



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

18 Dec 2025

DIVISION MEMORANDUM

No. **165** , s. 2025

Tax Withholding Adjustments for SRI – CY 2025

TO: Assistant Schools Division Superintendent
Chief Education Supervisors
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 the required tax withholding for the Special Recognition Incentive (SRI) for the current year.
2. Please be reminded of the following guidelines regarding the taxability of the SRI:
 - a. Salary for prior years (CY 2024) received in November–December 2025;
 - b. Salary differentials for CY 2024 and CY 2025 received in November–December 2025;
 - c. SRI amounts exceeding the ₱90,000.00 tax-exempt ceiling for other benefits, which shall be subject to the applicable withholding tax on compensation;
 - d. Hazard pay received in November–December 2025;
 - e. Maternity Double-Pay received in November–December 2025;
 - g. Honoraria received by BAC members and the Technical Working Group.
3. The withholding of taxes from the SRI shall ensure proper implementation of tax rules and support the accurate computation of taxable compensation income for all teaching and non-teaching personnel.
4. Any withholding tax not adjusted or fully deducted at year-end shall be remitted directly to the Bureau of Internal Revenue (BIR) in accordance with existing rules and regulations.
5. Should you have any concerns, you may coordinate with the Accounting Office.



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

6. Immediate dissemination of this memorandum is desired.

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:

PROGRAMS

Irma May G. Dinastas/OSDS/DM – tax withholding adjustments for sri – cy 2025
1276/December 18, 2025