

REVISED THRESHOLD OF DE MINIMIS BENEFITS

Comparison of OLD VS NEW Revenue Regulation

BENEFIT	OLD	NEW	CHANGE
 Monetized Unused Vacation Leave (Private Employees)	10 DAYS	12 DAYS	+ 2 DAYS
 Monetized Vacation & Sick Leave (Government Employees)	No Changes	No Changes	No Changes
 Medical Cash Allowance (Dependents of Employee)	₱ 1,500 per semester or ₱ 250 per month	₱ 2,000 per semester or ₱ 333 per month	+ ₱ 500 per semester (₱ 83 / Month)
 Rice Subsidy	₱ 2,000 per month	₱ 2,500 per month	+ ₱ 500
 Uniform and Clothing Allowance	₱ 7,000 per year	₱ 8,000 per year	+ ₱ 1,000
 Actual Yearly Medical Benefit	₱ 10,000 per year	₱ 12,000 per year	+ ₱ 2,000
 Laundry Allowance	₱ 300 per month	₱ 400 per month	+ ₱ 100
 Employees Achievement Awards (With an Annual Monetary Value)	Not exceeding ₱ 10,000 per year	Not exceeding ₱ 12,000 per year	+ ₱ 2,000
 Christmas and Major Anniversary Celebrations Gifts	Not exceeding ₱ 5,000 per year	Not exceeding ₱ 6,000 per year	+ ₱ 1,000
 Daily Meal Allowance (Overtime Work and Night/Graveyard Shift)	Not exceeding 25% of basic minimum wage	Not exceeding 30% of basic minimum wage	+ 5%
 BENEFITS Benefits received by an employee by virtue of a collective bargaining agreement (CBA) and productivity incentive scheme, provided that the total annual monetary value received from the two (2) items combined	Do not exceed ₱ 10,000 per employee per taxable year	Do not exceed ₱ 12,000 per employee per taxable year	+ ₱ 2,000