOOLS DIVISION OF CAPIZ**

16 February 2026

**DIVISION MEMORANDUM**

No. 090 s. 2026

**AVAILABILITY OF THE CERTIFICATE OF COMPENSATION PAYMENT/TAX WITHHELD (BIR FORM 2316) AND PROCEDURES FOR ITS RELEASE TO PERSONNEL AND FILING TO THE BUREAU OF INTERNAL REVENUE (BIR)**

To: Assistant Schools Division Superintendent  
OIC, Chief Education Supervisors  
Public Schools District Supervisors  
School Principals/Heads  
School Administrative Officers  
All Others Concerned

1. This Office, through the Accounting Unit, hereby informs the availability of the Certificate of Compensation Payment/Tax Withheld (BIR Form 2316) for Taxable Year 2025 of all RPSU paid personnel and the procedures for its distribution to personnel and filing to the Bureau of Internal Revenue (BIR).
2. BIR Form 2316 will be distributed and will be **available for pick-up at the Records Section on February 16 and 18, 2026**. Please be guided of the following procedure for the distribution and pick-up of the said form:

<b>RPSU Paid Personnel</b>	<b>Manner of Distribution</b>	<b>Personnel to Pick-up</b>	<b>Date &amp; Time</b>
Elementary (not including Division Personnel)	Per District	Central School Administrative Officer or Authorized Representative of the District	February 16 and 18, 2026 8:00a.m.- 5:00p.m.
Senior High School	Per School	School Administrative Officer or Authorized Representative	February 16 and 18, 2026 8:00a.m.- 5:00p.m.
Division Personnel	Per Functional Division and Per Unit	Will be distributed per Functional Division and per Unit	February 16, 2026



Address: Banica, Roxas City  
Contact Number: (036) 6518 456/0968-869-5867  
Email Address: [capiz@deped.gov.ph](mailto:capiz@deped.gov.ph)  
Website: <http://depedcapiz.ph>



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3. School Administrative Officers or its authorized representative picking-up the form for Senior High School personnel are advised to prepare an alphabetical list of teachers/personnel on surname basis to facilitate the release.
4. Elementary school Administrative Officers or its representative must pick up the form at their respective district offices.
5. Once received, **all personnel must signify their acceptance and approval to the contents of the form by signing item 54.** In addition, under BIR Revenue Regulation 2-98, as amended, **personnel who are qualified for substituted filing must signify their intention by signing the declaration portion of the form under item 56.**
6. **All signed BIR Form 2316 must be submitted back to the Division Office through the Records Section on or before February 23, 2026. Submission must be in three sets (i.e. Division Copy, School Copy and Employee Copy),** each set must be orderly arranged, securely fastened at the top portion, contained in a folder and appropriately labeled and **accompanied by a transmittal form (see Annex A).**
7. **Data of personnel eligible for substituted filing must be encoded** by the respective school Administrative Officer through the link below and must be accomplished **on or before February 23, 2026.**

**Link:**

<https://docs.google.com/spreadsheets/d/1t0alsEdct65sQEcxzy8ltuSOTMUZTGYf6fhOS5sDfs8/edit?gid=181344086#gid=181344086>

8. Furthermore, for the purpose of substituted filing, under BIR Revenue Regulation 16-2021, soft copies of BIR Form 2316 in Portable Document Format (PDF) shall be submitted to the Bureau of Internal Revenue. In line with this, **scanned copies of the form will be uploaded in a google link below and the School Administrative Officers must rename the file using the standard naming convention.**

**Link:**

[https://drive.google.com/drive/folders/0B851B9TXRFsYWXRZTUxLZ1gtelk?resourcekey=0-H-xJvwB1ZMxR1gywFtSGVw&usp=drive\\_link](https://drive.google.com/drive/folders/0B851B9TXRFsYWXRZTUxLZ1gtelk?resourcekey=0-H-xJvwB1ZMxR1gywFtSGVw&usp=drive_link)



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**Naming Convention Format:**

LAST NAME\_Employee's TIN\_Taxable Period (i.e. ABAD\_123456789\_12312025)

9. **Adherence to activities and timelines/deadlines for the substituted filing as indicated in Annex B attached to this Memorandum must be strictly observed. Failure to comply within the prescribed timeline will result in delays in reporting and submission to BIR, ineligibility of concerned personnel for substituted filing and may incur certain penalties.**

10. For relevant queries, please contact the Accounting Unit at 09925587677.

11. Widest dissemination of and compliance with this Memorandum is desired.

  
**ROEL F. BERMEJO**  
Schools Division Superintendent

Encl.: Annex A and B  
Reference: BIR Revenue Regulation 2-98; 11-2013, 16-2021  
To be indicated in the Perpetual Index  
under the following subject:

TAX      SUBSTITUTED FILING      PROCEDURES



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**Annex A – Transmittal Form**

Date

**ROEL F. BERMEJO**  
Schools Division Superintendent

**Thru: DENMARK L. LLANERA**  
Accountant III

Sir:

I hereby submit the signed BIR Form 2316 for Taxable Year 2025 of employees listed below who 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.

<b>Name of School:</b>				
<b>No.</b>	<b>Name of Employee</b> (Last Name, First Name, Middle Initial)	<b>TIN</b> (000-000-000)	<b>Amount of Compensation</b>	<b>Tax Due, Withheld and Remitted</b>
1.				
2.				
3.				

**Signature over Printed Name**  
Administrative Officer II



Address: Banica, Roxas City  
Contact Number: (036) 6518 456/0968-869-5867  
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**Annex B – Activities and Timeline for Substituted Filing**

<b>Activity</b>	<b>Personnel Involved</b>	<b>Section Concerned</b>	<b>Timeline/Deadline</b>
Distribution and Pick-up of BIR Form 2316	Administrative Officers or Authorized Representative	Records and Accounting	February 16 & 18, 2026
Signing of BIR Form 2316	All personnel		February 17-20, 2026
Submission and receiving of duly signed BIR Form 2316	School Administrative Officers or authorized representative	Records and Accounting	February 23, 2026
Encoding of Data of Personnel Eligible for Substituted Filing through Google Link	School Administrative Officers and Accounting Administrative Assistant (Tax)	Accounting	February 23, 2026
Scanning of BIR Form 2316 and Uploading through Google Link	Accounting Administrative Assistant (Tax)	Accounting	February 23-25, 2026
Renaming of Scanned BIR Form 2316	School Administrative Officer and Accounting Administrative Assistant (Tax)	Accounting	February 24-26, 2026
Submission of Soft Copies of BIR Form 2316 to BIR	Accounting Administrative Assistant (Tax)	Accounting	February 27, 2026