REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building

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REVENUE MEMORANDUM ORDER NO. 47-2022

SUBJECT	:	**POLICIES AND GUIDELINES IN THE IMPLEMENTATION OF FLEXIBLE WORK ARRANGEMENTS**
TO	:	**All Revenue Officials and Employees Concerned**
DATE	:	**October 11, 2022**

SECTION I. BACKGROUND

For the guidance of all concerned, this Order is issued to serve as guidelines on the adoption of Flexible Work Arrangements (FWA) in the Bureau of Internal Revenue (BIR), following the issuance of Civil Service Commission (CSC) Resolution No. 2200209 promulgated on May 18, 2022 entitled "Policies on Flexible Work Arrangements (FWA) in the Government".

The adoption of FWA will ensure effective and efficient delivery of public service, performance continuity by all revenue officials and employees, and will establish a safe and healthful workplace to the extent possible as authorized under applicable laws, rules, and regulations.

SECTION II. OBJECTIVES

This order aims to:

1. Establish the FWAs to be adopted by the BIR to effectively manage any current or emergent situation caused by natural or man-made calamities, or any situation that may affect the attainment of the strategic plans set by the Bureau.
2. Provide clear guidelines and procedures in the adoption of FWA in all BIR offices; and,
3. Provide monitoring mechanisms to ensure that the delivery of public service is not prejudiced despite the adoption of the FWA.

SECTION III. DEFINITION OF TERMS

For purposes of this and consistent with CSC Resolution No. 2200209, the following terms are defined below:

A. **Flexiplace** — refers to an output-oriented work arrangement that authorizes government officials or employees to render service at a location away from their office, either in the home/residence of the official or employee, agency satellite office, or another fixed place, on a temporary basis duly approved by the head of office/agency.

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Flexiplace work arrangement has two (2) types, namely:

A.1. **Work from Home (WFH)** — is a work arrangement where BIR officials or employees work at home or their residence;

The adoption of the Flexiplace work arrangement may be allowed under any of the following conditions subject for the approval of the Commissioner of Internal Revenue (CIR):

1. **Situational** - this work arrangement is appropriate for ad-hoc tasks or special work assignments or members of special taskforce or Priority Projects covered by a Revenue Special Order (RSO) that may require short period of time of WFH. This can also be applied for employees living in areas or assigned at BIR Offices struck by natural calamities, armed conflict and other unique situations that must be justified by the employee and attested by his/her Head of Office.

   WFH under Situational Conditions shall be for a limited period of time (e.g. no. of days per week) and must be specifically stated in the letter request of the employee or the office.

2. **Medical** - this work arrangement may be allowed for BIR officials or employees who are recuperating from severe medical conditions which does not affect his/her ability to perform regular work assignment at an alternate worksite as certified by the attending physician. The duration of this Flexiplace work arrangement shall be based on the recommendation of the attending physician and upon the verification of the concerned employee's Head of Office/immediate supervisor. Request for Flexiplace due to medical conditions shall be supported by the medical records of the official or employee concerned.

A.2. **Work from the Nearest BIR Office (WFNBO)** — is a work arrangement where BIR officials or employees, instead of reporting to their present place of assignment, report for work at the BIR office nearest to their place of residence (e.g. National Office, Revenue Regional Offices, and Revenue District Offices).

B. **Skeleton Workforce** — refers to a work arrangement where a minimum number of BIR officials or employees are required to man the office to render service when full staffing is not possible due to global pandemics, natural calamities, armed conflicts or other unique situations.

C. **Work shifting** — refers to a work arrangement applicable to BIR offices responsible in maintaining various building facilities or Information Technology

Systems/computer servers which will require the office to be operational 24-hours a day.

D. **Flexitime** — refers to a work arrangement where BIR offices are allowed to adopt flexible time for its officials and employees from 7:00 AM to 7:00 PM on a daily basis, provided that the required forty (40) hours workweek is complied with.

E. **Combination of Flexible Work Arrangement (FWA)** — refers to the adoption of a combination of any of the above-mentioned FWA by a BIR Office.

SECTION IV. POLICIES AND GUIDELINES

A. General Guidelines for Flexible Work Arrangement

1. As a general rule, BIR officials and employees shall render regular work schedule from 8:00 AM to 12:00 PM and from 1:00 PM to 5:00 PM on all days except Saturdays, Sundays and Holidays.

2. The Bureau, both in the National Office and Regional Offices, may adapt any or a combination of the FWA in accordance with the CSC Resolution No. 2200209 and as implemented in this RMO, subject to the approval of the Commissioner.

3. Under all circumstances, the Head of Office shall be responsible for the following:

   a. Ensure the delivery of public service throughout the week regardless of the FWA adapted;
   b. Determine the merits of the request for FWA and make necessary recommendation;
   c. Determine the minimum number of employees under skeleton workforce and the proper assignment of work schedule of personnel under flexitime and work shifting arrangement taking into consideration the function of the office and the needs for effective delivery of service;
   d. Ensure that appropriate measures to confidentiality, integrity, and availability of official documents and processing of personal data by employees are pursuant to the provisions of R.A. No. 10173 or the Data Privacy Act of 2012;
   e. Submit a quarterly report of the FWA implemented by their respective Offices to the PD, for National Office (NO) employees or the Administrative & Human Resource Management Division (AHRMD), for Regional Office (RO) employees, on or before the 15th of the first month of each quarter. Attached as Annex A is the prescribed format of the Report on Flexible Work Arrangement; and,
   f. Ensure the submission of personnel of the necessary Accomplishment Reports which will be the basis for the Individual Performance Commitment and Review (IPCR).

4. The abovementioned report shall also include the Time Schedule for each employee (Regular, Flexitime schedule and Work Shifting/Night Shift, whichever is applicable).

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5. A supplemental report for FWA must be immediately prepared and submitted to the PD/AHRMD to reflect any of the following changes in the Office Work Arrangement:

    - An employee's WFH arrangement that will be approved after the quarterly submission of the report for FWA;
    - Employee on WFNBO arrangement;
    - Other emergency situations encountered by an Office or an employee due to unforeseen circumstances.

6. No changes in the flexitime schedule of employees after the submission of the aforementioned quarterly report shall be allowed due to system limitations of the Biometrics Time and Attendance System (BTAS) of the National Office and other biometrics systems used by Regional Offices.

7. All Offices shall adopt usage of videoconferencing/teleconferencing in conducting meetings/assemblies and other official activities, whenever applicable.

8. Employees with an approved Flexiplace Work Arrangement shall be entitled to Compensatory Overtime Credit/Overtime Pay, only if they physically reported for work and rendered services beyond the normal eight (8) working hours per day or forty (40) hours a week, and those rendered on rest days or scheduled days off, holidays, and special non-working days, both exclusive of lunch break, subject to the provisions of CSC-DBM Joint Circular No. 2, s. 2015, as amended, and other related civil service, budgeting, accounting, and auditing rules and regulations.

9. In the event of an emergency situation such as natural calamities (e.g. severe flooding, typhoons, earthquake, etc.), armed conflict and other unique circumstances that may endanger the lives of employees while reporting for work, the concerned Head of Office may decide to immediately adopt a full WFH Arrangement or a combination of WFH and Skeleton workforce, without seeking prior approval of the CIR.

10. An incident report of the emergency situation, with supporting documents (e.g. news reports, declaration of state of calamity of the LGU, issuances of relevant government agencies, etc.) shall be immediately filed by the Head of Office to the concerned DCIR/ACIR/COS/RD, whoever is applicable, containing the following details:

    - Brief explanation of the emergency situation that was encountered by the Office;
    - FWA that was adopted by the Office; and
    - Exact number of days/weeks or even months that the emergency FWA shall be observed by the Office.

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11. The concerned DCIR/ACIR/COS/RD shall immediately forward the incident report and all attachment to the PD, who in turn, shall prepare a covering memorandum for the information and signature of the CIR.

B. Policies and Guidelines on the Implementation of Each Flexible Work Arrangement

1. Flexitime

Flexitime of BIR Offices shall be guided by the following provisions:

1.1. A Flexitime of 7:00 AM to 4:00 PM or 9:00 AM to 6:00 PM exclusive of one (1) hour lunch break can be availed by BIR employees subject to the determination and approval of their respective Head of Office.

1.2. Flexitime Schedule for each employee shall be subject to the exigency of the service as determined by each Head of Office. An Office has the option to choose between two (2) types of Employee Flexitime Distribution for its employees:

a) 10-80-10 Employee Flexitime Distribution:

- 10% of total office personnel may choose 7:00 AM — 4:00 PM;
- 80% of total personnel may choose 8:00 AM — 5:00 PM; and
- 10% of total office personnel may choose 9:00 AM — 6:00 PM

b) 10-90 Employee Flexitime Distribution:

- 10% of total office personnel may choose 7:00 AM — 4:00 PM;
- 90% of total personnel may choose 8:00 AM — 5:00 PM

1.3. Offices availing of Flexitime are mandated to have available personnel for every hour covered by the Employee Flexitime Distribution of their choice.

1.4. No change of work schedule shall be allowed after the submission of the Report on Flexible Work Arrangement.

1.5. Offices also have the option to not avail of Flexitime Work Arrangement and only observe the regular work hours of 8:00 AM to 5:00 PM.

1.6. Employees rendering field work may only avail of the 8:00 AM to 5:00 PM regular work schedule.

1.7. Priority of choice in the time-shift schedule shall be granted to those covered by existing policies such as solo parents, employees caring for senior citizen parents, Persons with Disability (PWD), employees with severe health conditions and undergoing medical procedures. Requests for reasons other than those within the scope of existing policies shall be allowed subject to the approval of the head of office or his/her duly authorized representative.

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2. Flexiplace

2.1. Work from Home

2.1.1. Requests for WFH arrangement shall be approved by the CIR.

2.1.2. All approved WFH arrangement shall not exceed six months. However, applicants may reapply for WFH subject to the reevaluation/verification of the Head of Office.

2.1.3. Reasons for WFH arrangement shall fall either on Situational or Medical conditions which shall include but not limited to the following circumstances:

Situational Conditions:

- Employees responsible in drafting revenue issuances for policy formulation;
- Members of Priority Projects of the BIR who will be required to prepare project proposals, status reports, research, etc.
- Employees living in areas or assigned at a BIR Office struck by natural calamities, armed conflict and other emergency situations
- Other analogous circumstances and unique situations that must be justified by the employee and attested by his/her Head of Office.

Medical Conditions:

For employees recuperating or suffering from any of the following severe illnesses/disability which does not affect their ability to perform regular work assignment at home:

- Cancer (Those undergoing chemotherapy, radiation or other similar medical procedure)
- Chronic Kidney Disease (employees undergoing dialysis)
- Heart Disease (employees who are recuperating from angioplasty or open heart surgery)
- Persons with Disability (PWD) who suffered loss of any of the following:
  - Loss of one leg
  - Loss of one arm
  - Loss of sight in one eye
  - Other cases as determined by the Head of Office and for final approval of the CIR.
- Other analogous diseases

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2.1.4. The following tasks may be given to an employee with an approved WFH Arrangement:

a) Research;
b) Policy-formulation/review/amendment;
c) Project work, including but not limited to, drafting of proposals/project studies/training modules;
d) Data encoding/processing;
e) Budget planning and forecasting;
f) Recording, examination and interpretation of financial records and reports;
g) Evaluation and formulation of accounting, auditing and management control systems;
h) Computer programming;
i) Database maintenance;
j) Design work/drafting of drawing plans;
k) Preparation of information materials;
l) Sending/receiving e-mail;
m) HR tasks, e.g. computation of leave credits, preparation of payroll etc.;
n) Other analogous tasks which require the use of a computer and the World Wide Web (Internet) for reading, encoding, printing or submission of written outputs for the review, evaluation or final presentation/assessment of the immediate supervisor, the Head of Office.

2.1.5. The Head of Office shall be responsible in the assigning of tasks/workload to employees under WFH and ensuring that performance standards and work timelines in accordance to relevant Revenue Issuances, Citizen's Charter of the Office and R.A. No. 11032 or the Ease of Doing Business and Efficient Government Service Delivery Act of 2018 are observed.

2.1.6. Employees with approved WFH must submit a Weekly Accomplishment Report (Annex B) to their respective Heads of Office.

2.1.7. An employee who fails to submit the Weekly Accomplishment Report or complete an agreed task shall be required to file for leave of absence for the days he/she is scheduled to WFH but produced no work output. Applicable Civil Service Commission (CSC) Rules and Regulations on the application of such leave of absences shall still be observed.

2.1.8. Revenue officials and employees under WFH shall make themselves available and accessible during working hours, and must be able to respond to directives, requests, and queries through agreed modes of communication with their Head of Office, immediate supervisors and co-workers;

2.1.9. An employee on WFH Arrangement is considered on excused absence if the Head of Office or the immediate supervisor fails to assign them a task on the day they are scheduled to WFH.

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2.1.10. In the exigency of the service, employees with an approved WFH Arrangement may be required to physically report for work by the Head of Office.

2.1.11. An official or employee requesting for WFH shall submit a letter request accompanied by supporting documents (e.g. Revenue Special Orders for Project Based tasks, Medical Certificate of the attending physician for medical reasons, etc.) to their respective Head of Office.

The applicant must specifically state the number of days in a week he or she will be on WFH and the number of months that the WFH arrangement will be observed (e.g. WFH of 3 days every Monday to Wednesday from November to December 2022, WFH of 5 days from September to November 2022, etc.).

2.1.12. The Head of Office, may also request WFH arrangement for the Office, provided that the following details are stated in the request and accompanied by supporting documents:

- Names of employees who will render WFH
- Specific days that an employee will be on WFH and Period of time that an employee will be on WFH
- Reason of WFH (must comply with above stated reasons)
- Specific Tasks to be performed by each employee

2.1.13. The Head of Office, after receipt of the request for WFH, shall be responsible in verifying the merit of the request and if necessary, make the adjustment on the number of days an employee will be on WFH with consideration given to the health of the employee and recommendation of the attending physician, (if request is for medical reason) as well as his/her work functions.

2.1.14. After verifying the merit of a WFH request, the Head of Office shall route the said request for indorsement of the concerned Assistant Commissioner (ACIR)/Chief of Staff (COS) of the Office of the Commissioner or Office of the Deputy Commissioners (DCIR), for National Office (NO) Employees, to the PD. For Regional Office (RO) Employees, the Head of Office shall route the request to the AHRMD. The concerned AHRMD, in turn, shall be responsible in routing the request for indorsement of the Regional Director (RD) and forwarding the same to the PD.

2.1.15. The PD shall prepare and route a covering memorandum for WFH requests for approval/disapproval of the CIR.

2.1.16. An approved WFH arrangement due to Situational Conditions is deemed terminated upon the expiration of the specific period of WFH stated in the approval and letter request for WFH, completion of the project/special tasks assigned to an employee and end of an emergency situation an Office/employee may have encountered.

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2.1.17. The CIR has the authority to disapprove/terminate any WFH arrangement of an employee or an entire Office.

2.2. Work from the Nearest BIR Office (WFNBO)

2.2.1. This Flexiplace Work Arrangement shall only be allowed for employees whose work function is not suitable for WFH arrangement and is living in areas where there is suspension of mass transportation due to COVID-19 community lockdowns, or other emergency situations which prevents them from reporting to their actual place of assignment.

2.2.2. The employee that will be under WFNBO shall first notify his actual Head of Office of the current predicament he/she is under that will prevent him/her from reporting for work. The employee shall recommend to his/her Head of Office, the nearest BIR office to his/her residence.

The Head of Office shall coordinate with his/her counterpart from the other BIR Office, the temporary accommodation of the concerned employee that will be under WFNBO.

2.2.3. An employee under WFNBO Arrangement shall be required to submit to their actual place of assignment a copy of their Weekly Accomplishment Report, format of which is the same with WFH arrangement, Daily Time Records (DTR) and Application for Leave (AFL), signed by the Head of the nearest BIR office.

2.2.4. The Head of the nearest BIR Office shall be responsible in assigning tasks/workload to the employee under WFNBO Arrangement, as well as ensuring the regular attendance of the said employee.

2.2.5. An employee under WFNBO Arrangement who fails to submit his/her DTR, AFL and Weekly Accomplishment Report to his/her actual place of assignment for at least one (1) month, may be considered as on unauthorized leave of absence and shall be required to return the corresponding money value of such absences to the Accounting Division, for NO employees or Finance Division, for RO employees.

However, the Head of Office of the actual place of assignment must issue a letter or memorandum to the erring employee, copy furnished his/her counterpart in the other BIR Office, to call their attention regarding the non-submission of the above required documents.

2.2.6. The WFNBO Arrangement of an employee shall be considered terminated upon the resumption of mass transportation or the end of the emergency situation which prevents them from reporting to their actual place of assignment. In this regard, the actual Head of Office of the employee must issue a letter or memorandum informing his/her counterpart from the other BIR Office to require the return of the concerned employee.

2.2.7. Upon returning to his/her actual place of assignment, the concerned employee shall file for reporting for duty.

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3. Skeleton Workforce

3.1. This FWA is applicable to a BIR Office that encountered an emergency situation such as natural calamities, armed conflict and other unique circumstances that will render full staffing impossible.

3.2. The Head of Office shall be responsible in determining the number of employees that will be on Skeleton Workforce. It is important to note, that despite a minimum number of employees reporting for work, all sections/units of the Office must be manned so that public service delivery will not be hampered.

3.3. Employees that will not be part of the Skeleton Workforce will automatically be under WFH arrangement and will have to comply with the requirements on WFH provided in this RMO. It will be the responsibility of the Head of Office to assign tasks/workload to all employees that will be under Skeleton Workforce and WFH Arrangement.

3.4. The Head of Office shall file the necessary incident report (details of which is the same with the emergency WFH) accompanied with supporting document to the DCIR/ACIR/COS/RD, whichever is applicable.

4. Work Shifting

4.1. This FWA is applicable to Offices responsible in the maintenance of building facilities and computer servers/Information Technology Systems of the BIR, which requires some of its employees to render work during graveyard hours (night shift).

4.2. The Head of Office shall determine the number of employees that will render the Work Shifting Schedule as well as identify the time schedule of such employees.

4.3. The Head of Office shall report the names and time schedules of employees under Work Shifting Schedule to the PD/AHRMD, whichever is applicable.

4.4. The PD/AHRMD shall make the necessary adjustment in its records and respective Biometrics System to reflect the time schedules of employees under Work Shifting.

4.5. The Head of Office shall be responsible in the monitoring of attendance and accomplishments of employees under Work Shifting Schedule.

5. Combination of FWA

5.1. Offices may adopt a combination of any of the following flexible work arrangements:

- Skeleton Workforce and WFH
- Flexitime and WFH

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- Other combination of FWA

5.2. The implementation of combination of work arrangement is subject to the abovementioned policies and guidelines of each FWA.

C. **Support Mechanism**

C.1. All heads of division/office/unit/services shall ensure that revenue officials and employees have access to or are provided with adequate and appropriate communication equipment or facilities, such as computer/ laptop, mobile phone, and internet access to enable consultation, coordination, and administrative processes.

C.2. The use of the Bureau's official accounts in accessing online tools, such as Microsoft Office 365, is required to ensure secure data back-up and privacy protection.

C.3. All heads of division/office/unit/services shall ensure that revenue officials and employees are capacitated/oriented on the online platforms and tools to support them in accomplishing their performance targets as indicated in the respective workweek plan.

C.4. Appropriate measures shall be in place to ensure protection of data used and processed by the revenue officials and employees relative to Republic Act No. 10173 or the Data Privacy Act of 2012. The confidential and proprietary information should be protected and secured at all times.

SECTION V. REPEALING CLAUSE

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

SECTION VI. EFFECTIVITY

This Order shall take effect immediately upon issuance.

LILIA CATRIS GUILLERMO
Commissioner of Internal Revenue

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