Analysis of the Revenue Performance of Professional Tax, CYs 2017-2021*

I. Introduction

The Professional Regulation Commission (PRC) conducts and administers licensure examinations to aspiring professionals. In partnership with the 45 Professional Regulatory Boards (PRBs)[1], the PRC regulates and supervises the practice of the professions in health, business, education, social sciences, engineering, and technology. Consequently, on top of fulfilling the legal mandate of the PRC, other relevant statutes are considered before a certified licensed person may exercise his/her profession. One of these laws is the Local Government Code (LGC) of 1991, as amended, which requires the payment of professional tax (Divina, 2019).

This study reviews the revenue performance of professional tax imposed by local government units (LGUs) from 2017 to 2021, as well as the factors affecting its collection.

II. Background Information

Professionals refer to persons engaged in the exercise or practice of their profession, such as but not limited to: lawyers; certified public accountants; doctors of medicines; architects; civil, electrical, chemical, mechanical, structural, industrial, mining, sanitary, metallurgical and geodetic engineers; marine surveyors; doctors of veterinary science; dentist; professional appraisers; connoisseurs of tobacco; actuaries; interior decorators; designers; real estate service practitioners; insurance agents and actuaries; and all other professions requiring government licensure examinations regulated by the PRC, Supreme Court, etc.[2] Hence, professionals are those individuals granted licenses to practice their respective occupations legally.

Section 139 of Republic Act (RA) No. 7160, otherwise known as the LGC of 1991, as amended, provides that provinces may levy an annual professional tax on each person engaged in the exercise or practice of his/her profession. The amount of the tax shall not exceed P300.00 or the rate provided under a duly enacted local ordinance.

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[1] See Annex A.

[2] Section 2(A)(1) of the Revenue Regulations No. 11-2018 – Amending Certain Provisions of Revenue Regulations No. 2-98, as Amended Introduced by Republic Act No. 10963, Otherwise Known as the "Tax Reform for Acceleration and Inclusion (TRAIN)" Law, Relative to Withholding of Income Tax.

Likewise, Section 151 of the LGC of 1991, as amended, states that cities may levy taxes, fees, and charges that a province or a municipality may impose, which includes the imposition of professional tax. In addition, Pateros, the lone municipality within the Metropolitan Manila Area (MMA), may also levy and collect professional tax pursuant to Article 236(b) of the Implementing Rules and Regulations (IRR) of the LGC of 1991, as amended.

Section 147 of the LGC of 1991, as amended, provides that municipalities may impose and collect such reasonable fees and charges on business and occupation and, except as reserved to the province under Section 139 of this Code, on the practice of any profession or calling, commensurate with the cost of regulation, inspection, and licensing before any person may engage in such business or occupation or practice such profession or calling.

The professional tax shall be paid in the place where one practices his/her profession or where his/her principal office is maintained, in case one practices his/her profession in several places. Any individual who has paid the corresponding professional tax shall be entitled to practice his/her profession in any part of the Philippines without being required to secure a business permit or license fee for doing so.

It shall be payable annually on or before the 31st day of January. Any person beginning to practice a profession after the month of January must, however, pay the full tax before engaging therein. A line of professions does not become exempt even if conducted with some other profession for which the tax has been paid [Section 139 (d)]. Thus, a lawyer who is also a Certified Public Accountant (CPA) must pay the professional tax imposed on lawyers and that fixed for CPAs, if he/she is to practice both professions. [Art. 228(f), IRR of LGC of 1991, as amended] On the other hand, professionals exclusively employed in the government shall be exempt from the payment of this tax.

Any person subject to the professional tax must include the official receipt's number in deeds, receipts, prescriptions, reports, books of account, plans and designs, surveys, and maps, as applicable.

Local Finance Circular (LFC) No. 001-2019[3] provides a new set of guidelines to LGUs on imposing and collecting taxes and other charges on professionals to ensure fair, uniform, and proper implementation of tax laws. This is in line with the ongoing efforts to streamline government transactions to improve the ease of doing business further. Likewise, the LFC was issued to decimate the improper imposition of local taxes, fees, and other charges by the LGUs.

Another feature of the said LFC is the exemption of professionals from paying business permit fees for the operation of their offices or clinics. Although their business permits are free, the operation of their offices still requires securing necessary permits from their respective LGUs. The LGUs may still impose and collect other applicable fees and charges (i.e., garbage fee, sanitary inspection fee, occupancy permit fee, etc.), the amount of which shall be reasonably commensurate to the cost of regulation or provision of service, as may be provided under a duly enacted local ordinance; provided, however, no service charge shall be based on capital investments or gross sales or receipts of the persons or business liable therefor.

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[3] Entitled, "Guidelines on the Imposition and Collection of Local Taxes, Fees and Charges on Professionals".

While professionals still need to secure business permits from LGUs under the LFC, such permits should be provided at no cost during the registration or renewal of the operation of their clinics or offices, given that such permits cannot regulate the practice of their profession. This is because regulations governing the practice of professions are solely the responsibility of the respective agencies or regulatory boards empowered by law to oversee and regulate the profession.

LGUs may, however, impose a local business tax on professionals if they are found to be selling, trading, or distributing goods of whatever kind or involved in trade and other business activities that do not constitute the practice of their professions. In this case, the LGU may impose a business permit fee during the registration and renewal of the operation of the concerned professional's office or clinic.

For the purpose of collecting the tax, the provincial/city treasurer or his/her duly authorized representative shall require from such professionals their current annual registration cards, issued by a competent authority before accepting payments of their professional tax for the current year. The PRC shall likewise require the professionals to present proof of payment before registering or renewing their licenses. [Art. 228(f), IRR of LGC; LFC 06-94]

III. Revenue Performance of Professional Tax

A. Revenue collection from professional tax

From 2017 to 2021, the total average collection from the professional tax increased from P116.57 million to P137.66 million, respectively. On average, collection from professional tax grew by 4.55% during the period. A significant percentage increase was observed during the pre-pandemic year of 2019, garnering a growth rate of 16.56% before dropping to 5.82% at the height of the COVID-19 global outbreak in 2020. This is justifiable since the pandemic caused the restriction of movements and slowed down economies in the country. Collection therefrom slowly picked up at 2.90% in 2021 as a result of the gradual opening of the economy (Moredo and Patag, 2021) (see Figure 1).

Figure 1

Professional Tax Revenues of LGUs, CYs 2017-2021 (In Million Pesos)
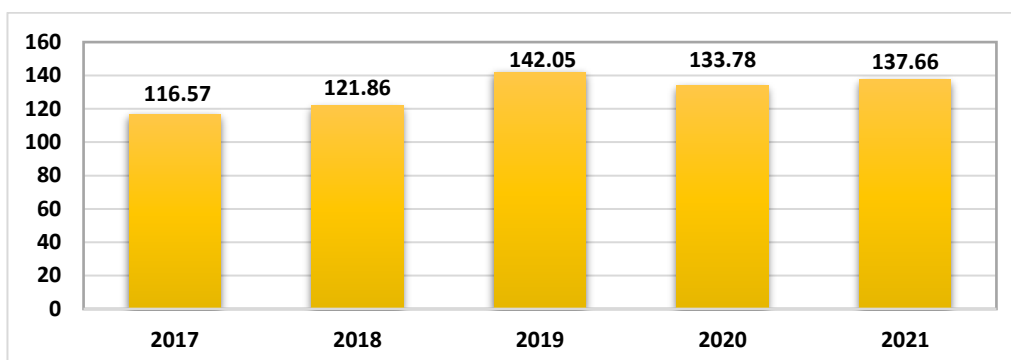
Note. Basic data sourced from the Bureau of Local Government Finance (BLGF) as of June 2022.

On average, the professional tax contributed nominally to local funds, at 0.08% of the total LGU tax revenues and 0.02% of the overall LGU revenue collection. As earlier mentioned, the decline in the collection for the year 2020 may be attributed to the cancellation of professional examinations that reduced the number of new professionals (see Table 1).

Table 1

Percent Share of Professional Tax Collection to Total Tax Revenues and Total LGU Revenues, CYs 2017-2021 (In Million Pesos)

| Year	Professional tax collection	Total LGU tax revenues	Total LGU revenues	% Share of professional tax to		Growth rate (in %)
				Total LGU tax revenues	Total LGU revenues	
2017	116.57	147,221.96	633,234.53	0.08	0.02	-
2018	121.86	156,889.63	694,456.46	0.08	0.02	4.5
2019	142.05	182,666.16	781,476.90	0.08	0.02	16.57
2020	133.78	189,266.20	866,537.47	0.07	0.02	(5.82)
2021	137.66	189,861.02	927,480.52	0.07	0.01	2.90
Average	130.38	173,180.99	780,637.18	0.08	0.02	4.55

B. Professional tax collection, by LGU level

In terms of revenue by source, cities accounted for P103.61 million of the professional tax revenues at 79%, followed by provinces (19%) and municipalities (2%).

On the other hand, the highest growth rate was registered by the provinces at an average of 6.84% annually, followed by cities (4.20%). Sections 139 and 151 of the LGC of 1991, as amended, provide that the professional tax is, generally, a provincial and city imposition. They are, therefore, vested with the power to levy and administer the professional tax and not the municipality. However, as provided under Section 144 of the same Code, municipalities within the MMA may levy taxes at rates that shall not exceed 50% of the maximum rates prescribed. Thus, Pateros, the sole municipality in Metropolitan Manila, may impose and collect professional tax, while other municipalities merely collect the tax for the province and do not impose the said tax. This may explain the lesser amount of municipalities collection on the said tax (see Figure 2).

Figure 2

Average Percentage Distribution of Professional Tax, CYs 2017-2021
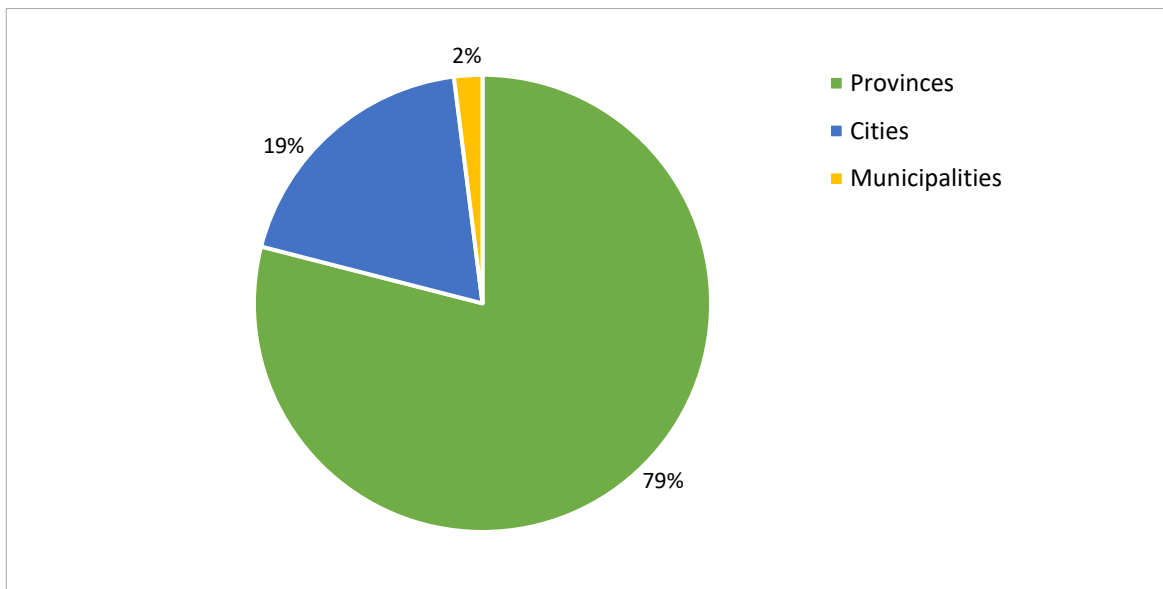
Note. Basic data sourced from the BLGF as of June 2022.

Four out of 10 cities that collected low professional tax collection are located in Central Visayas or Region VII. This can be explained by the increased poverty incidence in the region from 13.38% in 2018 to 22.07%[4] in 2021. The poverty incidence among families in Central Visayas was observed to be higher than the national poverty incidence among families, which was estimated at 13.25% in 2021. The magnitude of poverty incidence may have a positive correlation with professional tax collection. According to the Asian Development Bank (2009), there is a strong link between poverty levels and educational attainment. It was revealed that two-thirds of poor households are headed by individuals with only an elementary school education or less. Likewise, providing access to quality education is identified as a crucial pathway to breaking the cycle of poverty and enabling social and economic mobility. Access to higher education significantly affects employment (Ali and Jalal, 2018). That means large disparities limit the development of

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[4] This means that 22 out of 100 families in Central Visayas have incomes below the amount needed to buy their basic food and non-food needs in 2021.

human capital. Children from poorer households are less likely to have a better education, which severely constrains their earning potential and their prospects of becoming professionals.

On the other hand, cities that collect high professional tax are mostly (6 out of 10) situated in the NCR. Makati City garnered the highest revenue of P8 million, followed by Quezon City (P6 million), and Davao City (P5 million) (see Table 2).

Table 2

Top 10 Highest and Lowest Cities Collecting Professional Tax, CYs 2017-2021 (Average Amounts In Pesos)

Highest cities	Average collection	% Share of total revenue	Lowest cities	Average collection	% Share of total revenue
Makati City	8,107,076	7.82	Guihulngan City	23,340	0.02
Quezon City	6,127,330	5.91	Palayan City	21,802	0.02
Davao City	5,102,789	4.93	Tangub City	18,790	0.02
Talisay City	4,524,917	4.37	Tandag City	15,782	0.02
Pasig City	4,216,014	4.07	Himamaylan City	10,865	0.01
Manila City	3,907,824	3.77	Bais City	9,614	0.01
Tacloban City	3,897,660	3.76	Sipalay City	8,780	0.01
Cagayan De Oro City	3,670,774	3.54	Tanjay City	8,222	0.01
Paranaque City	3,645,458	3.52	Canlaon City	4,608	0.004
Taguig City	2,981,385	2.88	Isabela City	2,940	0.003

Notes. Only cities with collections for the period 2017 to 2021 were considered. Gathered from the BLGF. Data are as of June 2022.

The provinces with the biggest professional tax collections were Bulacan, Rizal, and Isabela, while Tawi-Tawi, Masbate, and Western Samar had the lowest collections (see Table 3). Collection efficiency contributes to the high professional tax collection among the provinces. In addition, the initiatives and efficiency of LGUs can positively impact the generation of economic activity within their provinces. In contrast, factors that can affect the low tax collection in some provinces are poor livelihood and employment issues. Others include security issues, which are prevalent in Mindanao and other poor provinces. In effect, entrepreneurs will not be interested in investing money in a place where there is conflict, which results in low employment opportunities.

Table 3

Top 10 Highest and Lowest Provinces Collecting Professional Tax, CYs 2017-2021 (Average Amounts In Pesos)

Top provinces	Average collection	% Share of total revenue	Lowest provinces	Average collection	% Share of total revenue
Bulacan	2,008,600	8.15	Lanao Del Norte	42,986	0.17
Rizal	1,871,760	7.59	Agusan Del Norte	39,937	0.16
Isabela	1,228,242	4.98	Dinagat Islands	39,900	0.16
Batangas	1,078,312	4.37	Capiz	32,456	0.13
Tarlac	972,172	3.94	Davao Occidental	23,200	0.09
Pampanga	943,686	3.83	Batanes	21,028	0.09
Cebu	915,407	3.71	Maguindanao	19,750	0.08
Cavite	722,680	2.93	Western Samar	18,210	0.07
Iloilo	698,986	2.84	Masbate	12,658	0.05
Laguna	679,290	2.76	Tawi-Tawi	8,700	0.04

Notes. Only provinces with a collection for the period 2017 to 2021 were considered. Gathered from the BLGF. Data are as of June 2022.

It can be observed that the average professional tax collection of the NCR (P44 million) has a huge disparity compared to other regions following it in the ranking, with Region IV-A as the second garnering an average of P16 million and Region VII with P12 million (see Table 4). The huge gap can be explained by the NCR being an economic engine of the Philippines and an ideal area for professionals to practice their profession. However, some regions are emerging rapidly, such as Regions IV-B and VIII, with growth rates of 67.12% and 51.11%, respectively. This could mean provinces in these regions are fast attracting investments away from NCR, especially as major infrastructure projects like ferry terminals, domestic airports, tourist service centers, and national primary roads are being constructed. This can entice professional employment and, thus, increase revenue collection.

Table 4

Annual Professional Tax Collection, By Region, CYs 2017-2021

Rank	Per region	Average professional tax collection (in Pesos)	Average growth rate (%)
1	NCR	44,966,589	1.14
14	CAR	2,300,248	1.51
9	Region I	4,292,351	2.73
10	Region II	3,302,741	31.76
4	Region III	9,039,630	5.34
2	Region IV-A	16,495,494	0.43
11	Region IV-B	2,938,891	67.12
13	Region V	2,361,747	7.96
5	Region VI	6,857,403	14.17
3	Region VII	12,505,050	2.50
8	Region VIII	5,120,247	51.11
15	Region IX	1,447,485	1.83
7	Region X	5,615,859	8.27
6	Region XI	6,716,801	6.08
12	Region XII	2,714,028	(0.07)
16	Region XIII	1,418,743	5.04
-	BARMM	164,311	1.51

Notes. Basic data sourced from the BLGF as of June 2022. BARMM was excluded from the ranking as it was created only in 2018, and its taxing powers are limited and bound by enabling laws.

Conversely, it is not surprising that the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) tax collection is minimal compared to the other regions. It is fair to mention that the BARMM replaced the Autonomous Region of Muslim Mindanao through the ratification of its basic law, the Bangsamoro Organic Law, following plebiscites in Western Mindanao in 2019. Basilan, Lanao del Sur, Maguindanao, Sulu, Tawi-Tawi, Cotabato City, and a special geographic area in Cotabato City, formerly under Region XIII, were all transferred to the BARMM.

IV. Factors Affecting the Collection of Professional Tax

The effective collection of professional tax in the Philippines is influenced by various factors that impact overall compliance and revenue generation. Understanding these factors is

crucial for policymakers and tax authorities to devise effective strategies to enhance tax collection and ensure sustainable revenue streams. Concepts such as misreporting, noncompliance, evasion, and tax gap were some of the reasons assumed to have impinged the low professional tax collection (Kaghazloo and Borrego, 2022). It can also be influenced by the number of new professionals and the poverty incidence in the area.

A. Number of new professionals, per region

The number of new professionals in the country increased remarkably from 195,906 in 2017 to 257,899 in 2019. Undoubtedly, with the onset of the COVID-19 pandemic, the number of new professionals drastically decreased to 94,234 in 2020 and further dropped to 34,305 in 2021 (see Table 5).

Table 5

Number of New Professionals, By Region, CYs 2017-2021

	2017	2018	2019	2020	2021	Average
NCR	26,287	24,483	27,532	7,909	5,171	18,276
CAR	7,001	6,897	8,178	2,840	1,707	5,325
Region I	11,416	10,170	15,352	4,457	2,331	8,745
Region II	9,999	11,080	13,234	3,280	1,943	7,907
Region III	21,648	21,066	27,161	8,894	3,605	16,475
Region IV-A	26,455	26,138	30,652	10,294	4,441	19,596
Region IV-B	5,699	6,117	7,477	4,142	361	4,759
Region V	11,257	11,837	16,884	7,854	1,329	9,832
Region VI	12,593	15,365	18,588	7,907	2,214	11,333
Region VII	11,948	16,971	18,486	8,614	2,191	11,642
Region VIII	9,752	9,229	14,022	5,493	1,202	7,940
Region IX	7,539	9,103	9,766	2,173	1,362	5,989
Region X	9,126	9,244	12,367	4,499	1,546	7,356
Region XI	9,414	10,199	13,835	6,096	1,848	8,278
Region XII	7,073	8,269	10,136	4,856	1,353	6,337
Region XIII	4,754	4,905	8,216	3,103	830	4,362
ARMM	3,945	4,407	6,013	1,823	871	3,412
TOTAL	195,906	205,480	257,899	94,234	34,305	157,565

Note. Basic data sourced from the Professional Registry Division of the Professional Regulation Commission as of 19 August 2022.

Various factors include the quality and availability of education and training programs, the demand for specific skills and expertise in the labor market, and the overall economic conditions in the region. It can be observed that Region IV-A, NCR, and Region III recorded the highest average number of new professionals influencing the production of professionals. This can be explained by their high collection of locally sourced revenue (LSR). According to the BLGF (2022), the NCR posted the highest LSR collections, which reached P72.34 billion or 47% of the total LSR of all LGUs. This was followed by Region IV-A and Region III, with LSR collections of P26.14 billion (16%) and P15.54 billion (9%), respectively.

Similar to CALABARZON, Central Luzon is progressively growing faster, especially in the areas that are referred to as the Pampanga Triangle (Angeles, San Fernando, and Clark-Subic), where major real estate companies such as Ayala Land and subsidiaries, Megaworld, Robinson Land Vista Land, and the like have major projects in the region (Villegas, 2022). These may increase the number of professional jobs in the area and, in turn, increase other LSRs. The construction of the bridge connecting Cavite to Bataan, passing through the island of Corregidor, will also facilitate an increase in professional employment among these provinces.

B. Poverty incidence

Poverty is basically defined as not having enough money to meet basic needs, including food, clothing, and shelter. Accordingly, poverty incidence is defined by the Philippine Statistics Authority (2022) as the proportion of Filipinos whose per capita income is insufficient to meet their individual basic food and non-food needs. Poverty incidence in the Philippines increased from 16.7% in 2018 to 18.1% in 2021. This translated to 19.9 million poor people or a 2.3 million increase over the same period.

Moreover, the low poverty incidence increases in the regions of the NCR and its peripheries, Central and Southern Luzon, and Central Visayas, indicate the economic sustainability of these regions. Meanwhile, poverty in the BARMM, the country's poorest region, fell from 61.81% to 37.22%. This may be due to the increase in the region's fiscal stability since the economy rose from -1.9% in 2018 to 7.5% in 2021 (Bangsamoro, 2022). In addition, the BARMM recorded the second-fastest growth in economic performance among all regions in the Philippines, between CALABARZON (7.6%) and CAR (7.5%) during this period (see Table 6).

Table 6

Annual Per Capita Poverty Threshold and Poverty Incidence Among Population,
By Region: CYs 2018 and 2021

Region	2018	2021
NCR	2.25	3.45
CAR	12.05	9.91
Region I	9.85	14.36
Region II	16.29	15.39
Region III	7.04	11.43
Region IV-A	7.15	10.25
Region IV-B	15.08	20.79
Region V	26.99	29.31
Region VI	16.32	19.03
Region VII	17.70	27.58
Region VIII	30.75	28.92
Region IX	32.70	30.06
Region X	23.08	26.07
Region XI	19.07	16.76
Region XII	28.22	28.07
Region XIII	30.54	33.19
ARMM*	61.81	37.22

Notes. Data sourced from PSA.
*Succeeded by the BARMM in 2019, following the plebiscites that accepted the Bangsamoro Organic Law.

It can be observed that Regions III, IV-A, and NCR are among those with low poverty incidence through the years, which can be attributed to the high professional tax collection in the said areas. (see Tables 4 and 6). The higher the population's level of education, the fewer poor people there will be because education affects knowledge and skills, which support higher wages (Tilak, 1994).

Accordingly, inequality of opportunities and low prospects of mobility weaken human potential, which results in a lack of innovation and a misallocation of human capital in the economy (World Bank, 2022). In addition, the relatively low allocation of workers with tertiary education can indicate that higher returns are obtained by the rich rather than the poor households, possibly due to differences in school quality or fields of study and employment.

V. Conclusion and Recommendation

The revenue performance of professional tax gradually increased over the years, except for the sharp decline in the year 2020, which serves as an important source of revenue for LGUs. The devastation from the COVID-19 pandemic led to a shift in the workforce to less productive sectors and occupations, revealing a decrease in tax collection in 2020. Thus, employment in wage work notably declined. Job polarization could further increase as the type of work evolves. This pattern may rise with the transformation of jobs post-COVID-19 and could increase disparities in revenue collection in professional tax among the regions.

Several factors, such as the number of new professionals and the area's poverty incidence, affected revenue collection. Policies can reduce inequality by reinforcing employment and the workforce, improving educational access and quality, fostering rural development, and addressing equal opportunity.

As of this writing, there are no proposals amending the current professional tax rate. This may imply that professional tax is being overlooked. Policymakers and LGUs should work together to develop effective strategies for increasing its collection. The professional tax is an effective and sufficient source of revenue for the LGUs; hence, reforms should be taken into consideration to further improve its potential as a major source of local income.

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Annex A

Forty-five Professional Regulatory Boards which Exercise Administrative, Quasi-legislative, and Quasi-judicial Powers Over Their Respective Professions

1. Accountancy
2. Aeronautical Engineering
3. Agricultural and Biosystems Engineering
4. Agriculture
5. Architecture
6. Chemical Engineering
7. Chemistry
8. Civil Engineering
9. Criminology
10. Customs Brokers
11. Dentistry
12. Electrical Engineering
13. Electronics Engineering
14. Environmental Planning
15. Fisheries Technology
16. Food Technology
17. Foresters
18. Geodetic Engineering
19. Geology
20. Guidance and Counseling
21. Interior Design
22. Landscape Architecture
23. Librarianship
24. Master Plumbing
25. Mechanical Engineering
26. Medical Technology
27. Medicine
28. Metallurgical Engineering
29. Midwifery
30. Mining Engineering
31. Naval Architecture
32. Nursing
33. Nutrition and Dietetics
34. Optometry
35. Pharmacy
36. Physical and Occupational Therapy
37. Professional Teachers
38. Psychology
39. Radiologic Technology
40. Real Estate Service
41. Respiratory Therapy
42. Sanitary Engineering
43. Social Workers
44. Speech Language Pathology
45. Veterinary Medicine

Annex B

Top 10 Cities with the Highest Professional Tax Collection, CYs 2017-2021 (In Pesos)

City	2017	2018	2019	2020	2021	Average
Makati City	8,700,478	9,547,492	10,849,263	5,943,031	5,495,118	8,107,076
Quezon City	9,449,038	10,001,432	9,075,081	1,000,500	1,110,600	6,127,330
Davao City	4,423,762	5,243,944	5,440,364	4,958,249	5,447,623	5,102,789
Talisay City	304,847	264,451	7,245,731	6,857,111	7,952,445	4,524,917
Pasig City	2,841,721	3,266,734	3,868,855	5,664,570	5,438,190	4,216,014
Manila City	6,015,130	6,394,237	6,773,180	181,292	175,280	3,907,824
Tacloban City	466,590	1,748,922	6,479,868	5,546,004	5,246,916	3,897,660
Cagayan De Oro City	3,099,802	3,519,145	3,585,871	4,253,753	3,895,300	3,670,774
Paranaque City	1,496,639	304,615	1,705,048	6,762,232	7,958,759	3,645,458
Taguig City	3,928,752	4,501,710	4,562,273	933,600	980,590	2,981,385

Notes. Only cities with collections for the period 2017 to 2021 were considered. No available 2017 data for Tabuk City, Iriga City, Naga City, and Marawi City. No available 2018 data for Tabuk City, Las Pinas City, San Juan City, Iriga City, Tarlac City, Naga City, Cebu City, Lapu-Lapu City, Bais City, Tanjay City, and Lamitan City. No available 2019 data for Tabuk City, Las Pinas City, Tarlac City, Bogo City, and Lamitan City. No available 2020 data for Tabuk City, Valenzuela City, Tuguegarao City, Ilagan City, Cabanatuan City, Santo Tomas City, Lamitan City, and Valencia City. No available 2021 data for Tabuk City, Valenzuela City, Tanauan City, Roxas City, Tagbilaran City, Danao City, and Canlaon City. Gathered from the BLGF. Data are as of June 2022.

Annex C

Top 10 Cities with the Lowest Professional Tax Collection, CYs 2017-2021 (In Pesos)

City	2017	2018	2019	2020	2021	Average
Isabela City	300	2,100	3,300	3,300	5,700	2,940
Canlaon City	3,600	6,540	6,600	6,300	-	4,608
Tanjay City	17,070	-	8,475	6,600	8,965	8,222
Sipalay City	11,600	8,200	9,300	7,100	7,700	8,780
Bais City	11,850	-	1,800	16,800	17,619	9,614
Himamaylan City	11,500	10,125	9,600	11,100	12,000	10,865
Tandag City	8,100	14,108	19,500	12,300	24,900	15,782
Tangub City	21,900	15,000	16,250	19,200	21,600	18,790
Palayan City	17,055	18,720	25,684	26,650	20,900	21,802
Guihulngan City	31,483	7,500	26,823	28,270	22,625	23,340

Notes. Only cities with collections for the period 2017 to 2021 were considered. No available 2017 data for Tabuk City, Iriga City, Naga City, and Marawi City. No available 2018 data for Tabuk City, Las Pinas City, San Juan City, Iriga City, Tarlac City, Naga City, Cebu City, Lapu-lapu City, Bais City, Tanjay City, and Lamitan City. No available 2019 data for Tabuk City, Las Pinas City, Tarlac City, Bogo City, and Lamitan City. No available 2020 data for Tabuk City, Valenzuela City, Tuguegarao City, Ilagan City, Cabanatuan City, Santo Tomas City, Lamitan City, and Valencia City. No available 2021 data for Tabuk City, Valenzuela City, Tanauan City, Roxas City, Tagbilaran City, Danao City, and Canlaon City. Gathered from the BLGF. Data are as of June 2022.

Annex D

Top 10 Provinces with the Highest Professional Tax Collection, CYs 2017-2021 (In Pesos)

Province	2017	2018	2019	2020	2021	Average
Bulacan	1,718,619	1,969,336	2,128,577	2,015,178	2,211,290	2,008,600
Rizal	1,764,600	1,938,900	1,944,600	1,831,800	1,878,900	1,871,760
Isabela	317,770	361,485	373,580	1,421,193	3,667,180	1,228,242
Batangas	872,090	1,119,706	1,317,537	1,140,653	941,575	1,078,312
Tarlac	530,373	1,252,150	1,031,948	1,032,841	1,013,548	972,172
Pampanga	788,370	917,070	1,027,025	957,685	1,028,280	943,686
Cebu	1,056,527	1,170,307	1,220,266	1,129,937	-	915,407
Cavite	633,500	674,700	779,400	756,000	769,800	722,680
Iloilo	578,412	604,193	840,061	725,249	747,013	698,986
Laguna	642,300	731,400	720,210	596,167	706,371	679,290

Notes. Only provinces with collections for the period 2017 to 2021 were considered. No available 2017 data for Lanao del Sur and Sulu. No available 2018 data for Negros Oriental. No available 2019 data for Aurora, Sulu, and Lanao del Sur. No available 2021 data for Cebu and Sulu. Gathered from the BLGF. Data are as of June 2022.

Annex E

Top 10 Provinces with the Lowest Professional Tax Collection, CYs 2017-2021 (In Pesos)

Province	2017	2018	2019	2020	2021	Average
Lanao Del Norte	41,980	43,600	42,650	29,500	57,200	42,986
Agusan Del Norte	32,790	34,870	37,330	41,815	52,878	39,937
Dinagat Islands	25,200	34,200	40,800	47,400	51,900	39,900
Capiz	24,100	38,200	37,380	36,400	26,200	32,456
Davao Occidental	15,300	13,300	27,900	30,000	29,500	23,200
Batanes	15,840	15,246	19,602	32,307	22,143	21,028
Maguindanao	2,100	5,560	12,370	20,080	58,640	19,750
Western Samar	13,800	19,830	18,150	16,830	22,440	18,210
Masbate	11,004	11,400	9,300	11,681	19,906	12,658
Tawi-Tawi	8,400	6,300	8,100	11,100	9,600	8,700

Notes. Only provinces with collections for the period 2017 to 2021 were considered. No available 2017 data for Lanao del Sur and Sulu. No available 2018 data for Negros Oriental. No available 2019 data for Aurora, Sulu, and Lanao del Sur. No available 2021 data for Cebu and Sulu. Gathered from the BLGF. Data are as of June 2022.