

**Income Classification**  
**Per DOF Order No. 23-08, dated July 29, 2008**

<b>No.</b>	<b>NCR</b>	<b>Classification</b>
1.	CALOOCAN CITY	1st
2.	LAS PINAS CITY	1st
3.	MAKATI CITY	1st
4.	MALABON CITY	1st
5.	MANDALUYONG CITY	1st
6.	MANILA CITY	Special
7.	MARIKINA CITY	1st
8.	MUNTINLUPA CITY	1st
9.	NAVOTAS CITY	2nd
10.	PARAÑAQUE CITY	1st
11.	PASAY CITY	1st
12.	PASIG CITY	1st
13.	QUEZON CITY	Special
14.	SAN JUAN CITY	1st
15.	TAGUIG CITY	1st
16.	VALENZUELA CITY	1st
	<b>CAR</b>	
17.	BAGUIO CITY	1st
18.	TABUK CITY	5th
	<b>Region I</b>	
18.	ALAMINOS CITY	4th
19.	BATAAC CITY	5th
20.	CANDON CITY	4th
21.	DAGUPAN CITY	2nd
22.	LAOAG CITY	3rd
23.	SAN CARLOS CITY (PANGASINAN)	3rd
24.	SAN FERNANDO CITY (LA UNION)	3rd
25.	URDANETA CITY	2nd
26.	VIGAN CITY	4th
	<b>Region II</b>	
27.	CAUAYAN CITY	3rd
28.	ILAGAN CITY	1st (as Municipality)
29.	SANTIAGO CITY	1st
30.	TUGUEGARAO CITY	3rd
	<b>Region III</b>	
31.	ANGELES CITY	1st
32.	BALANGA CITY	4th
33.	CABANATUAN CITY	1st
34.	GAPAN CITY	4th
35.	MABALACAT CITY	3rd
36.	MALOLOS CITY	3rd
37.	MEYCAUAYAN CITY	3rd
38.	MUNOZ CITY	4th
39.	OLONGAPO CITY	1st
40.	PALAYAN CITY	5th
41.	SAN FERNANDO CITY (PAMPANGA)	1st
42.	SAN JOSE CITY	3rd
43.	SAN JOSE DEL MONTE CITY	1st
44.	TARLAC CITY	1st

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<b>Region IV-A</b>		
45.	ANTIPOLO CITY	1st
46.	BACOR CITY	1st (as Municipality)
47.	BATANGAS CITY	1st
48.	BIÑAN CITY	1st (as Municipality)
49.	CABUYAO CITY	1st (as Municipality)
50.	CALAMBA CITY	1st
51.	CAVITE CITY	4th
52.	DASMARIÑAS CITY	1st (as Municipality)
53.	IMUS CITY	3rd
54.	LIPA CITY	1st
55.	LUCENA CITY	2nd
56.	SAN PABLO CITY	1st
57.	SAN PEDRO CITY	3rd
58.	STA. ROSA CITY	1st
59.	TAGAYTAY CITY	2nd
60.	TANAUAN CITY	2nd
61.	TAYABAS CITY	6th
62.	TRECE MARTIRES CITY	4th
<b>Region IV-B</b>		
1	CALAPAN CITY	3rd
2	PUERTO PRINCESA CITY	1st
<b>Region V</b>		
1	IRIGA CITY	4th
2	LEGAZPI CITY	2nd
3	LIGAO CITY	4th
4	MASBATE CITY	4th
5	NAGA CITY (BICOL)	2nd
6	SORSOGON CITY	3rd
7	TABACO CITY	4th
<b>Region VI</b>		
1	BACOLOD CITY	1st
2	BAGO CITY	2nd
3	CADIZ CITY	2nd
4	ESCALANTE CITY	4th
5	HIMAMAYLAN CITY	3rd
6	ILOILO CITY	1st
7	KABANKALAN CITY	1st
8	LA CARLOTA CITY	4th
9	PASSI CITY	4th
10	ROXAS CITY	3rd
11	SAGAY CITY	3rd
12	SAN CARLOS CITY (NEGROS OCC.)	2nd
13	SILAY CITY	3rd
14	SIPALAY CITY	4th
15	TALISAY CITY (NEGROS OCC.)	4th
16	VICTORIAS CITY	4th
<b>Region VII</b>		
1	BAIS CITY	3rd
2	BAYAWAN CITY	2nd
3	BOGO CITY	6th
4	CANLAON CITY	4th

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5	CARCAR CITY	5th
6	CEBU CITY	1st
7	DANA O CITY	3rd
8	DUMAGUETE CITY	3rd
9	GUIHULNGAN CITY	5th
10	LAPU-LAPU CITY	1st
11	MANDAUE CITY	1st
12	NAGA CITY (CEBU)	5th
13	TAGBILARAN CITY	3rd
14	TALISAY CITY (CEBU)	3rd
15	TANJAY CITY	4th
16	TOLEDO CITY	3rd
	<b>Region VIII</b>	
1	BAYBAY CITY	1st (as Municipality)
2	BORONGAN CITY	1st (as Municipality)
3	CALBAYOG CITY	1st
4	CATBALOGAN	5th
5	MAASIN CITY	4th
6	ORMOC CITY	1st
7	TACLOBAN CITY	1st
	<b>Region IX</b>	
1	DAPITAN CITY	3rd
2	DIPOLOG CITY	3rd
3	ISABELA CITY (BASILAN)	4th
4	LAMITAN CITY	6th
5	PAGADIAN CITY	2nd
6	ZAMBOANGA CITY	1st
	<b>Region X</b>	
1	CAGAYAN DE ORO CITY	1st
2	EL SAVADOR CITY	6th
3	GINGOOG CITY	2nd
4	ILIGAN CITY	1st* (as of 2005 reclass)
5	MALAYBALAY CITY	1st
6	OROQUIETA CITY	4th
7	OZAMIS CITY	3rd
8	TANGUB CITY	4th
9	VALENCIA CITY	2nd
	<b>Region XI</b>	
1	DAVAO CITY	1st
2	DIGOS CITY	2nd
3	ISLAND GARDEN CITY OF SAMAL	4th
4	MATI CITY	5th
5	PANABO CITY	3rd
6	TAGUM CITY	1st
	<b>Region XII</b>	
1	KIDAPAWAN CITY	3rd
2	KORONADAL CITY	3rd
3	TACURONG CITY	4th
4	COTABATO CITY	3rd
5	GENERAL SANTOS CITY	1st
6	MARAWI CITY	4th

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	<b>Region XIII</b>	
1	<b>BAYUGAN CITY</b>	5th
2	<b>BUTUAN CITY</b>	1st
3	<b>CABADBARAN CITY</b>	6th
4	<b>BISLIG CITY</b>	3rd
5	<b>SURIGAO CITY</b>	3rd
6	<b>TANDAG CITY</b>	5th