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Who is entitled to mid year bonus.

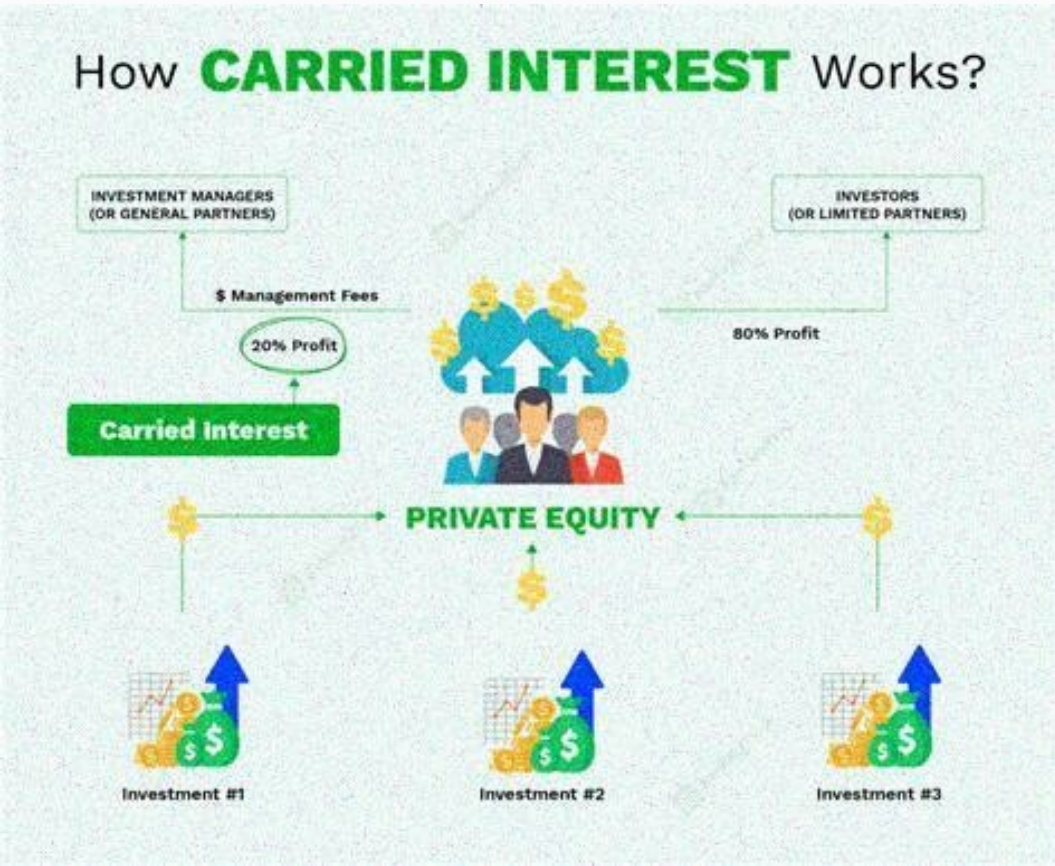
Early release of
mid-year bonus to
DepEd employees

“Alam naman po natin na isa ito sa mga inaabangan ng ating mga kapwa kawani ng gobyerno na talagang makatutulong sa kanilang araw-araw na pangangailangan,” she said. (We know that our fellow government employees are looking forward to this as it will really help in their daily needs.) “So, we are reminding all government agencies and offices to ensure the timely release of bonuses to their employees or as stipulated in our existing rules and regulations, simula May 15 po ‘yan [starting May 15],” she added. The midyear bonus will be given to all positions for civilian personnel whether regular, casual, or contractual, appointive or elective, fulltime or part-time, now existing or hereafter created in the Executive, Legislative, and Judicial branches, the Constitutional Commissions and other Constitutional Offices, State Universities and Colleges (SUCs), and Government-Owned or -Controlled Corporations (GOCCs) covered by the Compensation and Position Classification System (CPCS), and in local government units (LGUs). Entitled personnel to receive the mid-year bonus also include the military personnel of the Armed Forces of the Philippines under the Department of National Defense and uniformed personnel of the Philippine National Police, Philippine Public Safety College, Bureau of Fire Protection, and Bureau of Jail Management and Penology of the Department of Interior and Local Government, Bureau of Corrections of the Department of Justice, Philippine Coast Guard of the Department of Transportation, and National Mapping and Resource Information Authority of the Department of Environment and Natural Resources. DBM said the grant of mid-year bonuses for personnel of covered GOCCs shall be determined by their respective governing boards. Meanwhile, those for personnel of provinces, cities, municipalities, and barangays shall be determined by their respective sanggunian. —LBG, GMA Integrated News The existing guidelines on the grant of Mid-Year Bonus to government employees are the following (from the latest to oldest): *** The following government employees are entitled to the grant of Mid-Year Bonus, provided, they comply all the conditions set for the grant of the bonus: ✓ All positions for civilian personnel, whether regular, casual, or contractual in nature, appointive or elective, full-time or part-time, now existing or hereafter created in the Executive, Legislative and Judicial Branches, the Constitutional Commissions and other Constitutional Offices, SUCs, and GOCCs covered by the Compensation and Position Classification System (CPCS) under RA No. 6758, as amended by Congress Joint Resolution No. 1, series of 1994, and No. 4, series of 2009, and in LGUs; and, ✓ Military personnel of the Armed Forces of the Philippines under the Department of National Defense and uniformed personnel of the Philippine National Police, Philippine Public Safety College, Bureau of Fire Protection, and Bureau of Jail Management and Penology of the Department of the Interior and Local Government; Philippine Coast Guard of the Department of Transportation; and National Mapping and Resource Information Authority of the Department of Environment and Natural Resources.



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Moreover, the following individuals or groups are likewise not entitled to the Mid-Year Bonus, viz: Government personnel from agencies, including GOCCs, that are exempted from RA No. 6758, as amended, as expressly provided in their respective enabling law or charter, and are actually implementing their respective CPCS approved by the President of the Philippines; Government personnel from GOCCs covered by the CPCS established by the Governance Commission for GOCCs and approved by the President of the Philippines pursuant to RA No. 10149; and Those hired without employee-employer relationships and funded from non-Personnel Services appropriations/budgets, as follows: Consultants and experts hired for a limited period to perform specific activities or services with expected outputs; Laborers hired through job contracts (pakyaw) and those paid on piecework basis; and Student workers and apprentices. *** Pursuant to Budget Circular No. 2017-2, the Mid-Year Bonus equivalent to one (1) month basic pay as of May 15 shall be given to entitled personnel not earlier than May 15 of the current year, subject to the following conditions: Personnel has 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; Personnel remains to be in the government service as of May 15 of the current year; and Personnel has obtained at least a satisfactory performance rating in the immediately preceding rating period, or the applicable performance appraisal period. If there is a need for a shorter period, it shall be at least ninety (90) calendar days or three (3) months, provided that the total or aggregate service under Item 5.1.1 in the Circular is complied with. *** The total or aggregate service required from government personnel for purposes of the grant of the Mid-Year Bonus shall include all actual services rendered, whether continuous or intermittent, while occupying a regular, contractual, or casual position in the national and/or local government, including leaves of absence with pay. Note: This is very important in computing the 4-month service requirement. [Recommended: How to count number of days for purposes of computing the ‘4-month service requirement’?] *** No. Those who have rendered a total or an aggregate of less than four (4) months of service from July 1 of the preceding year to May 15 of the current year shall not be entitled to the Mid-Year Bonus. No. Those who are no longer in government service before May 15 of the current year shall not be entitled to the Mid Year Bonus. However, a compulsory retiree, whose services have been extended, may be granted Mid-Year Bonus, subject to the pertinent provisions of the covering Circular. *** The Mid-Year Bonus that may be granted to each government employee is equivalent to their one (1) month basic salary as of May 15 of the current year. 2022 Salary Increase (Tables) for Government Employees — 3rd Tranche SSL V — Effective January 1, 2022 Check out here how much is your monthly basic salary. For regular and contractual employees, the mid-year bonus is equivalent to their monthly salary as of May 15 of the current year. For casual personnel, the mid-year bonus is equal to their total monthly wages computed as daily rate multiplied by 22 or equal to the monthly salary of a regular personnel with equivalent position. On the other hand, the mid-year bonus for military and uniformed personnel is equivalent to their monthly base pay while the mid-year bonus of non-salaried barangay officials and employees is equivalent to their monthly honoraria. *** As a general rule, all income received by an employee are taxable except when they are expressly exempted by law. For instance, these 12 compensation income are not taxable and these De Minimis Benefits are likewise not taxable. Pursuant to Revenue Regulation No. 11-2018 dated January 31, 2018, the following income payments are exempted from the requirement of withholding tax on compensation but may be subject to income tax depending on the nature/sources of income earned by the individual recipient. Thirteenth month pay and other benefits. - (a) Thirteenth month pay equivalent to the mandatory one (1) month basic salary of official and employees of the government (whether national or local), including government-owned or controlled corporations, and/or private offices received after the twelfth month pay; and (b) Other benefits such as Christmas bonus, productivity incentives, loyalty award, gift in cash or in kind, and other benefits of similar nature actually received by officials and employees of both government and private offices, including the Additional Compensation Allowance (ACA) granted and paid to all officials and employees of the National Government Agencies (NGAs) including State Universities and Colleges (SUCs), Government-Owned and/or Controlled Corporations (GOCCs), Government Financial Institutions (GFIs) and Local Government Units (LGUs). The above stated exclusions under (a) and (b) shall cover benefits paid or accrued during the year, provided that the total amount shall not exceed ninety thousand pesos (P 90,000), which may be increased through rules and regulations issued by the Secretary of Finance, upon recommendation of the Commissioner, after considering among others, the effect on the same of the inflation rate at the end of the taxable year. An employee who receives additional compensation such as commissions, honoraria, fringe benefits, benefits in excess of the allowable statutory amount of P90,000.00, taxable allowances and other taxable income other than the SMW, holiday pay, overtime pay, hazard pay, and night shift differential pay, shall be taxable only on such additional compensation received. [Recommended: Easy to Understand Step-by-step Guide on how to Compute Income Tax on Compensation] *** The Mid-Year Bonus of personnel hired on part-time service in one or more agencies shall be in direct proportion to the number of hours/days of part-time services rendered. The Mid-Year Bonus of those on detail to another government agency shall be paid by the parent agency, while those on secondment shall be paid by the recipient agency. Government employees who are formally charged administrative and/or criminal cases which are still pending for resolution, shall be entitled to Mid-Year Bonus until found guilty by final and executory judgment: Provided, that: Those found

guiltily shall not be entitled to Mid-Year Bonus in the year of finality of the decision. The personnel shall refund the Mid-Year Bonus received for that year. If the penalty imposed is only a reprimand, the personnel concerned shall be entitled to the Mid-Year Bonus. For National Government Agencies, the amounts required for the grant of Mid-Year Bonus to personnel are charged against the agency-specific allocation/budget for the payment of Mid-Year Bonus under the General Appropriations Act (GAA). The grant of the Mid-Year Bonus to personnel of covered GOCCs shall be sourced from their respective corporate budget as determined by their respective governing boards, subject to the following considerations: The provisions on the entitlement/non-entitlement of personnel to the Mid-Year Bonus, as discussed above, shall be strictly observed. If funds are insufficient, the Mid-Year Bonus may be granted at lower rates but at a uniform percentage of the monthly basic pay as of May 15 of the current year. For LGUs, the grant of the Mid-Year Bonus to personnel of provinces, cities, municipalities and barangays shall be charged against their respective local budget as determined by their respective sanggunian, subject to the following considerations: The provisions on the entitlement/non-entitlement of personnel to the Mid-Year Bonus, as discussed above, shall be strictly observed. The Personnel Services limitation in LGU budgets under Sections 325(a) and 331(b) of RA No. 7160 or the Local Government Code of 1991, shall be complied with. If funds are insufficient, the Mid-Year Bonus may be granted at lower rates but at a uniform percentage of the monthly basic pay as of May 15 of the current year. If an employee will be on leave of absence without pay from May to November of the current year, is he entitled to the Mid Year? Best Possible Answer: Yes, the employee is entitled to receive the Mid Year Bonus in full if he/she was able to render at least 4 months of actual service from July 1 of the immediately preceeding year to May 15 of the current year. (View More Answers) What amount of salary should be used as basis for the Mid Year Bonus of newly-promoted employees? Best Possible Answer: The Mid-Year Bonus that may be granted to each government employee is equivalent to their one (1) month basic salary as of May 15 of the current year. Thus, if an employee is promoted before May 15 of the current year, his/her approved monthly basic salary as of May 15 shall be used as basis in granting his/her Mid Year Bonus. (View More Answers) Post Views: 31,319 You May Also Like to Read As of date, the latest guidelines on the grant of Mid-Year Bonus is Budget Circular No. 2017-2 dated May 8, 2017 entitled Rules and Regulations on the Grant of Mid-Year Bonus for FY 2017 and Years Thereafter [Click here to download the latest Guidelines on the Grant of Mid-Year Bonus] The following government employees are entitled to the grant of Mid-Year Bonus, provided, they comply all the conditions set for the grant of the bonus: ✓ All positions for civilian personnel, whether regular, casual, or contractual in nature, appointive or elective, full-time or part-time, now existing or hereafter created in the Executive, Legislative and Judicial Branches, the Constitutional Commissions and other Constitutional Offices, SUCs, and GOCCs covered by the Compensation and Position Classification System (CPCS) under RA No. 6758, as amended by Congress Joint Resolution No. 1, series of 1994, and No. 4, series of 2009, and in LGUs; and, ✓ Military personnel of the Armed Forces of the Philippines under the Department of National Defense and uniformed personnel of the Philippine National Police, Philippine Public Safety College, Bureau of Fire Protection, and Bureau of Jail Management and Penology of the Department of the Interior and Local Government; Philippine Coast Guard of the Department of Transportation; and National Mapping and Resource Information Authority of the Department of Environment and Natural Resources. Unfortunately, individuals and groups of people whose services are engaged through job orders, contracts of service, or others similarly situated are not entitled to the grant of Mid-Year Bonus. [Read: JO and COS may receive up to 20% premium on their salary starting January 1, 2019] Moreover, the following individuals or groups are likewise not entitled to the Mid-Year Bonus, viz: ✓ Government personnel from agencies, including GOCCs, that are exempted from RA No. 6758, as amended, as expressly provided in their respective enabling law or charter, and are actually implementing their respective CPCS approved by the President of the Philippines; ✓ Government personnel from GOCCs covered by the CPCS established by the Governance Commission for GOCCs and approved by the President of the Philippines pursuant to RA No. 10149; and Those hired without employee-employer relationships and funded from non-Personnel Services appropriations/budgets, as follows: ✓ Consultants and experts hired for a limited period to perform specific activities or services with expected outputs; ✓ Laborers hired through job contracts (pakyaw) and those paid on piecework basis; ✓ Student workers and apprentices. The Mid-Year Bonus is equivalent to one (1) month basic pay as of May 15 of the government employee. For regular and contractual employees, the mid-year bonus is equivalent to their monthly salary. For casual personnel, the mid-year bonus is equal to their total monthly wages computed as daily rate multiplied by 22 or equal to the monthly salary of a regular personnel with equivalent position. On the other hand, the mid-year bonus for military and uniformed personnel is equivalent to their monthly base pay while the mid-year bonus non-salaried barangay officials and employees is equivalent to their monthly honoraria. [View: Monthly Base Pay of Military and Uniformed Personnel] [Read: Rules on the Honoraria Adjustment for Barangay Officials and Employees in view of the 4th Tranche Salary Adjustment per LBC No. 118, implementing EO 201] 5. What are the conditions for the grant of Mid-Year Bonus? The Mid-Year Bonus equivalent to one (1) month basic pay as of May 15 shall be given to entitled personnel not earlier than May 15 of the current year, subject to the following conditions: ✓ Personnel has 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; ✓ Personnel remains to be in the government service as of May 15 of the current year; and ✓ Personnel has obtained at least a satisfactory performance rating in the immediately preceding rating period, or the applicable performance appraisal period. If there is a need for a shorter period, it shall be at least ninety (90) calendar days or three (3) months, provided that the total or aggregate service under Item 5.1.1 hereof is complied with. It depends. If the new employee has rendered a total or an aggregate of less than four (4) months of service from July 1 of the immediately preceding year to May 15 of the current year, and if he/she is no longer in the service as of the latter date, he/she shall not be entitled to the Mid-Year Bonus. 7. An employee was promoted to a higher position before May 15 of the current year, how much is his/her mid-year bonus? The mid-year bonus of the employee concerned is equal to his/her basic salary as of May 15. 8. Where will the government get the money to pay the Mid-Year Bonus? For National Government Agencies, the amounts required for the grant of Mid-Year Bonus to personnel are charged against the agency-specific allocation/budget for the payment of Mid-Year Bonus under the General Appropriations Act (GAA). The grant of the Mid-Year Bonus to personnel of covered GOCCs shall be sourced from their respective corporate budget as determined by their respective governing boards, subject to the following considerations: ✓ The provisions on the entitlement/non-entitlement of personnel to the Mid-Year Bonus, as discussed above, shall be strictly observed. ✓ If funds are insufficient, the Mid-Year Bonus may be granted at lower rates but at a uniform percentage of the monthly basic pay as of May 15 of the current year. For LGUs, the grant of the Mid-Year Bonus to personnel of provinces, cities, municipalities and barangays shall be charged against their respective local budget as determined by their respective sanggunian, subject to the following considerations: ✓ The provisions on the entitlement/non-entitlement of personnel to the Mid-Year Bonus, as discussed above, shall be strictly observed. ✓ The Personnel Services limitation in LGU budgets under Sections 325(a) and 331(b) of RA No. 7160 or the Local Government Code of 1991, shall be complied with. ✓ If funds are insufficient, the Mid-Year Bonus may be granted at lower rates but at a uniform percentage of the monthly basic pay as of May 15 of the current year. Unless services extended, retired employees are not entitled to the grant of Mid-Year Bonus. The rule says, to be entitled to the Mid-Year Bonus, personnel must be in government service as of May 15 of the current year. 10. Are employees with pending case entitled to the Mid-Year Bonus? Employees who are formally charged administrative and/or criminal cases which are still pending for resolution, shall be entitled to Mid-Year Bonus until found guilty by final and executory judgment, provided that: ✓ Once found guilty shall not be entitled to Mid-Year Bonus in the year of finality of the decision. The personnel shall refund the Mid-Year Bonus received for that year. ✓ If the penalty imposed is only a reprimand, the personnel concerned shall be entitled to the Mid-Year Bonus.



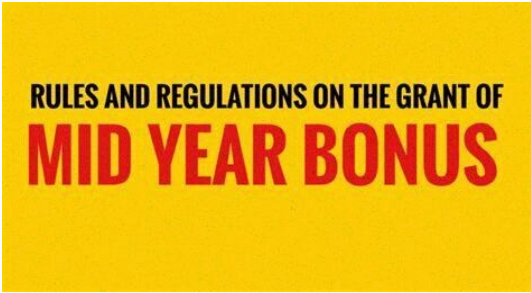
In a statement, DBM said that the midyear bonus is equivalent to one-month basic pay as of May 15, and shall be given to entitled civil servants who have rendered at least a total or aggregate of four months of service from July 1, 2022 to May 15, 2023. The personnel should also be in the government service as of May 15, and obtain at least a satisfactory performance rating in the immediately preceding rating period or the applicable performance appraisal period. DBM Secretary Amenah Pangandaman said that the midyear bonus is provided in the agency-specific allocation under the 2023 General Appropriations Act (GAA). “Alam naman po natin na isa ito sa mga inaabangan ng ating mga kapwa kawani ng gobyerno na talagang makatutulong sa kanilang araw-araw na pangangailangan,” she said. (We know that our fellow government employees are looking forward to this as it will really help in their daily needs.) “So, we are reminding all government agencies and offices to ensure the timely release of bonuses to their employees or as stipulated in our existing rules and regulations, simula May 15 po ‘yan [starting May 15],” she added. The midyear bonus will be given to all positions for civilian personnel whether regular, casual, or contractual, appointive or elective, fulltime or part-time, now existing or hereafter created in the Executive, Legislative, and Judicial branches, the Constitutional Commissions and other Constitutional Offices, State Universities and Colleges (SUCs), and Government-Owned or -Controlled Corporations (GOCCs) covered by the Compensation and Position Classification System (CPCS), and in local government units (LGUs). Entitled personnel to receive the mid-year bonus also include the military personnel of the Armed Forces of the Philippines under the Department of National Defense and uniformed personnel of the Philippine National Police, Philippine Public Safety College, Bureau of Fire Protection, and Bureau of Jail Management and Penology of the Department of the Interior and Local Government, Bureau of Corrections of the Department of Justice, Philippine Coast Guard of the Department of Transportation, and National Mapping and Resource Information Authority of the Department of Environment and Natural Resources. DBM said the grant of mid-year bonuses for personnel of covered GOCCs shall be determined by their respective governing boards. 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Moreover, the following individuals or groups are likewise not entitled to the Mid-Year Bonus, viz: Government personnel from agencies, including GOCCs, that are exempted from RA No. 6758, as amended, as expressly provided in their respective enabling law or charter, and are actually implementing their respective CPCS approved by the President of the Philippines; Government personnel from GOCCs covered by the CPCS established by the Governance Commission for GOCCs and approved by the President of the Philippines pursuant to RA No. 10149; and Those hired without employee-employer relationships and funded from non-Personnel Services appropriations/budgets, as follows: Consultants and experts hired for a limited period to perform specific activities or services with expected outputs; Laborers hired through job contracts (pakyaw) and those paid on piecework basis; and Student workers and apprentices. *** ** Pursuant to Budget Circular No. 2017-2, the Mid-Year Bonus equivalent to one (1) month basic pay as of May 15 shall be given to entitled personnel not earlier than May 15 of the current year, subject to the following conditions: Personnel has 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; Personnel remains to be in the government service as of May 15 of the current year; and Personnel has obtained at least a satisfactory performance rating in the immediately preceding rating period, or the applicable performance appraisal period. 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of the Department of Transportation, and National Mapping and Resource Information Authority of the Department of Environment and Natural Resources. DBM said the grant of mid-year bonuses for personnel of covered GOCCs shall be determined by their respective governing boards. Meanwhile, those for personnel of provinces, cities, municipalities, and barangays shall be determined by their respective sanggunian.

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DBM Secretary Amenah Pangandaman said that the midyear bonus is provided in the agency-specific allocation under the 2023 General Appropriations Act (GAA). “Alam naman po natin na isa ito sa mga inaabangan ng ating mga kapwa kawani ng gobyerno na talagang makatutulong sa kanilang araw-araw na pangangailangan,” she said. (We know that our fellow government employees are looking forward to this as it will really help in their daily needs.) “So, we are reminding all government agencies and offices to ensure the timely release of bonuses to their employees or as stipulated in our existing rules and regulations, simula May 15 po ‘yan [starting May 15],” she added. The midyear bonus will be given to all positions for civilian personnel whether regular, casual, or contractual, appointive or elective, fulltime or part-time, now existing or hereafter created in the Executive, Legislative, and Judicial branches, the Constitutional Commissions and other Constitutional Offices, State Universities and Colleges (SUCs), and Government-Owned or -Controlled Corporations (GOCCs) covered by the Compensation and Position Classification System (CPCS), and in local government units (LGUs). Entitled personnel to receive the mid-year bonus also include the military personnel of the Armed Forces of the Philippines under the Department of National Defense and uniformed personnel of the Philippine National Police, Philippine Public Safety College, Bureau of Fire Protection, and Bureau of Jail Management and Penology of the Department of Interior and Local Government, Bureau of Corrections of the Department of Justice, Philippine Coast Guard of the Department of Transportation, and National Mapping and Resource Information Authority of the Department of Environment and Natural Resources. DBM said the grant of mid-year bonuses for personnel of covered GOCCs shall be determined by their respective governing boards. Meanwhile, those for personnel of provinces, cities, municipalities, and barangays shall be determined by their respective sanggunian.

—LBG, GMA Integrated News The existing guidelines on the grant of Mid-Year Bonus to government employees are the following (from the latest to oldest): *** *** The following government employees are entitled to the grant of Mid-Year Bonus, provided, they comply all the conditions set for the grant of the bonus: ✓ All positions for civilian personnel, whether regular, casual, or contractual in nature, appointive or elective, full-time or part-time, now existing or hereafter created in the Executive, Legislative and Judicial Branches, the Constitutional Commissions and other Constitutional Offices, SUCs, and GOCCs covered by the Compensation and Position Classification System (CPCS) under RA No. 6758, as amended by Congress Joint Resolution No. 1, series of 1994, and No. 4, series of 2009, and in LGUs; and, ✓ Military personnel of the Armed Forces of the Philippines under the Department of National Defense and uniformed personnel of the Philippine National Police, Philippine Public Safety College, Bureau of Fire Protection, and Bureau of Jail Management and Penology of the Department of the Interior and Local Government; Philippine Coast Guard of the Department of Transportation; and National Mapping and Resource Information Authority of the Department of Environment and Natural Resources. *** *** Individuals and groups of people whose services are engaged through job orders, contracts of service, or others similarly situated are not entitled to the grant of Mid-Year Bonus. Moreover, the following individuals or groups are likewise not entitled to the Mid-Year Bonus, viz: Government personnel from agencies, including GOCCs, that are exempted from RA No. 6758, as amended, as expressly provided in their respective enabling law or charter, and are actually implementing their respective CPCS approved by the President of the Philippines; Government personnel from GOCCs covered by the CPCS established by the Governance Commission for GOCCs and approved by the President of the Philippines pursuant to RA No. 10149; and Those hired without employee-employer relationships and funded from non-Personnel Services appropriations/budgets, as follows: Consultants and experts hired for a limited period to perform specific activities or services with expected outputs; Laborers hired through job contracts (pakyaw) and those paid on piecework basis; and Student workers and apprentices. *** *** Pursuant to Budget Circular No. 2017-2, the Mid-Year Bonus equivalent to one (1) month basic pay as of May 15 shall be given to entitled personnel not earlier than May 15 of the current year, subject to the following conditions: Personnel has 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; Personnel remains to be in the government service as of May 15 of the current year; and Personnel has obtained at least a satisfactory performance rating in the immediately preceding rating period, or the applicable performance appraisal period.

If there is a need for a shorter period, it shall be at least ninety (90) calendar days or three (3) months, provided that the total or aggregate service under Item 5.1.1 in the Circular is complied with. *** *** The total or aggregate service required from government personnel for purposes of the grant of the Mid-Year Bonus shall include all actual services rendered, whether continuous or intermittent, while occupying a regular, contractual, or casual position in the national and/or local government, including leaves of absence with pay. Note: This is very important in computing the 4-month service requirement. [Recommended: How to count number of days for purposes of computing the ‘4-month service requirement?’] *** *** No. Those who have rendered a total or an aggregate of less than four (4) months of service from July 1 of the preceding year to May 15 of the current year shall not be entitled to the Mid-Year Bonus. No. Those who are no longer in government service before May 15 of the current year shall not be entitled to the Mid Year Bonus. However, a compulsory retiree, whose services have been extended, may be granted Mid-Year Bonus, subject to the pertinent provisions of the covering Circular. *** *** The Mid-Year Bonus that may be granted to each government employee is equivalent to their one (1) month basic salary as of May 15 of the current year. 2022 Salary Increase (Tables) for Government Employees — 3rd Tranche SSL V — Effective January 1, 2022 Check out here how much is your monthly basic salary. For regular and contractual employees, the mid-year bonus is equivalent to their monthly salary as of May 15 of the current year. For casual personnel, the mid-year bonus is equal to their total monthly wages computed as daily rate multiplied by 22 or equal to the monthly salary of a regular personnel with equivalent position. On the other hand, the mid-year bonus for military and uniformed personnel is equivalent to their monthly base pay while the mid-year bonus of non-salaried barangay officials and employees is equivalent to their monthly honoraria. *** *** As a general rule, all income received by an employee are taxable except when they are expressly exempted by law. For instance, these 12 compensation income are not taxable and these De Minimis Benefits are likewise not taxable. Pursuant to Revenue Regulation No. 11-2018 dated January 31, 2018, the following income payments are exempted from the requirement of withholding tax on compensation but may be subject to income tax depending on the nature/sources of income earned by the individual recipient. Thirteenth month pay and other benefits. - (a) Thirteenth month pay equivalent to the mandatory one (1) month basic salary of official and employees of the government (whether national or local), including government-owned or controlled corporations, and/or private offices received after the twelfth month pay; and (b) Other benefits such as Christmas bonus, productivity incentives, loyalty award, gift in cash or in kind, and other benefits of similar nature actually received by officials and employees of both government and private offices, including the Additional Compensation Allowance (ACA) granted and paid to all officials and employees of the National Government Agencies (NGAs) including State Universities and Colleges (SUCs), Government-Owned and/or Controlled Corporations (GOCCs), Government Financial Institutions (GFIs) and Local Government Units (LGUs). The above stated exclusions under (a) and (b) shall cover benefits paid or accrued during the year, provided that the total amount shall not exceed ninety thousand pesos (P 90,000), which may be increased through rules and regulations issued by the Secretary of Finance, upon recommendation of the Commissioner, after considering among others, the effect on the same of the inflation rate at the end of the taxable year. An employee who receives additional compensation such as commissions, honoraria, fringe benefits, benefits in excess of the allowable statutory amount of P90,000.00, taxable allowances and other taxable income other than the SMW, holiday pay, overtime pay, hazard pay, and night shift differential pay, shall be taxable only on such additional compensation received. [Recommended: Easy to Understand Step-by-step Guide on how to Compute Income Tax on Compensation] *** *** The Mid-Year Bonus of personnel hired on part-time service in one or more agencies shall be in direct proportion to the number of hours/days of part-time services rendered. The Mid-Year Bonus of those on detail to another government agency shall be paid by the parent agency, while those on secondment shall be paid by the recipient agency. Government employees who are formally charged administrative and/or criminal cases which are still pending for resolution, shall be entitled to Mid-Year Bonus until found guilty by final and executory judgment: Provided, that: Those found guilty shall not be entitled to Mid-Year Bonus in the year of finality of the decision. The personnel shall refund the Mid-Year Bonus received for that year. If the penalty imposed is only a reprimand, the personnel concerned shall be entitled to the Mid-Year Bonus.

For National Government Agencies, the amounts required for the grant of Mid-Year Bonus to personnel are charged against the agency-specific allocation/budget for the payment of Mid-Year Bonus under the General Appropriations Act (GAA). The grant of the Mid-Year Bonus to personnel of covered GOCCs shall be sourced from their respective corporate budget as determined by their respective governing boards, subject to the following considerations: The provisions on the entitlement/non-entitlement of personnel to the Mid-Year Bonus, as discussed above, shall be strictly observed. If funds are insufficient, the Mid-Year Bonus may be granted at lower rates but at a uniform percentage of the monthly basic pay as of May 15 of the current year. For LGUs, the grant of the Mid-Year Bonus to personnel of provinces, cities, municipalities and barangays shall be charged against their respective local budget as determined by their respective sanggunian, subject to the following considerations: The provisions on the entitlement/non-entitlement of personnel to the Mid-Year Bonus, as discussed above, shall be strictly observed. The Personnel Services limitation in LGU budgets under Sections 325(a) and 331(b) of RA No. 7160 or the Local Government Code of 1991, shall be complied with. If funds are insufficient, the Mid-Year Bonus may be granted at lower rates but at a uniform percentage of the monthly basic pay as of May 15 of the current year.

If an employee will be on leave of absence without pay from May to November of the current year, is he entitled to the Mid Year?

Best Possible Answer: Yes, the employee is entitled to receive the Mid Year Bonus in full if he/she was able to render at least 4 months of actual service from July 1 of the immediately preceding year to May 15 of the current year. (View More Answers) What amount of salary should be used as basis for the Mid Year Bonus of newly-promoted employees? Best Possible Answer: The Mid-Year Bonus that may be granted to each government employee is equivalent to their one (1) month basic salary as of May 15 of the current year. Thus, if an employee is promoted before May 15 of the current year, his/her approved monthly basic salary as of May 15 shall be used as basis in granting his/her Mid Year Bonus. (View More Answers) Post Views: 31,319 You May Also Like to Read As of date, the latest guidelines on the grant of Mid-Year Bonus is Budget Circular No. 2017-2 dated May 8, 2017 entitled Rules and Regulations on the Grant of Mid-Year Bonus for FY 2017 and Years Thereafter [Click here to download the latest Guidelines on the Grant of Mid-Year Bonus] The following government employees are entitled to the grant of Mid-Year Bonus, provided, they comply all the conditions set for the grant of the bonus: ✓ All positions for civilian personnel, whether regular, casual, or contractual in nature, appointive or elective, full-time or part-time, now existing or hereafter created in the Executive, Legislative and Judicial Branches, the Constitutional Commissions and other Constitutional Offices, SUCs, and GOCCs covered by the Compensation and Position Classification System (CPCS) under RA No. 6758, as amended by Congress Joint Resolution No. 1, series of 1994, and No. 4, series of 2009, and in LGUs; and, ✓ Military personnel of the Armed Forces of the Philippines under the Department of National Defense and uniformed personnel of the Philippine National Police, Philippine Public Safety College, Bureau of Fire Protection, and Bureau of Jail Management and Penology of the Department of the Interior and Local Government; Philippine Coast Guard of the Department of Transportation; and National Mapping and Resource Information Authority of the Department of Environment and Natural Resources. Unfortunately, individuals and groups of people whose services are engaged through job orders, contracts of service, or others similarly situated are not entitled to the grant of Mid-Year Bonus. [Read: JO and COS may receive up to 20% premium on their salary starting January 1, 2019] Moreover, the following individuals or groups are likewise not entitled to the Mid-Year Bonus, viz: ✓ Government personnel from agencies, including GOCCs, that are exempted from RA No. 6758, as amended, as expressly provided in their respective enabling law or charter, and are actually implementing their respective CPCS approved by the President of the Philippines; ✓ Government personnel from GOCCs covered by the CPCS established by the Governance Commission for GOCCs and approved by the President of the Philippines pursuant to RA No. 10149; and Those hired without employee-employer relationships and funded from non-Personnel Services appropriations/budgets, as follows: ✓ Consultants and experts hired for a limited period to perform specific activities or services with expected outputs; ✓ Laborers hired through job contracts (pakyaw) and those paid on piecework basis; ✓ Student workers and apprentices. The Mid-Year Bonus is equivalent to one (1) month basic pay as of May 15 of the government employee. For regular and contractual employees, the mid-year bonus is equivalent to their monthly salary. For casual personnel, the mid-year bonus is equal to their total monthly wages computed as daily rate multiplied by 22 or equal to the monthly salary of a regular personnel with equivalent position. On the other hand, the mid-year bonus for military and uniformed personnel is equivalent to their monthly base pay while the mid-year bonus non-salaried barangay officials and employees is equivalent to their monthly honoraria. [View: Monthly Base Pay of Military and Uniformed Personnel] [Read: Rules on the Honoraria Adjustment for Barangay Officials and Employees in view of the 4th Tranche Salary Adjustment per LBC No. 118, implementing EO 201] 5. What are the conditions for the grant of Mid-Year Bonus? The Mid-Year Bonus equivalent to one (1) month basic pay as of May 15 shall be given to entitled personnel not earlier than May 15 of the current year, subject to the following conditions: ✓ Personnel has 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; ✓ Personnel remains to be in the government service as of May 15 of the current year; and ✓ Personnel has obtained at least a satisfactory performance rating in the immediately preceding rating period, or the applicable performance appraisal period. If there is a need for a shorter period, it shall be at least ninety (90) calendar days or three (3) months, provided that the total or aggregate service under Item 5.1.1 hereof is complied with. It depends. If the new employee has rendered a total or an aggregate of less than four (4) months of service from July 1 of the immediately preceding year to May 15 of the current year, and if he/she is no longer in the service as of the latter date, he/she shall not be entitled to the Mid-Year Bonus. 7. An employee was promoted to a higher position before May 15 of the current year, how much is his/her mid-year bonus? The mid-year bonus of the employee concerned is equal to his/her basic salary as of May 15. 8. Where will the government get the money to pay the Mid-Year Bonus? For National Government Agencies, the amounts required for the grant of Mid-Year Bonus to personnel are charged against the agency-specific allocation/budget for the payment of Mid-Year Bonus under the General Appropriations Act (GAA). The grant of the Mid-Year Bonus to personnel of covered GOCCs shall be sourced from their respective corporate budget as determined by their respective governing boards, subject to the following considerations: ✓ The provisions on the entitlement/non-entitlement of personnel to the Mid-Year Bonus, as discussed above, shall be strictly observed. ✓ If funds are insufficient, the Mid-Year Bonus may be granted at lower rates but at a uniform percentage of the monthly basic pay as of May 15 of the current year. For LGUs, the grant of the Mid-Year Bonus to personnel of provinces, cities, municipalities and barangays shall be charged against their respective local budget as determined by their respective sanggunian, subject to the following considerations: ✓ The provisions on the entitlement/non-entitlement of personnel to the Mid-Year Bonus, as discussed above, shall be strictly observed. ✓ The Personnel Services limitation in LGU budgets under Sections 325(a) and 331(b) of RA No. 7160 or the Local Government Code of 1991, shall be complied with. ✓ If funds are insufficient, the Mid-Year Bonus may be granted at lower rates but at a uniform percentage of the monthly basic pay as of May 15 of the current year. Unless services extended, retired employees are not entitled to the grant of Mid-Year Bonus. The rule says, to be entitled to the Mid-Year Bonus, personnel must be in government service as of May 15 of the current year. 10. Are employees with pending case entitled to the Mid-Year Bonus? Employees who are formally charged administrative and/or criminal cases which are still pending for resolution, shall be entitled to Mid-Year Bonus until found guilty by final and executory judgment, provided that: ✓ Once found guilty shall not be entitled to Mid-Year Bonus in the year of finality of the decision. The personnel shall refund the Mid-Year Bonus received for that year. ✓ If the penalty imposed is only a reprimand, the personnel concerned shall be entitled to the Mid-Year Bonus. Source: Budget Circular No. 2017-2, Department of Budget and Management Post Views: 5,735 You May Also Like to Read