**1. Semi-Monthly Payroll Process:**

- Basic Pay = Monthly Basic Salary / 2

- Pay Periods:

- 1st-15th of the month

- 16th-end of month

**2. Government Deductions:**

a) SSS (Social Security System):

- Uses 2024 contribution table

- Based on monthly salary range

- Example ranges:

- ₱0-4,250: ₱180 (employee contribution)

- ₱4,250.01-4,749.99: ₱202.50

- Up to ₱15,750+: ₱720 (maximum)

**b) PhilHealth:**

- Rate: 3% of monthly basic salary

- Split between employer and employee

- Maximum monthly premium: ₱1,800

- Calculation: (Monthly Salary × 0.03) / 2 for semi-monthly

**c) Pag-IBIG:**

- Rate: 2% of monthly basic salary

- Maximum contribution: ₱100 per month

- Calculation: (Monthly Salary × 0.02) / 2 for semi-monthly

**Additional Pay Components:**

**a) Overtime:**

- Hourly Rate = Monthly Basic / (8 hours × 22 days)

- OT Rate = Hourly Rate × 1.25 (25% premium)

- Total OT Pay = OT Hours × OT Rate

**Night Differential:**

- Night Hours = Hours worked between 10 PM - 6 AM

- Night Diff Rate = Hourly Rate × 0.10 (10% premium)

- Total Night Diff = Night Hours × Night Diff Rate

**Tax Calculation:**

- Taxable Income = Gross Pay - (SSS + PhilHealth + Pag-IBIG)

- Tax brackets (Semi-monthly, 2024):

- ₱0-10,417: 0%

- ₱10,417-16,667: 20% of excess over ₱10,417

- ₱16,667-33,333: ₱1,250 + 25% of excess over ₱16,667

- ₱33,333-83,333: ₱5,417 + 30% of excess over ₱33,333

- ₱83,333-333,333: ₱20,417 + 32% of excess over ₱83,333

- Over ₱333,333: ₱100,417 + 35% of excess over ₱333,333

Final Calculations:

Gross Pay = Basic Pay + Overtime Pay + Night Differential

Total Deductions = SSS + PhilHealth + Pag-IBIG + Tax

Net Pay = Gross Pay - Total Deductions

Absences and Lates:

The system tracks attendance through the attendance\_records table

Absences are deducted from the basic pay

Late minutes are also tracked and deducted accordingly