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

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March 25, 2021

Revenue Memorandum Order No. 15-2021

To : All Revenue Officials and Employees Concerned

Subject : BIR's Mental Health Program (MHP)

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Pursuant to Republic Act No. 11036 otherwise known as the "Mental Health Act (MHA) of 2018 and its Implementing Rules and Regulations", the Civil Service Commission (CSC) promulgated CSC Memorandum Circular No. 04, s. 2020 adopting the following guidelines on the Mental Health Program in the Public Sector:

## I. Rationale

In pursuit of comprehending the assessment and collection of all national internal revenue taxes by providing excellent service with integrity and professionalism to all taxpayers, the Bureau of Internal Revenue (BIR) shall integrate and advocate the mental health initiatives in all human resource and organizational development policies and programs in the agency and ensure that every employee is consciously aware and sensitive to mental health issues and programs.

The BIR commits itself to promoting the well-being of people by ensuring that: mental health is valued, promoted and protected; mental health conditions are treated and prevented; timely, affordable, high quality and culturally-appropriate health care for these conditions are made available to its employees; such health services are free from coercion and accountable to the service users; and employees affected by mental health conditions are able to exercise the full range of human rights, and work and participate fully at work, free from stigmatization and discrimination.

## II. Objectives

This Order is issued to:

1. Strengthen effective leadership and governance for mental health by, among others, formulating, developing, and implementing agency policies, strategies and programs relating to mental health;

2. Develop and establish a comprehensive, integrated, effective, and efficient mental health program responsive to the psychiatric, neurologic, and psychosocial needs of the employees;
3. Protect the rights and freedoms of the employees with psychiatric, neurologic, and psychosocial health needs;
4. Integrate mental health care in the basic health services for BIR employees; and in the human resource systems and processes;
5. Integrate strategies promoting mental health in the workplace by raising awareness on mental health issues, correcting the stigma and discrimination associated with mental health issues.

## III. Scope and Coverage

This MHP shall cover all revenue officials and employees, regardless of employment status, including permanent, temporary and/or contractual employees.

## IV. Definition of Terms

Confidentiality – refers to ensuring that all relevant information related to persons with psychiatric, neurologic, and psychosocial health needs is kept safe from access or use by, or disclosure to, persons or entities who are not authorized to access, use or possess such information[1]

Debriefing – a specific technique designed to assist others in dealing with the physical or psychological symptoms that are generally associated with trauma exposure[2]

Discrimination – refers to any distinction, exclusion or restriction which has the purpose or effect of nullifying the recognition, enjoyment or exercise, on an equal basis with others, of all human rights and fundamental freedoms in the political, economic, social, cultural, civil, or any other field[3]

Informed Consent – refers to consent voluntarily given by a service user to a plan for treatment, after a full disclosure communicated in plain language by the attending mental health service provider, of the nature, consequences, benefits, and risks of the proposed treatment, as well as available alternatives[4]

Legal Representative – a person designated by the service user, or appointed by a court of competent jurisdiction, to act on the service user's behalf[5]

Mental Health – a state of well-being in which the individual realizes his or her own abilities, copes adequately with the normal stresses of life, displays

[1] RA 11036
[2] Davis, 1992, psychologytoday.com
[3] RA 11036
[4] RA 11036
[5] RA 11036

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resilience in the face of extreme life events, works productively and fruitfully, and is able to make a positive contribution to the community[6]

Mental Health Assessment – an examination used to ascertain whether or not a person is functioning on a healthy psychological, social, or developmental level[7]

Mental Health Awareness – reducing the stigma and discrimination, and promoting the human rights of people with mental disorders[8]

Neurologic – clinical neurology that especially concerned with the diagnosis and treatment of disorders of the nervous system[9]

Peer Counselling – a strategy that involves people with equal standing in which they help each other by listening, sharing common experiences, exploring options and giving support[10]

Psychiatric – branch of medicine focused on the diagnosis, treatment and prevention of mental, emotional and behavioral disorders[11]

Psychological – relating to the mental and emotional state of a person[12]

Psychosocial – a state of mental, emotional, social and spiritual well-being[13]

Referrals – sending an employee and/or official at risk to a Mental Health Practitioner (a psychiatrist, counselor, psychologist, therapist) or organization/clinic to allow for management of specific problem[14]

Service User – a person with lived experience of any mental health condition including who require, or are undergoing psychiatric, neurologic or psychosocial care[15]

Stress Management – a method of limiting stress and its effects by learning ways of behaving and thinking that reduce it[16]

Traumatic – psychologically or emotionally stressful in a way that can lead to serious mental or emotional problems[17]

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[6] RA 11036
[7] www.encyclopedia.com
[8] WHO Advocacy for Mental Health
[5] medical-dictionary.thefreedictionary.com

[10] Michael Sugarman, M.S.W., mnsu.edu
[11] psychiatry.org
[12] Merriam-Webster Dictionary
[13] Study.com
[14] psychologydictionary.org
[15] RA 11036
[16] dictionary.cambridge.org
[17] Merriam-Webster Dictionary

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## V. Policies

In order to achieve the above objectives, the following policies shall be observed:

**Guiding Principles**

1. Non-discriminatory

An employee at risk shall not be discriminated in any form, regardless of status, age, sex, sexual orientation and gender identity, creed or religion.

Any employee at risk or identified to have a mental health condition shall not be discriminated in terms of recruitment, promotion and termination. They shall not be discriminated nor prevented from receiving benefits as government employees because of their condition.

They shall continue to perform their duties and responsibilities provided they are issued a certification certifying that their condition does not impede their productivity and still fit to work, and continued work will not aggravate their mental health condition.

2. Reasonable Working Arrangements

Employees identified to have mental condition and have undergone treatment and recovered as certified by an attending physician shall not be prevented from returning to work provided an accredited physician certifies that he/she is fit to work.

The Management Committee shall make work arrangements adaptable and flexible to accommodate employees at risk or identified with mental health conditions.

3. Confidentiality

All information and medical records, including those submitted during the recruitment process shall be protected and treated with confidentiality, as provided under applicable laws and rules, particularly the Data Privacy Act.

4. Rights-based

The right to health as enshrined under the Universal Health Rights is promoted, protected, fulfilled thru the mental health program.

Employees at risk or identified with mental condition shall not be deprived of the opportunity to work and to participate in policy-making and program implementation relating to mental health.

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Employees at risk or identified with mental condition shall not be prevented from exercising their inherent civil, political, economic, social, religious and cultural rights.

Employees at risk or identified with mental condition shall have access to affordable evidence-based treatment and medical services and participate in mental health advocacy, policy planning, legislation, service provision, monitoring, research and evaluation.

5. Sustainability

Mental health initiatives shall be integrated into the implementation of Occupational Safety and Health (OSH) Standards in the bureau to ensure their sustainability.

**Strategies**

1. Prevention, promotion and information and education campaign on mental health well-being

a) Conduct of Mental Health Wellness activities

- Conduct of regular stress management activities.
- Conduct of team-building activities is hereby encouraged in all BIR offices at least once a year which can be done per Division and/or per Service/Group. It is highly suggested that team-building activities must have target constructs and goals, and activities that bring out group dynamics.
- Organization of Peer Counselling Circle provided that those who will facilitate the counselling sessions must have attended trainings/workshops on peer counselling.
- Physical Fitness activities. Sports tournaments are held every year bureau-wide. However, it is encouraged that physical fitness activities be done regularly after office hours especially for BIR offices wherein there is an availability of gym, basketball/volleyball court.
- Creation of support groups for employees with special needs such as working/lactating mothers, single parents, and the like.
- Currently, the BIR employees already have different interest groups like the Bowling Club and Shooting Club. However, creation of other interest groups such as hobbyists, riders, artists, and the like, is also recommended.

b) Conduct of continuing mental health awareness/education activities

- Posting of campaign posters in all BIR offices to raise awareness in mental health and challenging the misconceptions associated with mental illness. Inclusion of mental health awareness in RMG Bulletin. Crisis Hotline/s and list of hospitals and clinics which accommodate

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clients free of charge attached in this memorandum will also be included in the postings.

- Conduct of seminars, symposiums or fora on mental health for all revenue officials and employees. Introductory activities about "Work and Mental Health" can be done which will discuss the introduction and brief explanation about mental health, breaking the stigma, mental health problems and its impact on the workplace, and the like. This is to spread awareness about the value of mental health.
- Participation in the National Mental Health Month and/or National Suicide Awareness and Prevention Month through informative materials or conduct of seminars.

2. Treatment and Recovery

a) Provision of support to employees with mental health issues at work by providing referrals.

b) Conduct of debriefing interventions in case of life-threatening situations or traumatic experience which may or may not be work related such as experiencing natural/man-made calamities, and the like.

- Conduct of stress debriefing to all employees who suffered tragic, traumatic, and stressful life experience/event. The employee/s can be indorsed by their co-employee or immediate supervisor/s to the office's available trained and licensed mental health professional (Registered Psychologist, Registered Psychometrician, etc.)

c) Reintegration to the workplace of employees who have completed mental health treatment provided that he/she shall submit a medical certificate from the attending physician that he/she is already fit to work.

d) Provision of support for retiring employees for easier transition through the conduct of an exit interview and briefings on how they will be mentally and emotionally ready for their retirement.

3. Integration of mental health in human resource development and management policies and programs

a) Mental health assessment of new employees is undertaken during recruitment through the Neuropsychiatric Examination. Moreover, mental health assessment is hereby suggested to be part of promotions to supervisorial/managerial positions as it entails additional responsibility, ability to handle stressful situations and leadership skills. Mental health assessments for promotions will be through a referral system to any institution recognized by the government providing psychological services.

b) Inclusion of mental health awareness session in the Personnel Orientation Course for new employees in coordination with the Training Management Division, Human Resource Development Service for the preparation of modules.

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4. Establishment of institutional networks and referral system which can provide support mechanism for employees who are with mental conditions or at risk for mental health condition

a) Institutional Networks

- Inventory of Health Institutions that provide treatment and recovery program for people with mental health issues/concerns, with list of services offered and their contact numbers to be prepared by the Career Management Section (CMS), Personnel Division (PD) in the National Office and Human Resource Management Section (HRMS), Administrative and Human Resource Management Division (AHRMD) in the Revenue Region offices.

b) Referral system

- A protocol or referral system for employees with mental health conditions should be established with the supervision of the bureau's psychologist.

5. Capacity-building for MHP administrators/providers in the National Office and all Revenue Region offices. The Human Resource Development Service (HRDS) shall be the MHP administrators/providers in the National Office while the Administrative and Human Resource Management Division (AHRMD) shall be the MHP administrators/providers in their respective Revenue Regions.

a) Provide basic education and training on mental health for MHP administrators/providers.
b) Provide information and training on how to handle employees at risk or those with mental health conditions.

6. Review of working conditions

a) Assessment of workplace conditions/environment
b) Assessment of workload assignment vis-a-vis accomplishment
c) Review of job description
d) Strengthening of Strategic Performance Management System Process especially in ensuring organizational and individual effectiveness. The interpersonal relationship in the office whether supervisor-subordinate or peer-to-peer can alleviate mental health.

**Implementation Mechanism of the MHP**

1. The Mental Health Service Provider shall assess the employee at risk or identified with mental health condition, to identify the stage of mental well-being of such employee.

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2. Appropriate action based on the initial assessment shall be undertaken by the CMS, PD in the National Office and HRMS, AHRMD in the Revenue Region offices, which may be, but not limited to:
   a) Notification of family members on initial assessment on the condition of the employee at risk and solicit their support to the process; and
   b) Referral to accredited and licensed mental health professional and mental health institution for further assessment.
3. Should there be a need for employees at risk or identified with mental health conditions to undergo medical check-up and assessment, the BIR shall refer to relevant medical institutions to provide for such needs and treatment, as necessary.
4. Should there be a need for the employee at risk or identified with mental health condition to undergo treatment, the agency head shall allow the employee the necessary number of days leave chargeable against his/her earned leave as recommended by the attending physician.
5. Work arrangements shall be done to accommodate employees who will report to work after treatment.
6. Monitoring of performance and health conditions shall be done to ensure sustainable productivity and wellness of the employee who has undergone treatment for mental health condition.

## VI. Roles and Responsibilities

### A. Commissioner of Internal Revenue

The Commissioner of Internal Revenue shall ensure the institutionalization of the implementation of the MHP, with the following responsibilities;

1. Ensure that all established mental health policies are administered and enforced in the workplace;

2. Ensure MHP is integrated in the human resource development and management, policies and processes;

3. Provide resources including funding to effectively implement the MHP; and

4. Establish an institutional network which can provide assistance in the implementation of the MHP.

### B. Human Resource Development Service (HRDS)

The MHP and its programs and activities shall be managed by the Human Resource Development Service (HRDS) of the BIR, with the following responsibilities:

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1. Ensure MHP is integrated in the human resource development and management, policies and programs;

2. Administer, manage and monitor implementation of the MHP;

3. Provide continuous education and training and initiate workplace discussions on mental health and ensure that all human resources are aware of the MHP.

4. Maintain contact with institutional networks (e.g., hospitals, agencies, trainers, health and other professionals, etc.) to support the implementation of MHP;

5. Keep up-to-date with recommended mental health information and education materials;

6. Assist in incident investigations, analysis and preparation of mental health related reports and summaries, keeping record of the same;

7. Establish Mental Health Profile of employees and ensure that records of employees with mental health conditions and those at risk must at all times be managed, kept safe and treated with confidentiality conforming with the provision of the Data Privacy Act and the Mental Health Act; and

8. Submit a copy of the agency MHP within six (6) months after the effectivity of these Guidelines to the CSC through the CSC-HRRO for monitoring, reference, and records purposes.

Submit quarterly monitoring report to the Commissioner of Internal Revenue on the implementation of the MHP and such report shall be included in the annual accomplishment report of the agency.

**C. Employee Organization/Association**

The officers and members of the BIR Employees Association (BIREA) and the BIR Employees Union (BIREU) shall be tapped to:

1. Collaborate with the head of the agency and the human resource management office or unit/office in charge in the development, administration, implementation, and monitoring of the MHP; and

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2. Provide support and assistance in developing strategies, administration, information dissemination, implementation and monitoring of the programs and activities on mental health initiative.

## VII. Communication Plan on MHP

The BIR shall adopt and implement a communication plan to promote the MHP through the use of available media. Information and education materials shall be made available and activities may be conducted to facilitate the dissemination of relevant information on mental health.

## VIII. Monitoring and Evaluation

A quarterly monitoring shall be submitted by the HRDS to the Commissioner of Internal Revenue on the implementation of the MHP and such report shall be included in the annual accomplishment report of the bureau.

## IX. Funding

Funds needed for the implementation of this RMO shall be included in the bureau's regular budget and Annual Work and Financial Plan.

## X. Effectivity

This Order shall take effect immediately.

**CAESAR R. DULAY**
**Commissioner of Internal Revenue**
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