



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City



July 08, 2026

REVENUE MEMORANDUM CIRCULAR No. 082-2026

SUBJECT : Publishing the Full Text of the Resolution No. 2026-1 dated July 02, 2026, Entitled "Grant of the Performance-Based Bonus (PBB) for the Fiscal Year (FY) 2024" and Memorandum Circular No. 2026-1 dated July 03, 2026, Entitled "Guidelines on the Grant of the Performance-Based Bonus (PBB) for the Fiscal Year (FY) 2024" of the Executive Order (E.O.) No. 61 (s.2024) Technical Working Group

TO : All Internal Revenue Officials, Employees, and Others Concerned

For the information and guidance of all internal revenue officials, employees, and others concerned, attached is a copy of Resolution No. 2026-1 dated July 02, 2026, entitled "Grant of the Performance-Based Bonus (PBB) for the Fiscal Year (FY) 2024", and Memorandum Circular No. 2026-1 dated July 03, 2026, entitled "Guidelines on the Grant of the Performance-Based Bonus (PBB) for the Fiscal Year (FY) 2024" of the E.O. No. 61 (s.2024) Technical Working Group.

All concerned shall be guided accordingly and are enjoined to give this Circular as wide a publicity as possible.

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BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

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CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue