REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

BUREAU OF INTERNAL REVENUE
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November 9, 2021

REVENUE MEMORANDUM ORDER NO. 11-2022

Subject	:	Request and issuance of Certificate of Employment (COE) and Service Record (SR)
To	:	All Internal Revenue Officials and Employees Concerned

I. OBJECTIVES

This order is being issued to prescribe the guidelines in the requesting, processing and issuance of Certificate of Employment (COE) and Service Record (SR) in the Personnel Division and in the Administrative and Human Resource Management Division (AHRMD).

II. DEFINITION OF TERMS

A. Certificate of Employment (COE) - certification of the status of an employee whether active or separated, as well as the position held, salary, date of entry and date of separation, if applicable.
B. Service Record (SR) - a document containing the services rendered by an employee and salary in the government from date of entry up to the time of separation from the government service.

III. GUIDELINES

1. All Bureau of Internal Revenue (BIR) officials and employees can request the subject documents from the Personnel Division (PD) for National Office and from the Administrative and Human Resource Management Division (AHRMD) for the Regional Office.
2. A request form for COE (Annex A) and SR (Annex B) which are available at the PD and the AHRMD should be properly accomplished by the requesting employee or by his/her authorized representative with attached supporting documents (photocopy of payslip, I.D. and authorization, if necessary). Incomplete request form will not be processed.
3. The requested COE and SR shall be issued within three (3) working days from the date of request subject for verification and updating of employee's record or other reasonable circumstances.

4. SR of separated employees and those entitled for longevity and loyalty pay shall be released to the Compensation and Benefits Section (CBS), Personnel Division for the processing of retirement claims.

IV. POLICIES

1. Revenue Personnel shall strictly comply with the requirements needed for the request of COE and SR submitted to the PD in National Office and to the AHRMD in Regional Office.
2. Data Privacy Act of 2012 (RA 10173) and Section 270 of the National Internal Revenue Code (NIRC) shall be strictly followed in handling/processing of the submitted BIR data and information.
3. All COE and SR shall be retained in the PD and in the AHRMD within three (3) months from the date of request after which it shall be disposed of.
4. The PD and the AHRMD shall not be allowed to disseminate/distribute copies of COE and SR to a representative without proper authorization.
5. Every revenue personnel shall attach the following mandatory requirements:
    a. Photocopy of BIR I.D
    b. Photocopy of payslip
    c. Photocopy of I.D. of authorized representative, if necessary.

V. REPEALING CLAUSE

All other revenue issuances which are inconsistent herewith are hereby repealed, modified or amended accordingly.

VI. EFFECTIVITY

This Order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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