Division Memorandum
No. 190 s. 2012

TO: Assistant Schools Division Superintendents
    Education Supervisors
    Public Schools District Supervisors
    Elementary and Secondary School Heads
    Chief of Sections

From: GILBERT T. SADSA
Schools Division Superintendent

Date: December 3, 2012

Subject: VERIFICATION OF CORRECT AMOUNT OF EXEMPTION AS INDICATED IN NOVEMBER, 2012 PAYSILP

As per advise by the Regional Payroll Service Unit, verification of correct amount of exemption as indicated in November, 2012 payslip is hereby requested for all division personnel. This is to ensure that the taxes are correctly withheld by the employer (tax due equals tax withheld).

Please be reminded/guided of the personal and additional exemptions, to wit:

- Personal Exemption – regardless of status of taxpayer $50,000.00
- Additional Exemption for each child (maximum of 4) $25,000.00
  and not more than 21 years of age

The additional exemption for qualified dependents shall be claimed by the husband, who is deemed the head of the family unless he explicitly waives his right in favor of his wife.

In case of discrepancy in the amount of exemption, please provide the Accounting Office with November, 2012 payslip, BIR Form 2305 and birth certificates of qualified dependents on or before December 10, 2012 for year-end adjustments purposes.

For strict compliance.