



Bringing In Revenues
for Nation-Building

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



January 9, 2026

REVENUE MEMORANDUM ORDER NO. 004 - 2026

SUBJECT : IMPLEMENTING GUIDELINES ON THE AVAILMENT OF WELLNESS LEAVE FOR BIR OFFICIALS AND EMPLOYEES PURSUANT TO CIVIL SERVICE COMMISSION (CSC) RESOLUTION NO. 2501292 DATED NOVEMBER 13, 2025

TO : ALL REVENUE OFFICIALS, EMPLOYEES AND OTHERS CONCERNED

I. BACKGROUND

Pursuant to Civil Service Commission (CSC) Resolution No. 2501292 dated November 13, 2025, which institutionalizes the Wellness Leave Policy for government employees and in line with the Bureau's commitment to promote mental health and overall well-being of its officials and employees, this Order is issued to prescribe the guidelines for availing Wellness Leave within the Bureau of Internal Revenue (BIR).

II. COVERAGE

This Order shall apply to all officials and employees of the BIR regardless of employment status, who have rendered at least six (6) months of continuous service.

The entitlement of Contract of Service and Job Order workers to Wellness Leave shall be subject to the provisions of their individual contracts and the relevant issuances covering their engagement.

III. ENTITLEMENT

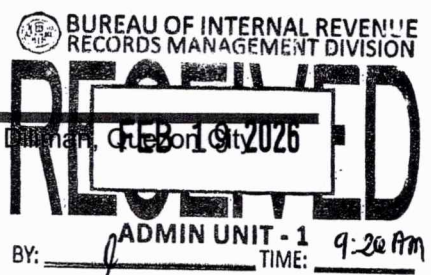
Each qualified official and employee shall be entitled to a maximum of five (5) days Wellness Leave per calendar year. The Wellness Leave shall be separate and exclusive from the fifteen (15) days Vacation Leave, fifteen (15) days Sick Leave, and three (3) days Special Leave. Also, the Wellness Leave shall be non-cumulative and non-commutable to its monetary equivalent, and forfeited if not availed within the calendar year.

IV. CONDITIONS AND REQUIREMENTS

In availing the Wellness Leave, the following guidelines shall be observed:

1. Wellness Leave may be taken either consecutively for a maximum of three (3) days at a time, or on separate non-consecutive days.
2. Wellness Leave availed in excess of five (5) days in a year shall be deducted from the employees' Special Leave, if available. If Special Leave is no longer sufficient, the leave shall be deducted from the employees' Vacation Leave credits.
3. The Wellness Leave may be availed to pursue activities that promote mental and physical wellness, including but not limited to rest, recreation, therapy, counselling, or similar undertakings.

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4. The application for Wellness Leave shall be recommended by the immediate supervisor and submitted to the head of office for approval.
5. In approving the Wellness Leave, the head of office shall ensure that the delivery of service within the office will not be hampered.
6. The application for Wellness Leave shall be filed at least five (5) days before availment, except in emergency cases wherein it must be filed immediately upon the officials' or employees' return from such leave.
7. To promote a safe space in the officials' and employees' availment of the Wellness Leave due to mental health reasons, any information related to the applicant's mental health condition shall be bound by the rules of confidentiality and in compliance with the Data Privacy Act of 2012.

V. PROCEDURE

1. Officials and Employees shall accomplish the Application for Leave (AFL) Form and submit it to their immediate supervisor.
2. The Supervisor shall endorse the AFL to the head of office (Division Chief/ACIR/RD/DCIR/CIR) for approval.
3. The head of office shall forward the AFL to the Personnel Division(PD)/Administrative and Human Resource Management Division (AHRMD), which shall, in turn, record the leave in the official attendance and leave monitoring system, following existing policies in monitoring attendance and leave management under RMO No. 4-2021 dated December 3, 2020.

VI. FUNDING AND IMPLEMENTATION

No additional funding shall be required for the implementation of this policy. Supervisors shall ensure that the grant of Wellness Leave does not adversely affect work operations.

VII. EFFECTIVITY

This Order shall take effect immediately upon issuance.

VIII. REPEALING CLAUSE

All orders, memoranda, and issuances inconsistent herewith are hereby repealed or modified accordingly.



Charlito Martin R. Mendoza
CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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