



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.



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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. Dinasas/OSDS/DM – tax withholding adjustments for sri – cy 2025  
1276/December 18, 2025