



DEPARTMENT OF EDUCATION
Region X – Northern Mindanao
DIVISION OF MALAYBALAY CITY
Sayre Highway, Casisang, Malaybalay City

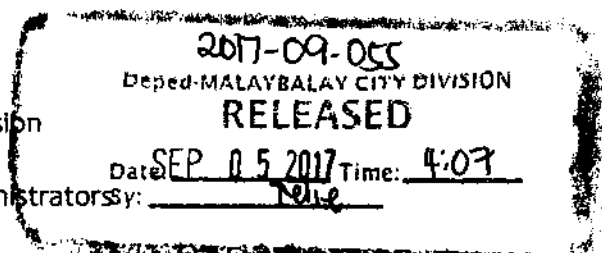


August 31, 2017

DIVISION MEMORANDUM

No. 448, s. 2017

To: Chief-Schools Governance and Operations Division
Public Schools District Supervisors
Elementary and Secondary Public School Administrators
All concerned



SUBJECT: PAYMENT OF HONORARIA NOT SUBJECT TO WITHHOLDING TAX

Revenue Memorandum Circular No. 69-2017 dated August 17, 2017 clarifies Revenue Memorandum Circular No. 130-2016 dated December 8, 2016 on the tax compliance requirements of individuals under a Job Order or Service Contract Agreement.

Payment of honoraria for watchman, utility services, security services and the like hired as *Job Order* with an annual income which does not exceed P100,000.00 shall not be subject to withholding tax. Hence, all payments must be at gross amount.

For information and guidance.


EDILBERTO L. OPLENARIA, CESO VI
OIC - Schools Division Superintendent