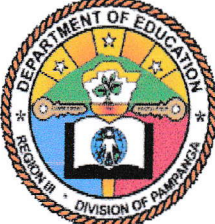
	<i>Department of Education</i> Region III DIVISION OF PAMPANGA City of San Fernando High School Blvd., Brgy. Lourdes, City of San Fernando, Pampanga, 2000 Website: www.depedpampanga.com Email: pampanga@deped.gov.ph Tel.: (045) 435-7404 Fax: (045) 435-2728		Document Code: SDOPAMP-QF-OSDS-002
	DIVISION MEMO NO. <u>400</u> S. 2018		Revision : 00 Effectivity Date: May 8, 2018 Name of Office: ACCOUNTING UNIT

To : Assistant Schools Division Superintendent – Elementary
 Assistant Schools Division Superintendent – Secondary
 Public Schools District Supervisors
 School Heads of Public Elementary, Junior and Senior High Schools
 Chief – School Governance and Operations Division
 Chief –Curriculum Implementation Division
 All Unit Heads
 All Job Order Employees
 All Concerned

From : OFFICE OF THE SCHOOLS DIVISION SUPERINTENDENT

Subject : **Amendment to Division Memorandum No. 100 s. 2018 – Tax of Individuals under a Job Order or Service Contract Agreement with the Schools and Division Office**

Date : August 31, 2018

Revenue Memorandum Circular No. 51-2018 is being issued to amend the Revenue Memorandum Circular No. 69-2017 for the registration and tax compliance requirements of individuals under a Job Order or Service Contract Agreement with Departments and Agencies of the Government.

Supplier of Services Hired under a Contract of Service or Job Order deriving gross receipts of P250,000.00 and below in any 12 month period from a lone payor and with no other source of income are tax exempt and not subject to withholding taxes provided the following registration and compliance requirements applicable individuals under a Job Order or Services Contract Agreement with Schools and with the Division Office are all complied with the Bureau of Internal Revenue (BIR) on or before September 30, 2018;

To be submitted to the Revenue District Office covering the address of the Job Order not the address of the School.

1. Registration with the Bureau using BIR Form No. 1901 for Taxpayer Identification Number (TIN) with attached Copy of Service Contract showing the amount of income payment and identification (ID) issued by an authorized government body.
2. Payment of Annual Registration Fee (ARF) – BIR Form No. 0605 – Tax Type: Percentage Tax, Registration Fee (RF)
Exemption from the issuance of Certificate of Registration
3. Submit an Income Payee's Sworn Declaration of of his/her Gross receipts/sales (Annex 1).

Every year on or before the 31st of January, Job Orders are required to file and pay the BIR Annual Registration Fee using the BIR Form No. 0605.

Also on or before April 15 of the following taxable year, the Job Orders are require to file Income Tax Return (ITR) (BIR Form No. 1701),

Strict compliance and widest dissemination of this memorandum is desired.

Leonardo D. Zapanta, Ed. D., CESO VI
Schools Division Superintendent