

Republic of the Philippines
(Republic of the Philippines)
KAGAWALAN NG DEPARTMENTAL ADMINISTRATIBON
(DEPARTMENT OF EDUCATION AND CULTURE)
Manila

April 18, 1978

DEPARTMENT MEMORANDUM
No. 121, s. 1978

WITHHOLDING TAX

to: Bureau Directors
Regional Directors
Chiefs of Services and Heads of Units
Schools Superintendents

1. The attention of this Office has been called to cases of non-observance of the requirements of the withholding tax law insofar as public school teachers and other employees are concerned.

2. In this regard, strict compliance with the following is required:

- a. Require teachers and employees whose salaries are not as yet subjected to withholding tax, to file the required certificate of exemption (BIR Form W-4), and for all other employees to update said statement within ten (10) days from the date of increase or decrease of exemptions.
- b. Compute correctly the amount of taxes to be deducted and withheld based on the withholding tax tables provided under Revenue Regulations 9-75.
- c. Submit quarterly returns and remit taxes deducted and withheld on time.

3. Immediate dissemination of this Department Memorandum is desired.

(SGD.) JUAN L. MANUEL
Secretary of Education and Culture

References:

Department Memorandum No. 30, s. 1977

Allotment: 6-2-5-4--(D.O. 1-76)

To be indicated in the Perpetual Index
under the following subjects:

- ✓ EMPLOYEES
- ✓ RULES & REGULATIONS
- ✓ TAXES
- ✓ TEACHERS