



# EMPLOYEE WELFARE AND BENEFITS

# BASIC SALARY

## ▶ LEGAL BASIS

- Executive Orders issued by the President of the Philippines
- Republic Acts (RA) Issued by the Legislative Branch
- Implementing Rules and Regulations issued by the Department of Budget and Management

# BASIC SALARY

## ► First Salary Standardization

- RA 6758
- “equal work for equal pay”

### Coverage :

- all positions in the government sector whether appointive or elective

# BASIC SALARY

## ► **Second Salary Standardization**

- Republic Act No. 10717 (GAA FY 2016)
- Approved into law through Executive Order No. 201 s. 2016 on February 19, 2016
- National Budget Circular (NBC) No. 562 issued February 24, 2016

# Monthly Salary Schedule

## First Tranche

Salary Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
1	9,478	9,568	9,660	9,753	9,846	9,949	10,036	10,132
2	10,159	10,255	10,351	10,449	10,547	10,647	10,747	10,848
3	10,883	10,985	11,089	11,193	11,298	11,405	11,512	11,621
4	11,658	11,767	11,878	11,990	12,103	12,217	12,333	12,448
5	12,488	12,644	12,725	12,844	12,965	13,087	13,211	13,335
6	13,378	13,504	13,630	13,759	13,889	14,020	14,152	14,285
7	14,331	14,466	14,602	14,740	14,878	15,018	15,159	15,303
8	15,368	15,519	15,670	15,823	15,978	16,133	16,291	16,450
9	16,512	16,671	16,830	16,992	17,155	17,319	17,485	17,653
10	17,730	17,900	18,071	18,245	18,420	18,634	18,775	18,955
11	19,077	19,286	19,496	19,709	19,925	20,142	20,362	20,585
12	20,651	20,870	21,091	21,315	21,540	21,769	21,999	22,232
13	22,328	22,564	22,804	23,045	23,289	23,536	23,786	24,037
14	24,141	24,396	24,655	24,916	25,180	25,447	25,717	25,989
15	26,192	26,489	26,790	27,094	27,401	27,712	28,027	28,344
16	28,417	28,740	29,066	29,396	29,729	30,066	30,408	30,752
17	30,831	31,183	31,536	31,893	32,255	32,622	32,991	33,366
18	33,452	33,831	34,215	34,603	34,996	35,393	35,795	36,201
19	36,409	36,857	37,312	37,771	38,237	38,709	39,186	39,670
20	39,768	40,259	40,755	41,258	41,766	42,281	42,802	43,330
21	43,439	43,974	44,517	45,066	45,621	46,183	46,753	47,329
22	47,448	48,032	48,625	49,224	49,831	50,445	51,067	51,697
23	51,826	52,466	53,112	53,767	54,430	55,101	55,781	56,468
24	56,610	57,308	58,014	58,730	59,453	60,187	60,928	61,679
25	61,971	62,735	63,508	64,291	65,083	65,885	66,698	67,520
26	67,690	68,524	69,369	70,224	71,090	71,967	72,855	73,751
27	73,937	74,849	75,771	76,705	77,651	78,608	79,577	80,567
28	80,760	81,756	82,764	83,784	84,817	85,862	86,921	87,993
29	88,214	89,301	90,402	91,516	92,644	93,786	94,943	96,113
30	96,354	97,543	98,745	99,962	101,195	102,442	103,705	104,984
31	117,086	118,623	120,180	121,758	123,356	124,975	126,616	128,278
32	135,376	137,174	138,996	140,843	142,714	144,610	146,531	148,478
33	160,924	165,752						

# GENERAL SALARY RULES

1. Transfer from one agency to another, or from one organizational unit to another within the same agency
2. Movement from a HIGHER level position to a LOWER level position
3. Promotion or movement from a LOWER level position to a HIGHER level position
4. Reemployment

# GENERAL SALARY RULES

▶ Principle of ***“No Work, No Pay”***

*“ As you work, so shall you  
earn”*

# CONDITIONS FOR PAYMENT OF SALARY

1. Valid appointment
2. Rendition of government service
3. Service must be actual and according to prescribed work hours except for those on authorized leave of absence with pay, or on authorized official business/official time
4. Prescribed mode of recording daily attendance
5. Other documents required under accounting/auditing rules



# COMPUTATION OF SALARY

1. No Leave Without Pay - receives the corresponding full amount of the days rendered

2. With Leave Without Pay

$$\text{GROSS SALARY} = \frac{\text{\# of days paid status}}{22 \text{ days}} \times \text{Monthly Salary}$$

\* #days paid status refers to 22 days less no. of days without pay

$$\text{Gross Salary} = \frac{22-5}{22 \text{ days}} \times P 22,328.00 = P 17,253.45$$

# MONETARY BENEFITS

# Personnel Economic Relief Allowance (PERA)

*Coverage :* All civilian government employee occupying regular, contractual and casual status, whether elective or appointive, rendering FULL TIME or part time basis

- Payment:*
1. Paid only when basic pay is also paid
  2. P 2,000.00 per month provided they render full-time services for eight (8) hours per working day, twenty-two (22) working days per month, inclusive of leave of absence with pay
  3. Those who incurred LWOP, PERA shall be computed on the basis of the number of days worked with basic salary

# MIDYEAR YEAR BONUS

**COVERAGE :** All positions in the government whether regular, casual or contractual in nature, elective or appointive

## **GUIDELINES:**

1. Equivalent to **ONE (1) month basic pay** as of MAY 15
2. Rendered at least a total or an aggregate of **FOUR (4)** months of service from July 1 of the immediately preceding year to May 15 of the current year
3. Remains to be in the government service as of **May 15** of the current year
4. With at least a **SATISFACTORY** performance rating in the immediately preceding rating period

# YEAR-END BONUS AND CASH GIFT

**COVERAGE :** All government employees whether regular, contractual, or casual in nature, appointive or elective

**GUIDELINES:**

1. Year-End-Bonus equivalent to one (1) month salary as of October 31 and Cash Gift of P5000 – given not earlier than November 15 of the current year

**Conditions:**

- a. Must have rendered at least a TOTAL or AGGREGATE of FOUR (4) months of service from January 1 to October 31 of the current year
- b. Must remain in the service as of October 31 of the same year

# Year End Bonus and Cash Gift

2. Rendered at least a total or an aggregate of FOUR (4) months of service from January 1 of the current year but retired or separated from the service BEFORE October 31 of the same year – PRORATED share of the YEB and Cash gift

Length of Service	% of the YEB and CG
4months but less than 5 months	50%
5 months but less than 6 months	60%
6 month but less than 7 months	70%
7 months but less than 8 months	80%
8 months but less than 9 months	90%
9 months but less than 10 months	95%

# YEB and Cash Gift

3. Rendered a total or an aggregate of less than FOUR (4) months of service from January 1 to October 31 of the current year and still in the service as of October 31 of the current year – entitled SOLELY to a pro-rated Cash Gift

Length of Service	Percentage	Amount
3 months but less than 4 months	40%	2000
2 months but less than 3 months	30%	1500
1 month but less than 2 months	20%	1000
Less than one month	10%	500

# Productivity Enhancement Incentive

- - across-the-board bonus for P 5,000 per employee



# Performance Based Bonus (PBB)

- Accomplishments of performance targets for the year
- Compliance with different good governance conditions

# UNIFORM/CLOTHING ALLOWANCE

**COVERAGE** : covers all government personnel occupying regular, contractual or casual positions; appointive or elective

**RATE of the U/CA** : P 5,0000 per annum

**SERVICE REQUIREMENT** :

1. those who are already in the service and are to render services for at least six (6) months in a particular year
2. Six (6) month service requirement – not cover those who are **REQUIRED** to wear uniforms at all times in the performance of their work (security guards, medical and allied staff, and those in similar situations)

# CHALK ALLOWANCE

- ▶ Purchase of chalks and other classroom supplies
- ▶ P 1000 per annum

# Poverty Alleviation Allowance (PAA)

- ▶ Granted from the Special Education Fund (SEF) of the City Government of Baguio City
- ▶ P 300 per month (received semi-annually)

# P.R.A.I.S.E. Incentives

- ▶ Program on Awards and Incentives for Service Excellence (PRAISE) - CSC MC 10 s. 2001
- ▶ Designed to encourage creativity, innovativeness, efficiency, integrity and productivity in public service

# LOYALTY CASH AWARD

**COVERAGE** : all government personnel occupying regular, contractual and casual positions

**CONDITIONS** :

1. Rendition of at least ten (10) years of continuous and satisfactory service
2. Limit of authorized leave of without pay should not be more than 50 days for the first 10 years and not more than 25 days for every 5 years thereafter
3. Frequency – first 10 years and every five (5) years thereafter

# LOYALTY CASH AWARD (LCA)

DepEd Memo No. 153 s. 2015 and Audit Circular No. 213-003A

10 <sup>th</sup> year	-	P 5,000 to 10,000
15 <sup>th</sup> year	-	2,500 to 5, 000
20 <sup>th</sup> year	-	2,500 to 5,000
25 <sup>th</sup> year	-	2,500 to 5,000
30 <sup>th</sup> year	-	2,500 to 5,000
35 <sup>th</sup> year	-	2,500 to 5,000
40 <sup>th</sup> year	-	2,500 to 5,000

# ANNIVERSARY BONUS

- ▶ For all officials and employees in the agency regardless of appointment status
- ▶ Continuous employment in the SAME agency
- ▶ Every 15<sup>th</sup> year (P 3,000) and every FIVE (5) years thereafter P 300 each year
- ▶ Consideration of agency's milestone anniversary
- ▶ Subject to availability of funds



# STEP INCREMENTS

## 1. Based on Length of service

**COVERAGE:** Those appointed in the CAREER service under PERMANENT status

### **GUIDELINES :**

1. One (1) step increment for every three (3) years of CONTINUOUS and SATISFACTORY service in a GIVEN position
2. Shall not exceed the maximum step of the salary grade of the position

# STEP INCREMENTS

## 2. Based on MERITORIOUS PERFORMANCE

- maximum of 5% of all incumbent officials and employees in the agency
- a. TWO (2) steps - OUTSTANDING rating during the two (2) rating periods within the calendar year
- b. ONE (1) step if:
  - One Outstanding and One Very Satisfactory Ratings during the 2 rating periods within the year
  - Two (2) Very Satisfactory

# OTHER BENEFITS

1. Terminal Leave Benefits
2. Monetization of Service Credits
3. GSIS Benefits
4. Medical Care (PHIC) benefits
5. Pag-I.B.I.G (HDMF) benefits

# TERMINAL LEAVE BENEFITS

1. EARNED salaries
2. SERVICE CREDITS – converted to VACATION AND SICK LEAVE CREDITS then commuted to its money value

# MONETIZATION OF SERVICE CREDITS

1. Convert first SC to Vacation/Sick Leave Credits
2. Compute :

$$TLB = S \times D \times CF$$

Where:

TLB – Terminal Leave Benefits

S - Highest monthly salary received

D - No. of accumulated vacation and sick leave credits

CF - constant factor which is 0.0481927

# GSIS Benefits

Aim to provide protection to members and his/her beneficiaries against certain contingencies such as retirement, disability or death and to extend privileges in terms of salary, policy, calamity and housing loans to members

1. Insurance Loans – salary, policy and housing
2. Death and burial benefits
3. Cash Surrender Value
4. Retirement benefits
5. Disability benefits

# GSIS Benefits

- ▶ GSIS Premiums

Employee Share – 9% of the basic salary

DepEd (Employer) - 12 % of the basic salary

Employee's Compensation – P 100.00

# MEDICAL CARE (PHIC)

Administered by the Philippine Health Insurance Corporation (PHIC)

Provide employees with a viable means of helping them pay for adequate medical care – the Healthy subsidizes the sick

Members must have paid at least three (3) monthly contributions during the six-month period prior to the month of availment



# PHIC Contribution

Employee share : based on salary bracket

Employer share : based on salary bracket

# Pag-I.BI.G (HDMF) Benefits

Pag-IBIG fund is a provident saving fund and housing credit system for wage earners

Extends short term loans (multi-purpose loans) and expanded housing loan programs

# Pag-IBIG Premiums

- ▶ Employee share : P 100.00
- ▶ Employer's share : 100.00

# PROVIDENT FUND

For emergency needs of DepEd employees or immediate and other members of his/her family up to the 4<sup>th</sup> degree of civil consanguinity of affinity

## **PURPOSE/S of loan:**

1. hospitalization/medical expenses
2. Death of immediate family
3. Educational loans
4. Minor but immediately needed repair of house of employee
5. Other emergency expenses

# Provident Fund

**AMOUNT** : Minimum loanable amount is P 10,000  
Maximum loanable amount is P 50,0000

**Repayment** : 12 months up to maximum of 5 years

Requirements:

- a. Accomplished application form
- b. Latest pay slip
- c. Salary of co-borrower must be the same or higher than the borrower
- d. Six (6) % interest per annum

# Travelling Allowance for Domestic Travels

Arrival not later than 12:00 noon	100% (800.00)	50% - hotel lodging 30% - meals 20% - expenses
Arrival after 12:00 noon	80% (640.00)	50% - Hotel/lodging 10% - Dinner 20% - Expenses
Departure before 12:00 nn	30% (240.00)	10% - Breakfast 20% - Expenses
Departure at 12:00 nn or later	40% (320.00)	10% - Breakfast 10% - lunch 20% - Expenses