Republic of the Philippines
Department of Education
SOCCSKSARGEN REGION
SCHOOLS DIVISION OF SARANGANI

04 Nov 2025

DIVISION MEMORANDUM
No. **155** , s. 2025

TAX ADJUSMENTS FOR CALENDAR YEAR 2025

TO: Assistant Schools Division Superintendent
Chief Education Supervisors
Section and Unit Heads
Elementary and Secondary School Heads
All Others Concerned

1. Pursuant to the provisions of the National Internal Revenue Code (NIRC) of 1997, as amended by the Tax Reform for Acceleration and Inclusion (TRAIN) Law (Republic Act No. 10963), and in accordance with the latest guidelines issued by the Bureau of Internal Revenue (BIR), this Office shall implement tax adjustments for Calendar Year (CY) 2025.

2. These are the adjustments made on the compensation income subject to withholding taxes:

   a. Salary pertaining to prior years CY 2024 received only by the employee on CY 2025.

   b. Salary differential pertaining to prior years CY 2024 and the current year received by the employee on CY 2025.

   c. Midyear bonus and projected yearend bonus as well as bonus differential more than the Php 90,000.00 threshold for CY 2025.

   d. Hazard pay received by the employee from January to October 2025.

   e. Hardship allowance received by the employee from January to October 2025

   f. Maternity Double – pay received by the employee from January to October 2025; and

   g. Honoraria received by BAC members and technical working group.

3. The tax adjustments shall be credited to the Year-End Bonus and Cash Gift CY 2025 of all teaching and non-teaching personnel. This measure is adopted to maintain compliance with the prescribed take-home pay guidelines for government employees, as set forth under existing DepEd and DBM regulations. The deduction aims to prevent the reduction of employees' regular monthly take-home pay below the allowable threshold by applying the necessary tax adjustment to the Year-End Bonus instead of the monthly salary.

4. All concerned personnel are advised to review their respective payslips and ensure that their personal and tax information are accurate and updated to avoid any discrepancies.

5. For clarification or further inquiries, personnel may coordinate directly with the Division Accountant.

6. Immediate dissemination of this memorandum is desired.

Digitally signed by
Estacio Ruth Laroscain
Adobe Acrobat
version:
2023.008.20470

RUTH L. ESTACIO PhD, CESO V
Schools Division Superintendent

Encl.: N o n e
Reference: As stated
To be indicated in the Perpetual Index
under the following subjects:

TAX

Irma May G. Dinasas/OSDS/DM – tax adjusments for calendar year 2025
1087/November 4, 2025