



Republic of the Philippines
Department of Health
BUREAU OF QUARANTINE
25th and A.C. Delgado Streets
Port Area, Manila
31 October 2014



113 Years of
Ensuring Health Security
at Points of Entry

MEMORANDUM CIRCULAR

No. 2014- 10

**TO : All Chiefs of Quarantine Stations, Officials and Employees
Of the Bureau and Others Concerned**

**SUBJECT : BIR REVENUE MEMORANDUM ORDER NO. 23 - 2014 Re:
OBLIGATIONS of GOVERNMENT AGENCIES, BUREAUS and
INSTRUMENTALITIES as WITHHOLDING AGENTS**

Pursuant to Revenue Memorandum Order No. 23 - 2014 of the Bureau of Internal Revenue re: "Obligations of Government Agencies, Bureaus and Instrumentalities as Withholding Agents" as herewith attached, all Chiefs of Quarantine Stations, Officials and Employees are hereby informed of tax computation adjustments starting November 2014 on the following compensation income and benefits:

- **Basic Salary; and**

Benefits as follows:

- **13th month Pay**
- **PIB (Performance Incentive Bonus)**
- **Hazard Pay**
- **Clothing Allowance**
- **Loyalty Pay**
- **Cash Gift**
- **Longevity Pay**
- **PBB (Performance-Based Bonus)**
- **Athletic Allowance**
- **PEI (Performance Enhancement Incentive)**
- **CNA (UKKKS)**

Please be informed that in excess of P30, 000.00 of all the benefits above-mentioned is taxable.

Should you have any question or clarification regarding your individual tax computations, please feel free to call/approach Ms. Leriz M. Felix for Manila and Ms. Remy C. Moran for Quarantine stations.

For information and guidance of all concerned.


FERDINAND S. SALCEDO, MD, MPH, CESO IV
OIC – Director IV