

**[LETTER OF IMPLEMENTATION NO. 110,
December 19, 1979]**

**GRANTING ADDITIONAL SALARY ADJUSTMENTS TO OFFICIALS
AND EMPLOYEES OF THE BUREAU OF INTERNAL REVENUE**

TO: The Minister of the Budget

WHEREAS, the Government has recognized the necessity of giving a higher salary scale to personnel of critical offices such as the Bureau of Internal Revenue;

WHEREAS, by PD 640, BIR personnel were granted an average salary increase of about seven (7) ranges over and above the salary ranges of other government offices;

WHEREAS, this gap has been eroded or diminished by subsequent salary adjustments for ordinary government offices;

WHEREAS, recognizing the need to preserve the gap between the salary scale of BIR personnel and that of employees of non-critical government agencies as established by PD 640, a 20% increase was granted to revenue personnel in 1977;

WHEREAS, in 1979 other salary adjustments ranging up to 30% were granted to government officials and employees in general but BIR personnel, not being subject to OCPC, were granted only an increase of from 5% to 6.8%;

WHEREAS, realizing the need to upgrade the salary scale of BIR personnel, LOI 927 was issued on September 5, 1979 directing the Minister of the Budget in coordination with the Minister of Finance and the Commissioner of Internal Revenue to study the existing compensation plan of the Bureau of Internal Revenue with the purpose of recommending salary increase measures consistent with the policy of the government to establish compensation standards, policies, rules and regulations applicable to critical government agencies:

WHEREAS, the Minister of the Budget, in consultation with the Minister of Finance and the Commissioner of Internal Revenue, has worked out a plan for the grant of an additional 15% salary adjustment for BIR personnel;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by law do hereby order the implementation of an additional 15% salary adjustment effective November 1, 1979 to officers and employees of the BIR, in accordance with the results of the salary study jointly undertaken by the BIR and the Ministry of the Budget pursuant to Letter of Instructions No. 927. The salary adjustments covered by this Letter of Implementation shall be drawn from savings of the said Bureau and/or Salary Adjustment Fund in the CV 1979 General Appropriations Act. Beginning CY 1980 and annually thereafter, such sums as may be necessary to implement the provisions of this Letter shall be included in the General Appropriations Act.