

## Illustrative Examples of Compensation Adjustments Which Are Partial and at Uniform Percentage Rates

GOCC A has only P150,000 available for the period, July 1, 2008 to December 31, 2008, to implement the compensation adjustments due to the 10% salary increase for its 17 officials and employees under NBC No. 516 dated June 20, 2008. The partial and at a uniform percentage rate application of said adjustments follows:

Number of Positions (A)	Position Title (B)	SG (C)	Actual Monthly Basic Salary as of June 30, 2008 (D)	Adjusted Monthly Basic Salary as of July 1, 2008 (E)	Salary Differential (F) = (E-D) A x 6	Year-End Bonus (YEB) Differential (G)	Retirement and Life Insurance Premium (RLIP) Differential (H) = Fx12%	Health Insurance Premium (HIP) Differential <sup>1</sup> (I)	Employee Compensation Insurance Premium (ECIP) Differential <sup>2</sup> (J)	% Application <sup>3</sup> (K)	Cost Due to Proportionate and Uniform % Application for 6 months, July to December 2008					
											Salary Differential (L)=F x K x 6	YEB Differential (M) = G x K	RLIP Differential (N) = H x K x 6	HIP Differential (O)=IxKx6	ECIP Differential (P)=JxKx6	Total (Q)=L+M+N+O+P
1	Executive Director	28	P 26,795	P 29,474	P 2,679	P 2,679	P 321.48	P 0	P 0	78.048%	P 12,545.46	P 2,090.91	P 1,505.45	P 0	P 0	P 16,141.82
1	Chief Agriculturist	22	21,176	23,294	2,118	2,118	254.16	0	0	78.048%	9,918.36	1,653.06	1,190.20	0	0	12,761.62
2	Senior Agriculturist	18	17,425	19,168	3,486	3,486	418.32	0	0	78.048%	16,324.50	2,720.75	1,958.94	0	0	21,004.19
1	Administrative Services Officer IV	18	17,425	19,168	1,743	1,743	209.16	0	0	78.048%	8,162.28	1,360.38	979.47	0	0	10,502.13
6	Agriculturist II	15	14,630	16,093	8,778	8,778	1,053.36	0	0	78.048%	41,106.30	6,851.05	4,932.76	0	0	52,890.11
4	Agriculturist I	11	11,589	12,748	4,636	4,636	556.32	0	0	78.048%	21,709.86	3,618.31	2,605.18	0	0	27,933.35
1	Clerk II	4	7,174	7,891	717	717	86.04	6.25	7.17	78.048%	3,357.60	559.60	402.91	29.27	33.58	4,382.96
1	Driver	4	7,174	7,891	717	717	86.04	6.25	7.17	78.048%	3,357.60	559.60	402.91	29.27	33.58	4,382.96
					P 24,874		P 2,984.88	P 12.50	P 14.34							
					x 6 mos.		x 6 mos.	x 6 mos.	x 6 mos.							
					P 149,244	P 24,874	P 17,909.28	P 75.00	P 86.04		P 116,482	P 19,414	P 13,977.83	P 58.54	P 67.15	P 149,999.14
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## Notes:

<sup>1</sup> Computed based on PHILHEALTH Circular No. 004-2000

<sup>2</sup> Computed at 1% of basic salary or P100 per month, whichever is lower per ECC Referendum Resolution No. 02-07-235-A

<sup>3</sup> Computation of uniform percentage rate application:

$$\begin{aligned} \text{\% of Amount Available Over Amount Needed} &= \frac{\text{P 150,000}}{\text{Salary Diff. + YEB Diff. + RLIP Diff. + HIP Diff. + ECIP Diff.}} \times 100 \\ &= \frac{\text{P 150,000}}{\text{P 149,244.00 + P 24,874.00 + P 17,909.28 + 75.00 + 86.04}} \times 100 \\ &= 78.048\% \end{aligned}$$