



			Non-supervisory roles (e.g. clerks, assistants, technicians)						
		Supervisory	Oversees staff but reports to managers (e.g. team leads, supervisors)						
		Managerial	Manages teams, departments, or functions (e.g. HR Manager, Sales Manager)						
			Top leadership (e.g. CEO, CFO, CTO)						
		Board/Ownership	Owners, board of directors - may or may not be salaried employees						
6 Status	Options:	Employment Status	Description						
6 Status	Options:	Employment Status	Description						
6 Status	Options:	Employment Status	Description						

tions:	Employment Status	Description	SICK LEAVE ENDISEMENT	Entitlement	Medical Insurance / HMO	355	PHIL	HUMB	Tax			
	Regular	Full-time, permanent employee	10 days per annum (non-cumulative)	10 days per annum (cumulative)	Yes	Refer to table	Employee Share - 2.5% of basic salary Employer Share - 2.5% of basic salary	Employee Share - Php200.00 Employer Share - Php200.00	~GEAL=16817, 0, EPAL=16666, (AI - 10417) * 0.15, EPAL=32322, 227.5 + (AI - 16667) * 0.2, EPAL==82322, 4270.7 + (AI - 33332) * 0.25, EPAL=333332, 16770.7 + AI - 83333] * 0.3, 91770.7 + (AI - 333333) * 0.35((())			
									Where A1 = Taxable Income Taxable Income = Net Basic Salary + Overtime Pay + Taxable			
	Probationary	On trial for up to 6 months; becomes regular upon meeting standards	Not yet entitled until regular	Not yet entitled until regular	No until regular	Refer to table	Employee Share - 2.5% of basic salary Employer Share - 2.5% of basic salary	Php200.00	access income = Net users salary + Unertire May + Lecade Adjustments - De Minimis Movances - SSS, PHIC and HDMF employee share Net Basic Salary = Basic Salary - Tardiness, Absences, Undertime			
	Contractual Hired for a specific duration or project not regularized		Not entitled	Not entitled	Not entitled	Optional	Optional	Optional	N/A			
	Project-Based Employment ends when a particular project concludes		Not entitled	Not entitled	Not entitled	Optional	Optional	Optional	N/A			
	Seasonal Hired only during specific seasons		Not entitled	Not entitled	Not entitled	Optional	Optional	Optional	N/A			
		Short-term employee doing non-core tasks	Not entitled	Not entitled	Not entitled	Optional	Optional	Optional	N/A			
		Works less than the full workseek	Not entitled	Not entitled	Not entitled	N/A	N/A	N/A	N/A			
	Intern/OJT	Student undergoing training	Not entitled	Not entitled	Not entitled	N/A	N/A	N/A	N/A			
	Consultant	Nired for specialized expertise	Not entitled	Not entitled	Optional	N/A	N/A	N/A	If the gross income for the current year did not exceed 9:3M = 5W of the professional fees If gross income is more than 9:3M or VAT registered regardlessof amount = 10W of the professional fees.			

Personnel's Hourly Salary Rate lary x 12 months / 314 days / 8 hours

Illustration 1: Company: JustPay, Inc. Payroll Period: August 1-15, 2025 (1st Half)

Dat	te Processed: August 12, 2	1025													
					SSS Premium	PHOC Premium	HDMF Premium								
	Employee No.	Employee Name	Department	Basic Salary	Allowance	Overtime Pay	Adjustments	Gross Income	Employee Share	Employee Share	Employee Share	Loans	Withholding Taxes	Total Deductions	Net Pay
									Employer Share	Employer Share	Employer Share				
	62-6661		Finance	60,000.0	10.000.00	5.732.40		- 75,732.40	1,750.00			-	- 11,933.03	13,683.07	62,049.41
		Auchmy, Justin Case	Finance	60,000.0	10,000.00	5,732.48									
	62-6662	Mabulay, Mary Mile	Finance	40,000.0	2 500 00			42,500,00	1,750.00				5,499,95	7.249.95	35.250.05
	wwiii	maccas, stary stra	reseffice	40,000.0	2,500.00			42,500.00	3,530.00				5,499.9	7,249.95	35,250.05

Thustration 2: Company: JustPay, Inc. Payroll Period: August 16-31, 2025 (2nd Half)

	te Processed: August 27, 2025														
		e Name Department Basic Salary						SSS Premium	PHOC Premium	HDMF Premium			1 1	$\overline{}$	
Employee No.	Employee Name		Allowance	Overtime Pay	Adjustments	Gross Income	Employee Share	Employee Share	Employee Share	Loans	Withholding Taxes	Total Deductions	Net Pay		
			· ·				1	Employer Share	Employer Share	Employer Share					
02-0001	Kuchmy, Justin Cale	-		10,000,00			- 79,171.97		2,500.00	200.00		12,555,44	4 15,255.44	63,916.53	
40-0001	Kuchmy, Justin Case	Finance	60,000.0	10,000.00	9,171.97				2,500.00	200.00		12,300.4			
62-6662	Mabulay, Mary Mile	Finance	40.000.0	3 500 00			- 42,500,00		2,000.00	200.00		5,387.40	7,517.45	34,912,55	
	manage, many mina	PRIMINE	40,000.0	2,200.00			- 1	44,200.00		2,000.00	200.00		3,387.43	7,347,743	24,512.33

60,000.00 10,000.00 5,732.48

63,982-68 Tavable Income 38,250.00 Tavable Income

66,471.97 Taxable Income 27,800.00 Taxable Income