



Bringing In Revenues
for Nation-building

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

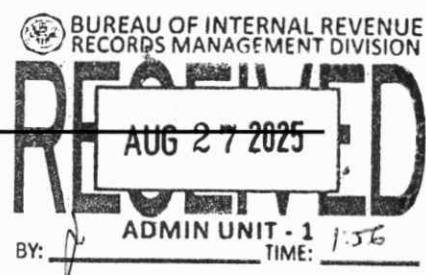


REVENUE MEMORANDUM ORDER NO. 037-2025

SUBJECT : Amending Annex - E (Calamity Leave) of Revenue Memorandum Order (RMO) No. 4-2021 Re: Consolidated Policies and Guidelines in the Monitoring of Attendance and Leave Management Amending RMO No. 28-2008, as amended by RMO No. 21-2011

TO : All Officials, Employees and Others Concerned

DATE : August 4, 2025



I. OBJECTIVES

This Order is issued to:

1. Prescribe standard guidelines and procedures in granting Calamity Leave (MC2)/Special Emergency Leave (SEL) pursuant to Memorandum Circular (MC) No. 2, s 2012 and MC No. 16 s 2012 of the Civil Service Commission (CSC) for employees affected by calamities; and,
2. Set the requirements, responsibilities and obligations of applicants and offices concerned for the purpose of availing MC2/SEL.

II. COVERAGE

This Order shall apply to all employees of the Bureau who will avail MC2/SEL.

III. AMMENDMENTS

The following provisions of Annex - E of RMO 4-2021 is hereby amended to read as follows:

Annex – E

TYPES OF LEAVE AND APPROVING OFFICER

XXX	XXX	XXX		
Type of Leave	Duration	Period of Filing of Application for Leave (AFL)	Approving Officer	Required Documents, if any
Calamity Leave (MC2) / Special Emergency Leave (SEL)	5 straight days or staggered basis	Within thirty (30) days from the date of declaration of state of calamity by proper government agencies/authorities for: A. Employees residing under the jurisdiction of the state of calamity.	Head of Office	a. Application for Leave b. Proof of declaration of state of calamity or Barangay

		B. Employees residing on areas that have not been officially placed under state of calamity but are evidently impacted by the calamity. C. Employees applying for extension beyond the availed five (5) days.	Head of Agency Head of Agency	Certificate stating that the employee resides under state of calamity. a. Application for Leave b. Valid justification and supporting documents as proof that the employee is impacted by the calamity, subject to verification/validation of the Head of Office a. Application for Leave b. Valid justification and supporting documents as proof that the employee is impacted by the calamity, subject to verification/validation of the Head of Office.
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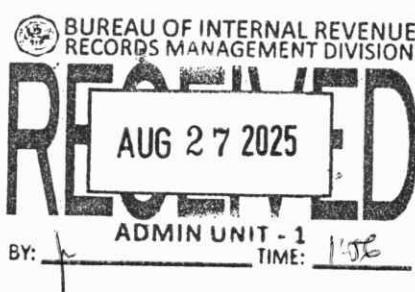
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IV. EFFECTIVITY

All memoranda, orders, circulars and other related issuances which are inconsistent with this RMO are hereby deemed repealed and/or modified accordingly.

This Memorandum takes effect immediately.

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ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue