

# COST OF DOING BUSINESS IN THE PHILIPPINES

(AS OF MARCH 2021)

## CAPITAL REQUIREMENT

LEGAL ENTITY	Capital Requirement
Foreign-owned Domestic Corporation (Domestic-Oriented)	USD 200,000
Foreign-owned Domestic Corporation (Export-Oriented)	PHP 5,000
Foreign-owned Sole Proprietorship (Domestic-Oriented)	USD 200,000
Foreign-owned Sole Proprietorship (Export-Oriented)	PHP 5,000
Branch Office	USD 200,000
Representative Office	One-time Minimum Inward Remittance of USD 30,000
Regional Headquarters	Minimum Inward Remittance of USD 50,000
Regional Operating Headquarters	One-time Minimum Inward Remittance of USD 200,000
Foreign Retailers	USD 2.5 Million
Store Capital Requirement	USD 830, 000
Enterterprises specializing in high-end or luxury goods	USD 250, 000

## SECURITIES AND EXCHANGE COMMISSION



<http://www.sec.gov.ph/faqs-2/>

<http://www.sec.gov.ph/forms-and-fees/schedule-of-fees/>

Maximum Aggregate Price of Securities	Filing Fee
Registration Statement	
<b>Not more than P 500 million</b>	0.10% of the maximum aggregate price of the securities to be offered + Legal Research Fee (1% of Filing Fee)
<b>More than P500 Million but not more than P750 Million</b>	P500,000.00 plus 0.075% of the excess over P500 Million + LRF (1% of Filing Fee)
<b>More than P750 Million but not more than P1 Billion</b>	P687,500.00 + 0.05% of the excess over P750 Million + LRF (1% of Filing Fee)
<b>More than P1 Billion</b>	P812,500.00 plus 0.025% of the excess over P1 Billion + LRF (1% of Filing Fee)
Securities to be registered but which are not part of the offering shall be based on Par Value. In case of options or warrants which have no issue value: Minimum of P50,000.00 in addition to the diminishing fee due on the underlying shares.	

## DEPARTMENT OF TRADE AND INDUSTRY



<http://www.bnrs.dti.gov.ph/web/guest/faqs>

<http://www.bnrs.dti.gov.ph/web/guest/faqsfees>

Business Name Registration		
	Filing Fees	
<b>Registration</b>	New	Renewal
<b>Scope</b>		
<b>Barangay</b>	PhP 200.00	PhP 200.00
<b>City/Municipality</b>	PhP 500.00	PhP 500.00
<b>Regional</b>	PhP 1,000.00	PhP 1,000.00
<b>National</b>	PhP 2,000.00	PhP 2,000.00
<b>Other Fees</b>		
<b>Surcharge for Renewal</b>		
-If filed within three (3) months from the expiration of the five (5)-year period	Free of charge	
-If filed after the said period of three (3) months	50% of the selected territorial scope	
<b>Certification (Change in Business Profile, Negative Certification, etc.)</b>	PhP 50.00	
<b>Credit Investigation - per Business Name</b>	PhP 50.00	
<b>Documentary Stamp Tax</b>	PhP 15.00	

<b>Listing of Accredited Enterprises</b>	
·Hard Copy - per page of the first five (5) pages	PhP 20.00
· per page of the succeeding page(s)	PhP 3.00
· Soft Copy (in diskette) - per Business Name	PhP 5.00

<b>Certificate of Authority to Engage in Business under R.A. 7042 (Foreign Investment Act)</b>	
<b>Filing Fees</b>	PhP 500.00
<b>Registration Fees</b>	PhP 5,000.00

<b>Accreditation of Service and Repair Enterprises</b>			
	Original	Renewal	
<b>Registration</b>	Filing Fee	Accreditation Fee	
<b>One-Star</b>	PhP 50.00	PhP 350.00	PhP 350.00
<b>Two-Star</b>	PhP 50.00	PhP 400.00	PhP 400.00
<b>Three-Star</b>	PhP 50.00	PhP 425.00	PhP 425.00
<b>Four-Star</b>	PhP 50.00	PhP 450.00	PhP 450.00
<b>Five-Star</b>	PhP 50.00	PhP 500.00	PhP 500.00
<b>Medical/Dental</b>	PhP 50.00	PhP 350.00	PhP 350.00
<b>Documentary Stamp Tax</b>	PHP 15.00		
<b>Other Fees/Charges</b>			
<b>Certification; Replacement of a lost/destroyed Certificate</b>	PhP 50.00		
<b>Listing of Accredited Enterprises</b>			
·Hard Copy - per page of the first five (5) pages	PhP 20.00		
·per page of the succeeding page(s)	PhP 3.00		
·Soft Copy - per Accredited Enterprise	PhP 5.00		

## BOARD OF INVESTMENTS



<http://boi.gov.ph/index.php/en/guidelines/faq.html>

Filing Fees <sup>a</sup>			
Classification	Project Cost <sup>b</sup>	Regular Fees	
<b>New/Expansion</b>			
<b>Micro</b>	Not exceeding P 3 M	PhP 1,500	
<b>Small</b>	Exceeding P 3 Million but not over P 15 Million	PhP 3,000	
<b>Medium</b>	Exceeding P15 Million but not over P 20 Million	PhP 3,000	
	Exceeding P 20 Million but not over P 50 Million	PhP 4,500	
	Exceeding P 50 Million but not over P 100 Million	PhP 6,000	
<b>Large</b>	Over P 100 Million	PhP 6,000	
<b>Existing</b>			
<b>Micro</b>	Not exceeding P 3 Million	PhP 1,500	
<b>Small</b>	Exceeding P3 Million but not over P 15 Million	PhP 1,500	
<b>Medium</b>	Exceeding P15 Million but not over P 20 Million	PhP 1,500	
<b>Large</b>	Over P 100 Million	PhP 1,500	
<b>Registration Fees</b>			
Classification	Project Cost <sup>b</sup>	Regular Fees	
<b>New/Expansion</b>			
<b>Micro</b>	Not Exceeding P3 Million	25% of 0.1% of	1/10 of 1% of
<b>Small</b>	Exceeding P 3 Million but not over P 15 Million	project cost but not less than P 3,000	project cost, but not less than P 3,000; and not to exceed P 15,000
<b>Medium</b>	Exceeding P 15 Million but not over P 100 Million	N/A	
<b>Large</b>	Over P 100 Million	N/A	
<b>Existing</b>			
<b>Micro</b>	Not Exceeding P3 Million	3,000	
<b>Small</b>	Exceeding P 3 Million but not over P 15 Million	3,000	
<b>Medium</b>	Exceeding P 15 Million but not over P 100 Million	3,000	
<b>Large</b>	Over P 100 Million	3,000	

- a. There is additional fee for Legal Research Fund (LRF), equivalent to 1% of filing fee but not lower than PhP 20.00 as per P.D. 1856.
- b. Project cost includes loan but excludes cost of land

## INCOME TAX RATES



<https://www.bir.gov.ph/index.php/tax-information/income-tax.html>

- I. For Individual Citizens and Resident Aliens Earning Purely Compensation Income and Individuals Engaged in Business and Practice of Profession
  - A. Graduated Income Tax Rates under Section 24(A)(2) of the Tax Code of 1997, as amended by Republic Act No. 10963

Amount of Net Taxable Income		Rate
Over	But Not Over	
-	P250,000	0%
<b>P250,000</b>	P400,000	20% of the excess over P250,000
<b>P400,000</b>	P800,000	P30,000 + 25% of the excess over P400,000
<b>P800,000</b>	P2,000,000	P130,000 + 30% of the excess over P800,000
<b>P2,000,000</b>	P8,000,000	P490,000 + 32% of the excess over P2,000,000
<b>P8,000,000</b>		P2,410,000 + 35% of the excess over P8,000,000

- B. For Purely Self-Employed Individuals and/or Professionals Whose Gross Sales/Receipts and Other Non-Operating Income Do Not Exceed the VAT Threshold of P3,000,000, the tax shall be, at the taxpayer's option:
  1. 8% Income Tax on Gross Sales or Gross Receipts in Excess of P250,000 in Lieu of the Graduated Income Tax Rates and the Percentage Tax; Or
  2. Income Tax Based on the Graduated Income Tax Rates
- C. For Individuals Earning Both Compensation Income and Income from Business and/or Practice of Profession, their income taxes shall be:
  1. For Income from Compensation: Based on Graduated Income Tax Rates; and
  2. For Income from Business and/or Practice of Profession:
    - a. If the total Gross Sales/Receipts Do Not Exceed VAT Threshold of P3,000,000, the Individual Taxpayer May Opt to Avail:
      - i. 8% Income Tax on Gross Sales/Receipts and Other Non-Operating Income in Lieu of the Graduated Income Tax Rates and the Percentage Tax; Or
      - ii. Income Tax Based on Graduated Income Tax Rates
    - b. If the total Gross Sales/Receipts Exceed VAT Threshold of P3,000,000
      - i. Income Tax Based on Graduated Income Tax Rates
- D. On Certain Passive Income of Individual Citizens and Resident Aliens

Passive Income	Tax Rate
1. Interest from currency deposits, trust funds and deposit substitutes	20%
2. Royalties (on books as well as literary & musical compositions)	10%
- In general	20%
3. Prizes (P10,000 or less )	Graduated Income Tax Rates
- Over P10,000	20%
4. Winnings (except from PCSO and Lotto amounting to P10,000 or less )	20%

- From PCSO and Lotto amounting to P10,000 or less	exempt
5. Interest Income from a Depository Bank under the Expanded Foreign Currency Deposit System	15%
6. Cash and/or Property Dividends received by an individual from a domestic corporation/ joint stock company/ insurance or mutual fund companies/ Regional Operating Headquarter of multinational companies	10%
7. Share of an individual in the distributable net income after tax of a partnership (except GPPs)/ association, a joint account, a joint venture or consortium taxable as corporation of which he is a member or co-venture	10%
8. Capital gains from sale, exchange or other disposition of real property located in the Philippines, classified as capital asset	6%
9. Net Capital gains from sale of shares of stock not traded in the stock exchange	15%
10. Interest Income from long-term deposit or investment in the form of savings, common or individual trust funds, deposit substitutes, investment management accounts and other investments evidenced by certificates in such form prescribed by the Bangko Sentral ng Pilipinas (BSP)	Exempt
Upon pre-termination before the fifth year, there should be imposed on the entire income from the proceeds of the long-term deposit based on the remaining maturity thereof:	
Holding Period	
- Four (4) years to less than five (5) years	5%
- Three (3) years to less than four (4) years	12%
- Less than three (3) years	20%

## II. For Non-Resident Aliens Not Engaged in Trade or Business

<b>A. Tax Rate in General</b> – on taxable income from all sources within the Philippines	<b>same manner as individual citizen and resident alien individual</b>
<b>B. Certain Passive Income</b>	<b>Tax Rates</b>
1. Interest from currency deposits, trust funds and deposit substitutes	20%
2. Royalties (on books as well as literary & musical compositions)	10%
- In general	20%
3. Prizes (P10,000 or less )	Graduated Income Tax Rates
- Over P10,000	20%
4. Winnings (except from PCSO and Lotto)	20%
- From PCSO and Lotto	exempt
5. Cash and/or Property Dividends received from a domestic corporation/ joint stock company/ insurance/ mutual fund companies/ Regional Operating Headquarter of multinational companies	20%
6. Share of a non-resident alien individual in the distributable net income after tax of a partnership (except GPPs) of which he is a partner or from an association, a joint account, a joint venture or consortium taxable as corporation of which he is a member or co-venture	20%

7. Interest Income from long-term deposit or investment in the form of savings, common or individual trust funds, deposit substitutes, investment management accounts and other investments evidenced by certificates in such form prescribed by the Bangko Sentral ng Pilipinas (BSP)	Exempt
Upon pre-termination before the fifth year, there should be imposed on the entire income from the proceeds of the long-term deposit based on the remaining maturity thereof:	
Holding Period	
- Four (4) years to less than five (5) years	5%
- Three (3) years to less than four (4) years	12%
- Less than three (3) years	20%
8. Capital from the sale, exchange or other disposition of real property located in the Philippines classified as capital asset	6%
9. Net Capital gains from sale of shares of stock not traded in the Stock Exchange	
- Not over P100,000	5%
- Any amount in excess of P100,000	10%

### III. For Non-resident Aliens Not Engaged in Trade or Business

1. Gross amount of income derived from all sources within the Philippines	25%
2. Capital gains from the exchange or other disposition of real property located in the Philippines	6%
3. Net Capital gains from the sale of shares of stock not traded in the Stock Exchange	
- Not Over P100,000	5%
- Any amount in excess of P100,000	10%

### IV. For Alien Individuals Employed by Regional Headquarters (RHQ) or Area Headquarters and Regional Operating Headquarters (ROH) of Multinational Companies, Offshore Banking Units (OBUs), Petroleum Service Contractor and Subcontractor

On the gross income consisting of salaries, wages, annuities, compensation, remuneration and other emoluments, such as honoraria and emoluments derived from the Philippines	Graduated Income Tax Rates
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### V. For General Professional Partnerships

Net Income of the Partnerships	0%
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### VI. For Domestic Corporations

Rates of Tax on Certain Passive Income of Corporations	Tax Rate
<b>1. Interest from currency deposits, trust funds, deposit substitutes and similar arrangements received by domestic corporations</b>	20%
2. Royalties from sources within the Philippines	20%
3. Interest Income from a Depository Bank under Expanded Foreign Currency Deposit System	15%
4. Cash and Property Dividends received by a domestic corporation from another domestic corporation	0%

5. Capital gains from the sale, exchange or other disposition of lands and/or building	6%
6. Net Capital gains from sale of shares of stock not traded in the stock exchange	15%

**VII. \*Beginning on the 4th year immediately following the year in which such corporation commenced its business operations, when the minimum corporate income tax is greater than the tax computed using the normal income tax.**

**VIII. For Resident Foreign Corporation**

1) a. In General – on taxable income derived from sources within the Philippines	<b>30%</b>
b. Minimum Corporate Income Tax – on gross income	2%
c. Improperly Accumulated Earnings – on improperly accumulated taxable income	10%
2) International Carriers – on gross Philippine billings	2 ½ %
3) Regional Operating Headquarters of Multinational Companies– on taxable income	10%
4.) Regional or Area Headquarters of Multinational Companies	exempt
5) Corporation Covered by Special Laws	Rate specified under the respective special laws
6) Offshore Banking Units (OBUs)	10%
In general – Income derived by OBUs from foreign currency transactions with non-residents, other OBUs, local commercial banks and branches of foreign banks authorized by BSP	Exempt
On interest income derived from foreign currency loans granted to residents other than offshore banking units or local commercial banks, local branches of foreign banks authorized by BSP to transact business with OBUs	10%
7) Income derived under the Expanded Foreign Currency Deposit System	
Interest income derived by a depository bank under the expanded foreign currency deposit system.	7 ½ %
On Income derived by depository banks under the expanded foreign currency deposit systems from foreign currency transactions with non-residents, OBUs in the Philippines, local commercial banks including branches of foreign banks that may be authorized by BSP	exempt
On interest income derived from foreign currency loans granted by depository banks under the expanded foreign currency deposit systems to residents other than offshore banking units in the Philippines or other depository banks under the expanded system	10%
8.) Branch Profit Remittances – on total profits applied or earmarked for remittance without any deduction for the tax component thereof (except those activities which are registered with the Philippines Economic Zone Authority)	15%
9.) Interest from currency deposits, trust funds, deposit substitutes and similar arrangements	20%
10. Royalties derived from sources within the Philippines	20%



## SUMMARY OF CURRENT REGIONAL DAILY MINIMUM WAGE (Non – Agriculture, Agriculture)

<https://nwpc.dole.gov.ph/stats/summary-of-current-regional-daily-minimum-wage-rates-by-region-non-agriculture-and-agriculture/>



Region	Non-Agriculture	Agriculture	
		Plantation	Non-Plantation
<b>NCR</b> <sup>a/</sup>	P500.00 - 537.00	P500.00	P500
<b>CAR</b> <sup>b/</sup>	340.00 - 350.00	340.00 - 350	340.00 - 350
<b>I</b> <sup>c/</sup>	282.00 - 340.00	295.00	282.00
<b>II</b> <sup>d/</sup>	360.00	340.00	340.00
<b>III</b> <sup>e/</sup>	369.00-420.00	354.00-390.00	342.00-374.00
<b>IV-A</b> <sup>f/</sup>	317.00 - 400.00	303.00 - 370.00	303.00 - 356.00
<b>IV-B</b> <sup>g/</sup>	294.00 - 320.00	294.00 - 320.00	294.00 - 320.00
<b>V</b> <sup>h/</sup>	310.00	310.00	310.00
<b>VI</b> <sup>i/</sup>	310.00 - 395.00	315.00	315.00
<b>VII</b> <sup>j/</sup>	356.00-404.00	351.00-394.00	351.00-394.00
<b>VIII</b> <sup>k/</sup>	315.00	285.00	285.00
<b>IX</b> <sup>l/</sup>	356.00-404.00	351.00-394.00	351.00-394.00
<b>X</b> <sup>m/</sup>	343.00 - 365.00	331.00 - 353.00	331.00 - 353.00
<b>XI</b> <sup>n/</sup>	396.00	391.00	391.00
<b>XII</b> <sup>o/</sup>	311.00	290.00	290.00
<b>CARAGA</b> <sup>p/</sup>	320.00	320.00	320.00
<b>BARMM</b> <sup>q/</sup>	300.00 - 311.00	290.00 - 300.00	290.00 - 300.00

- a/ Granted P25 increase in basic pay; integration of the P10 COLA into the basic pay
- b/ Granted P15 - P35 increase in basic pay and P10 COLA
- c/ Granted P17-P30 increase in basic pay for non-agriculture sector; P26-P30 increase for agriculture
- d/ Granted P10 increase in basic pay and P10 COLA
- e/ Granted P20 increase in basic wage increase.
- f/ Granted P14-P21.50 increase in basic pay upon effectivity; there shall be one wage rate for agriculture per covered area classification to be given in 2 tranches;  
acceleration of the implementation of the remaining tranches (3rd to 7th) per WO 17 to be given in 3 tranches to conclude in Dec. 1, 2020; increase in selected areas from P0.50 - P5.00 to further simplify the wage rates per sector & area classification
- g/ Granted P20 increase in basic pay for establishments w/ 10 workers & above; & P12 increase for establishments w/ less than 10 workers
- h/ Granted P20-P30 increase in basic pay to be given in two tranches
- i/ Granted P15-P30 increase in basic pay
- j/ Granted P8-P48 increase in basic pay
- k/ Granted P20 increase in basic pay to be given in two (2) tranches: P10 upon effectivity and P10 on the 7th month from effectivity
- l/ Granted P20 increase in basic pay
- m/ Granted P27 - P35 increase in basic pay
- n/ Granted P56 increase in basic pay to be given in two tranches; P30 upon effectivity and P26 on February 16, 2019.
- o/ Granted P16 increase in basic pay for non-agriculture and P18 for agriculture, retail and service
- p/ Integration of COLA under WO No. 15 into the basic pay and granted P15 new COLA
- q/ Granted P10-P20 wage increase

## EMPLOYEE BENEFITS, INCENTIVES, COVERAGE AND CONTRIBUTIONS



Source: Bureau of Working Conditions Department of Labor and Employment  
<http://www.bwc.dole.gov.ph/faq.php?page=2>

### 13<sup>TH</sup> Month Pay

Source: Presidential Decree No. 851; Memorandum Order No. 28, S. 1986

All employers are required to pay their rank and file employees thirteenth-month pay, regardless of the amount of basic salary that they receive in a month, their designation and their employment status and irrespective of the method by which their wages are paid, provided they have worked for at least one (1) month during a calendar year. The thirteenth month pay should be given to the employees not later than December 24 of every year.

**Computing 13th Month Pay:** Total basic salary earned for the year exclusive of overtime, holiday, and night shift differential pay divided by 12 = 13th month pay.

### Overtime (OT) Remuneration

Overtime premium is allotted for work exceeding the maximum prescribed period. Every employee who is entitled to premium pay is likewise entitled to the benefit of overtime pay

#### Computing Overtime:

**In Ordinary Days:** Plus 25% of the hourly rate multiplied by the number of hours.

On a Rest Day, Special Day or Regular Holiday Plus 30% of the hourly rate on said days multiplied by the number of hours.

#### Computing pay for work done on:

**A Special Day** (130% x basic pay)

**A Special Day, which is also a scheduled Rest Day** (150% x basic pay) **A Regular Holiday** (200% x basic pay)

**A Regular Holiday, which is also a scheduled Rest Day** (260% x basic pay)

#### Computing Night Shift Premium where Night Shift is a Regular Work:

**On Ordinary Day** (110% x basic hourly rate)

**On a Rest Day, Special Day, Regular Holiday** (110% of regular hourly rate for Rest Day, Special Day, Regular Holiday)

#### Computing Overtime on Night Shift:

**On Ordinary Day** (110% x overtime hourly rate)

**On Rest Day, Special Day or Regular Holiday** (110% x overtime hourly rate for Rest Days, Special Days, Regular Holidays)

**SOCIAL SECURITY SYSTEM**

The Social Security System (SSS) provides a package of benefits to covered employees in the event of death, disability, sickness, maternity, and old age. The SSS provides for a replacement of income lost on account of the aforementioned contingencies. All private employees are covered by the Social Security (SS) benefits. Self-employed and voluntary members also get the same benefits as covered employees, except those benefits under the Employees' Compensation (EC).

ER – Employer

EE – Employee

EC – Employee's Compensation

**Schedule of SS and EC Contributions**

[https://www.sss.gov.ph/sss/DownloadContent?fileName=2019\\_Contribution\\_Schedule.pdf](https://www.sss.gov.ph/sss/DownloadContent?fileName=2019_Contribution_Schedule.pdf)

Range of Compensation	Monthly Salary Credit*	Employer-Employee							SE, VE and non-working spouse*
		Social Security			EC	Total Contribution			SS Contribution
		ER	EE	Total	ER	ER	EE	Total	
<b>Below 2,250.00</b>	2,000	160	80	240	10	170	80	250	240
<b>2,250.00 – 2,749.99</b>	2,500	200	100	300	10	210	100	310	300
<b>2,750.00 – 3,249.99</b>	3,000	240	120	360	10	250	120	370	360
<b>3,250.00 – 3,749.99</b>	3,500	280	140	420	10	290	140	430	420
<b>3,750.00 – 4,249.99</b>	4,000	320	160	480	10	330	160	490	480
<b>4,250.00 – 4,749.99</b>	4,500	360	180	540	10	370	180	550	540
<b>4,750.00 – 5,249.99</b>	5,000	400	200	600	10	410	200	610	600
<b>5,250.00 – 5,749.99</b>	5,500	440	220	660	10	450	220	670	660
<b>5,750.00 – 6,249.99</b>	6,000	480	240	720	10	490	240	730	720
<b>6,250.00 – 6,749.99</b>	6,500	520	260	780	10	530	260	790	780
<b>6,750.00 – 7,249.99</b>	7,000	560	280	840	10	570	280	850	840
<b>7,250.00 – 7,749.99</b>	7,500	600	300	900	10	610	300	910	900
<b>7,750.00 – 8,249.99</b>	8,000	640	320	960	10	650	320	970	960
<b>8,250.00 – 8,749.99</b>	8,500	680	340	1020	10	690	340	1030	1020

<b>8,750.00 – 9,249.99</b>	9,000	720	360	1080	10	730	360	1090	1080
<b>9,250.00 – 9,749.99</b>	9,500	760	380	1140	10	770	380	1150	1140
<b>9,750.00 – 10,249.99</b>	10,000	800	400	1200	10	810	400	1210	1200
<b>10,250.00 – 10,749.99</b>	10,500	840	420	1260	10	850	420	1270	1260
<b>10,750.00 – 11,249.99</b>	11,000	880	440	1320	10	890	440	1330	1320
<b>11,250.00 – 11,749.99</b>	11,500	920	460	1380	10	930	460	1390	1380
<b>11,750.00 – 12,249.99</b>	12,000	960	480	1440	10	970	480	1450	1440
<b>12,250.00 – 12,749.99</b>	12,500	1000	500	1500	10	1010	500	1510	1500
<b>12,750.00 – 13,249.99</b>	13,000	1040	520	1560	10	1050	520	1570	1560
<b>13,250.00 – 13,749.99</b>	13,500	1080	540	1620	10	1090	540	1630	1620
<b>13,750.00 – 14,249.99</b>	14,000	1120	560	1680	10	1130	560	1690	1680
<b>14,250.00 – 14,749.99</b>	14,500	1160	580	1740	10	1170	580	1750	1740
<b>14,750.00 – 15,249.99</b>	15,000	1200	600	1800	30	1230	600	1830	1800
<b>15,250.00 – 15,749.99</b>	15,500	1240	620	1860	30	1270	620	1890	1860
<b>15,750.00 – 16,249.99</b>	16,000	1280	640	1920	30	1310	640	1950	1920
<b>16, 250.00 – 16,749.99</b>	16,500	1320	660	1980	30	1350	660	2010	1980
<b>16,750.00 – 17,249.99</b>	17,000	1360	680	2040	30	1390	680	2070	2040
<b>17,250.00 – 17,749.99</b>	17,500	1400	700	2100	30	1430	700	2130	2100
<b>17,750.00 – 18,249.99</b>	18,000	1440	720	2160	30	1470	720	2190	2160
<b>18,250.00 – 18,749.99</b>	18,500	1480	740	2220	30	1510	740	2250	2220
<b>18,750.00 – 19,249.99</b>	19,000	1520	760	2280	30	1550	760	2310	2280
<b>19,250.00 – 19,749.99</b>	19,500	1560	780	2340	30	1590	780	2370	2340
<b>19,750.00 and above</b>	20,000	1600	800	2400	30	1630	800	2430	2400

\*The contribution of the Non-Working Spouse shall be based on 50% of the Monthly Salary Credit of his/her working spouse.

## HOME DEVELOPMENT MUTUAL FUND



Source:

[http://www.pagibigfund.gov.ph/DLForms/providentrelated/PFF053\\_Member'sContributionRemittanceForm\\_V03.pdf](http://www.pagibigfund.gov.ph/DLForms/providentrelated/PFF053_Member'sContributionRemittanceForm_V03.pdf)

The Home Development Mutual Fund (HDMF), more popularly known as Pag-IBIG (*Pagtutulungan sa kinabukasan: Ikaw, Bangko, Industriya at Gobyerno*) Fund, is a national savings program and an affordable shelter financing for the Filipino worker.

### Rate of Membership Savings

MONTHLY COMPENSATION (Basic + COLA)	CONTRIBUTION RATES		
	Employee Share	Employer Share	TOTAL
<b>P 1, 500 and below</b>	1%	2%	3%
<b>Over P 1, 500</b>	2%	2%	4%

## NATIONAL HEALTH INSURANCE PROGRAM

The National Health Insurance Program (NHIP) was established to provide health insurance coverage and ensure affordable, acceptable, available and accessible health care services for all citizens of the Philippines. The Philippine Health Insurance Corporation (PhilHealth), a tax-exempt government corporation attached to the Department of Health (DOH), is the mandated administrator of the NHIP under the National Health Insurance Act of 1995 (Republic Act No. 7875, as amended).

Source: [https://www.philhealth.gov.ph/news/2019/new\\_contri.php](https://www.philhealth.gov.ph/news/2019/new_contri.php)

### Premium Contributions for Employed Sector Effective December 2019

Year	Monthly Basic Salary	Premium Rate	Monthly Premium
<b>2019</b>	P10,000.00	<b>2.75%</b>	P275.00
	P10,000.01 to P49,999.99		P275.00 to P1,375.00
	P50,000.00		P1,375.00
<b>2020</b>	P10,000.00	<b>3.00%</b>	P300.00
	P10,000.01 to P59,999.99		P300.00 to P1,800.00
	P60,000.00		P1,800.00
<b>2021</b>	P10,000.00	<b>3.50%</b>	P350.00
	P10,000.01 to P69,999.99		P350.00 to P2,450.00
	P70,000.00		P2,450.00
<b>2022</b>	P10,000.00	<b>4.00%</b>	P400.00
	P10,000.01 to P79,999.99		P400.00 to P3,200.00
	P80,000.00		P3,200.00
<b>2023</b>	P10,000.00	<b>4.50%</b>	P450.00
	P10,000.01 to P89,999.99		P450.00 to P4,050.00
	P90,000.00		P4,050.00
<b>2024 to 2025</b>	P10,000.00	<b>5.00%</b>	P500.00
	P10,000.01 to P99,999.99		P500.00 to P5,000.00
	P100,000.00		P5,000.00

Per PhilHealth Circular No. 2019-0009

#### Premium Contributions for Kasambahay:

The premium contributions of the Kasambahay shall be shouldered solely by the employer. However, if the Kasambahay is receiving a monthly salary of five thousand pesos (P5,000.00) or above, the Kasambahay shall pay his/her proportionate share.

\*Employee share represents half of the total monthly premium while the other half is shouldered by the employer.

## AVERAGE MONTHLY WAGE RATES OF TIME-RATE WORKERS ON FULL-TIME BASIS IN SELECTED INDUSTRIES AND OCCUPATIONS



Accommodation and Food Services	
Accountants & Auditors	19,693
Accounting & Bookkeeping clerks	14,857
Cleaning & Housekeeping Supervisors	13,705
Cooks	12,711
Receptionists and Information Clerks	12,345
Helpers & Cleaners	11,638
Waiters, waitresses & Bartenders	11,436
Service Crew	11,237
Unskilled Workers excl Janitors, Freight Handlers & Messengers	10,624

Manufacture of Basic Metal	
Manufacturing Supervisors	26,820
Accounting & Bookkeeping clerks	18,138
Metal Processing Plant Operators	13,707
Sheet-metal workers	13,134
Metal molders & Core Makers	12,901
Unskilled Workers excl Janitors, Freight Handlers & Messengers	11,600

BPO Call Center Activities (Voice)	
Applications Programmers	51,224
Computer Engineers	47,337
ICT User Support Technicians	29,648
Contact Center Information Clerks	25,344
Accounting and Bookkeeping Clerks	17,989
Unskilled Workers excl Janitors, Freight Handlers & Messengers	16,554

BPO Computer Programming, Consultancy and Information Services	
Systems Analysts	54,381
Applications Programmers	42,923
Electronics Engineers	40,473
Telecommunications Engineers	36,058
ICT Operations Technicians	33,910
ICT User Support Technicians	31,527
Computer Network Professionals	31,105
Electronics Engineering Technicians	30,284
Accounting and Bookkeeping Clerks	20,949
Data Entry Clerks	15,860



Unskilled Workers excl Janitors, Freight Handlers & Messengers	14,501
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<b>BPO Medical Transcription Activities</b>	
Computer Engineers	38,378
Medical Transcriptionists	22,316
Accounting and Bookkeeping Clerks	19,205
ICT User Support Technicians	18,015
Applications Programmers	14,297
Unskilled Workers excl Janitors, Freight Handlers & Messengers	13,532

<b>BPO Publishing Activities</b>	
Production Supervisors and General Foremen	25,792
Journalists	20,983
Accounting and Bookkeeping Clerks	19,790
Coding, Proof-Reading and Related Clerks	18,832
Pre-Press Technicians	17,389
Sign Writers, Decorative Painters, Engravers and Ecthers	16,723
Print Finishing and Binding Workers	16,507
Mechanical Engineers	16,350
Printers	16,331
Unskilled Workers excl Janitors, Freight Handlers & Messengers	13,700

<b>BPO Publishing Activities</b>	
Production Supervisors and General Foremen	25,792
Journalists	20,983
Accounting and Bookkeeping Clerks	19,790
Coding, Proof-Reading and Related Clerks	18,832
Pre-Press Technicians	17,389
Sign Writers, Decorative Painters, Engravers and Ecthers	16,723
Print Finishing and Binding Workers	16,507
Mechanical Engineers	16,350
Printers	16,331
Unskilled Workers excl Janitors, Freight Handlers & Messengers	13,700

<b>Construction</b>	
Civil Engineers	24,000
Construction Supervisors	21,805
Accounting & Book-keeping Clerks	16,456
Bldg. & related Electricians	13,775
Plumbers, Pipe Fitters & related work	13,712
Heavy Equipment Mechanics	13,624

Insulation Workers	13,289
Stone masons, cutters, splitters & carvers	13,174
Carpenters & Joiners	12,821
Stone masons, cutters, splitters & carvers	12,819
Structural Metal Preparers, Erectors	12,491
Unskilled Workers excl Janitors, Freight Handlers & Messengers	11,732

Education	
University & Higher Educ. Teachers	26,816
Special Need Teachers incl. gifted & mentally & physically handicapped	19,389
Science & Math Teaching Professionals	19,254
Primary School Teachers	16,676
Secondary Education Teachers	16,430
Vocational Education Teachers	16,127
Early Childhood Educators	16,107
Accounting & Book-keeping Clerks	15,884
Unskilled Workers excl Janitors, Freight Handlers & Messengers	10,946

Financial and Insurance Activities	
Securities & Finance Dealers	46,903
Statisticians	38,017
Economist	37,997
Accountants & Auditors	26,797
Contact Center Information Clerk	23,239
Statistical & Financial Clerks	19,949
Bank Tellers	18,648
Debt Collectors & Related Workers	17,150
Accounting & Book-keeping Clerks	16,533
Accounting Associate Professional	16,516
Unskilled Workers excl Janitors, Freight Handlers & Messengers	10,997

Manufacture of Food Products	
Food Techno-logist	24,219
Manufacturing Supervisors	22,333
Chemical Engineering Technicians	18,233
Quality Assurance Inspector	16,823
Accounting and Bookkeeping Clerks	16,001
Food & Related Products Machine Operators	13,425
Production Clerks	12,239
Food Processing & Related Trades Workers	12,196
Unskilled Workers excl. Janitors, Freight Handlers and Messengers	10,603

<b>Human Health &amp; Social Work</b>	
Specialist Medical Practitioner	54,090
Medical Doctor	33,592
Dentist	28,123
Physio-therapist	15,572
Medical Technologist	15,077
Professional Nurse	14,942
Medical Equipment Technician	14,801
Nutritionist & Dietician	13,935
Professional Midwives	12,630
Unskilled Workers excl. Janitors, Freight Handlers & Messengers	11,581

<b>Manufacture of Plastic Products</b>	
Chemical Engineer	24,261
Mechanical Engineers	20,234
Manufacturing Supervisor	20,021
Accounting & Bookkeeping Clerks	15,954
Chemical Engineering Technicians	14,850
Quality Inspectors	13,976
Production Clerks	12,626
Plastic Products Machine Operators	12,046
Unskilled Workers excl. Janitors, Freight Handlers and Messengers	12,014

<b>Manufacture of Rubber Products</b>	
Manufacturing Supervisors	26,135
Chemical Engineers	25,339
Mechanical Engineers	20,988
Accounting & Bookkeeping Clerks	17,878
Chemical Engineering Technicians	15,346
Production Clerks	14,664
Rubber Products Machine Operators	13,719
Quality Inspectors	13,218
Unskilled Workers excl. Janitors, Freight Handlers and Messengers	11,399

<b>Information and Communication: Telecommunications</b>	
Accounting and Bookkeeping Clerks	29,732
Contact Center Information Clerks	29,181
Information and Communications Technology Installers and Servicers	49,067
Information and Communications Technology Service Managers	37,320
Telecommunications Engineering Technicians	17,183

Telecommunications Engineers	49,770
Telephone Switchboard Operators	14,414
Unskilled Workers excl Janitors, Freight Handlers & Messengers	11,111

<b>Information and Communication: Animated Films and Cartoon Productions</b>	
Accounting and Bookkeeping Clerks	15,743
Film, Stage and Related Directors and Producers	27,381
Graphic and Multimedia Designers	16,891
Unskilled Workers excl Janitors, Freight Handlers & Messengers	13,046

<b>Information and Communication: Publishing Activities</b>	
Accounting and Bookkeeping Clerks	19,790
Coding, Proof-Reading and Related Clerks	18,832
Journalists	20,983
Mechanical Engineers	16,350
Pre-Press Technicians	17,389
Print Finishing and Binding Workers	16,507
Printers	16,331
Production Supervisors & Gen. Foreman	25,792
Sign Writers, Decorative Painters, Engravers and Etchers	16,723
Unskilled Workers excl Janitors, Freight Handlers & Messengers	13,700

<b>Land Transportation and Transport via Pipelines</b>	
Road Transport Service Supervisors	18,916
Accounting and Bookkeeping Clerks	15,275
Heavy Truck and Lorry Drivers	13,898
Transport Clerks	12,980
Freight Handlers	12,138
Unskilled Workers excl Janitors, Freight Handlers & Messengers	12,013
Motor Vehicle Mechanics and Repairers	11,975

<b>Transport via Buses</b>	
Bus Drivers	16,004
Road Transport Service Supervisors	15,944
Bus Inspectors	13,803
Accounting and Bookkeeping Clerks	13,563
Transport Clerks	13,351
Motor Vehicle Mechanics and Repairers	12,457
Travel Consultants and Clerks	11,626
Transport Conductors	11,404
Unskilled Workers excl Janitors, Freight Handlers & Messengers	10,065

<b>Air Transport</b>	
Aircraft Pilots, Navigators and Flight Engineers	128,348
Air Transport Service Supervisors	36,726
Travel Consultants and Clerks	36,503
Aircraft Engine Mechanics and Repairers	28,455
Accounting and Bookkeeping Clerks	21,101
Travel Attendants and Travel Stewards	16,847
Freight Handlers	15,010
Transport Clerks	14,840
Unskilled Workers excl Janitors, Freight Handlers & Messengers	14,691

<b>Water Transport</b>	
Ships Engineers	28,073
Ship Deck Officers and Pilots	25,540
Maritime Transport Service Supervisors	23,306
Accounting and Bookkeeping Clerks	17,536
Industrial Machinery Mechanics and Repairers	17,218
Transport Clerks	15,033
Travel Attendants and Travel Stewards	14,069
Ticket Issuing/ Travel Clerks	13,680
Ships' Deck Crews and Related Workers	13,562
Unskilled Workers excl Janitors, Freight Handlers & Messengers	13,372
Freight Handlers	10,786

<b>Warehouse and Support Activities for Transportation</b>	
Clearing and Forwarding Agents	24,407
Accounting and Bookkeeping Clerks	18,133
Heavy Truck and Lorry Drivers	16,141
Freight Handlers	12,395
Unskilled Workers excl Janitors, Freight Handlers & Messengers	11,367

<b>Manufacture of Wood Products</b>	
Mfg. Supervisors	18,043
Accounting & Bookkeeping Clerks	12,899
Wood-working machine Setters & Setter-Operators	10,500
Production Clerks	10,470
Wood Processing Plant Operators	10,368
Unskilled Workers excl. Janitors, Freight Handlers and Messengers	10,198
Wood & related Products Assemblers	9,910
Wood Treaters	8,919

Source of data: <https://nwpc.dole.gov.ph/publication/monographs/>

## NUMBER OF GRADUATES PER FIELD



Source: <https://ched.gov.ph/wp-content/uploads/2019-Graduates-by-Discipline.pdf>

DISCIPLINE GROUP	S.Y. 2013-14	S.Y. 2014-15	S.Y. 2015-16	S.Y. 2016-17	S.Y. 2017-18	S.Y. 2018-19
<b>Agricultural, Forestry, Fisheries, Vet Med.</b>	13,986	16,906	21,209	24,210	26,773	26,259
<b>Architectural and Town Planning</b>	2,849	3,718	3,951	4,828	5,900	5,697
<b>Business Administration and Related</b>	169,846	185,358	185,858	202,895	207,178	233,194
<b>Education and Teacher Training</b>	98,277	110,320	118,567	138,496	162,900	169,832
<b>Engineering and Technology</b>	63,539	70,646	76,423	82,794	86,860	87,083
<b>Fine and Applied Arts</b>	3,342	4,112	2,945	4,100	4,465	3,572
<b>General</b>	773	1,475	1,969	1,468	581	575
<b>Home Economics</b>	1,237	1,214	1,450	1,236	970	1,256
<b>Humanities</b>	5,998	7,004	6,561	6,877	7,947	9,397
<b>Information Technology</b>	72,976	74,477	77,250	73,646	77,747	81,477
<b>Law and Jurisprudence</b>	2,649	2,729	2,845	2,613	3,091	3,246
<b>Maritime</b>	23,401	26,040	18,322	21,561	17,634	16,871
<b>Mass Communication and Documentation</b>	7,246	7,912	7,327	8,230	8,436	8,638
<b>Mathematics</b>	2,428	2,698	2,736	3,034	3,446	3,192
<b>Medical and Allied</b>	50,513	44,746	41,805	43,012	42,425	45,301
<b>Natural Science</b>	6,094	6,966	6,828	7,160	8,693	8,249
<b>Other Disciplines</b>	27,269	30,026	32,500	37,799	42,293	46,645
<b>Religion and Theology</b>	1,862	2,415	1,788	1,746	1,850	2,059
<b>Service Trades</b>	10,630	11,772	13,217	15,205	16,947	17,690
<b>Social and Behavioral Science</b>	18,831	21,160	22,281	22,324	25,099	26,240
<b>Trade, Craft and Industrial</b>	1,542	382	141	93	75	103
<b>TOTAL</b>	<b>585,288</b>	<b>632,076</b>	<b>645,973</b>	<b>703,327</b>	<b>751,310</b>	<b>796,576</b>

## Education

The Philippines has both private and public school systems for elementary, secondary and college levels. The public schools are subsidized by the Government, fees are minimal and teaching is done in English and Filipino. The normal school year is from June to March.

DepEd supervises all elementary and secondary education institutions, including alternative learning systems while CHED oversees tertiary and graduate education. TESDA handles technical and vocational education institutions.

<http://www.deped.gov.ph/>

<http://ched.gov.ph/>

<http://www.tesda.gov.ph/>

Find out the top performing schools in the Philippines by the passing rates of the relevant board exam: <http://www.finduniversity.ph/top-schools-by-exams-results/>

There are international schools which offer international curricula in the Philippines. Below are some of the international schools in Metro Manila:

School	Location	Website	Curriculum
Brent International School Manila	Laguna, Pasig, Baguio, Subic	<a href="http://www.brent.edu.ph">www.brent.edu.ph</a>	International
Manila Japanese School	Taguig	<a href="http://www.mjs.org.ph">www.mjs.org.ph</a>	International, Japanese
International School Manila	Taguig	<a href="http://www.ismanila.org.ph">www.ismanila.org.ph</a>	International, American
Reedley International School	Pasig	<a href="http://www.reedleyschool.edu.ph">www.reedleyschool.edu.ph</a>	Singaporean, Filipino, American
German European School	Parañaque	<a href="http://www.gesm.org">www.gesm.org</a>	International, German
Xavier School	San Juan	<a href="http://www.xs.edu.ph">www.xs.edu.ph</a>	International, Catholic, Jesuit, Chinese-Filipino
The British School Manila	Taguig	<a href="http://www.britishmanila.org">www.britishmanila.org</a>	International, British
Australian International School	Makati	<a href="http://www.aismanila.org">www.aismanila.org</a>	Australian
Southville, International School and Colleges	Las Piñas, Parañaque	<a href="http://www.southville.edu.ph">www.southville.edu.ph</a>	International, British
MIT International School	Muntinlupa	<a href="http://www.mitis.edu.ph">www.mitis.edu.ph</a>	British
Korean International School	Taguig	<a href="http://www.koreanis.org.ph">www.koreanis.org.ph</a>	International, Korean
International British Academy	Cavite	<a href="http://www.iba.edu.ph">www.iba.edu.ph</a>	International, British, Christian
Eton International School	Manila	<a href="http://www.eton.edu.ph">www.eton.edu.ph</a>	International
Singapore School Manila	Parañaque	<a href="http://www.singaporeschoolmanila.com">www.singaporeschoolmanila.com</a>	Singaporean, International
CIE British School	Makati	<a href="http://www.cie.edu">www.cie.edu</a>	British
South Mansfield College	Muntinlupa	<a href="http://www.smc.edu.ph">www.smc.edu.ph</a>	International, American, British
Chinese International School Manila	Taguig	<a href="http://www.cismanila.org">www.cismanila.org</a>	International, Chinese
Domuschola International School	Pasig	<a href="http://www.domuschola.edu.ph">www.domuschola.edu.ph</a>	International

<https://www.international-schools-database.com/in/manila>

## IMPORTATION

You may calculate an estimate of your duties and taxes payable through the Tax Calculator of the Bureau of Customs: [https://customs.gov.ph/boc\\_tax\\_calc\\_informal.php](https://customs.gov.ph/boc_tax_calc_informal.php)

**Value Added Tax: 12%**

- Brokerage fee of 700 pesos will be applied to packages sent thru courier e.g. FedEx, DHL, UPS, etc. as basis for the computation of VAT.
- To determine the insurance, use 2% of the FOB or FCA for general cargo and 4% for dangerous cargo.
- To determine the updated exchange rate, visit <http://customs.gov.ph/>
- To identify the applicable rate of duty, refer to the Tariff Finder, click MFN and provide description of the product at <https://finder.tariffcommission.gov.ph/>
- To identify the applicable excise tax, refer to the Excise Tax Rates at <https://www.bir.gov.ph/index.php/tax-information/excise-tax.html>

## MAILING RATES

DOMESTIC Ordinary Mail (In PhP)			
Weight	Intra Province	Inter-Land	Inter-Air
<b>01-50</b>	35.00	41.00	46.00
<b>51-100</b>	56.00	62.00	68.00
<b>101-250</b>	68.00	73.00	79.00
<b>251-500</b>	79.00	84.00	90.00
<b>501-1000</b>	90.00	107.00	129.00
<b>1001-1500</b>	107.00	124.00	152.00
<b>1501-2000</b>	124.00	140.00	168.00

INTERNATIONAL (In PhP)				
Weight	Zone 1 - Asia	Zone 2 – Middle East and Pacific Countries	Zone 3 – Europe, America and US Territories	Zone 4 – Africa, Central & South America and The Caribbean
<b>01-20</b>	115.00	120.00	125.00	130.00
<b>21-50</b>	150.00	162.00	175.00	180.00
<b>51-100</b>	210.00	233.00	261.00	266.00
<b>101-250</b>	390.00	445.00	541.00	563.00
<b>251-500</b>	690.00	800.00	1,011.00	1,062.00
<b>501-1000</b>	1,285.00	1,532.00	1,958.00	2,053.00
<b>1001-1500</b>	1,880.00	2,266.00	2,904.00	3,044.00
<b>1501-2000</b>	2,470.00	2,999.00	3,850.00	4,041.00

Source: <https://www.phlpost.gov.ph/advisory.php?id=64>



## TELECOMMUNICATION RATES

Sources:

<http://www.globe.com.ph>

<http://pldthome.com>

<http://www.suncellular.com.ph>

<http://www.smart.com.ph>

Service Provider	Landline		Internet
	Residential	Business	
<b>Globe</b>	Starts at P599.00 / month*	Starts at P 599.00 / month*	Starts at P 1,299.00 w/ landline
<b>PLDT</b>	Starts at P600.00 / month*	Starts at P 1,600.00 / month*	Starts at P 1,299.00 w/ landline
<b>Sun Cellular</b>	-	-	Starts at P 1,395.00

### Mobile Phone Rates\*

Service Provider	Standard Call Rate Per Minute Local	Standard Call Rate Per Minute International	Standard Text Rates Local	Standard Text Rates International
<b>Globe</b>	P 6.50 – P7.50	USD 0.40	P 1.00/ 160 char	P15.00 / 160 char
<b>Smart Telecom</b>	P 6.50 – P7.50	USD 0.40	P 1.00/ 160 char	P15.00 / 160 char
<b>Talk N' Text</b>	P 6.50 – P 7.50	USD 0.40	P 1.00/ 160 char	P 15.00 / 160 char
<b>Sun Cellular</b>	P 5.50 – P 6.50	USD 0.40	P 1.00/ 160 char	P15.00 / 160 char
<b>PLDT</b>	P 5.10 – P 6.50	USD 0.40	P 1.00/ 160 char	P15.00 / 160 char

\*As of March 2021

## WATER RESOURCES

For the list of water resources and water distribution companies per region, please visit this link:

<http://www.nwrp.gov.ph/index.php/products-and-services/water-resources-region-map>

## OIL MONITOR

To check for current applicable rates, please see links provided below:

<b>World Oil Monitor</b>	<a href="https://www.doe.gov.ph/retail-pump-prices-metro-manila?q=oil-monitor">https://www.doe.gov.ph/retail-pump-prices-metro-manila?q=oil-monitor</a>
<b>Domestic Oil Price</b>	<a href="https://www.doe.gov.ph/price-monitoring-charts?q=retail-pump-prices-metro-manila">https://www.doe.gov.ph/price-monitoring-charts?q=retail-pump-prices-metro-manila</a>
<b>LPG</b>	<a href="https://www.doe.gov.ph/price-monitoring-charts?q=lpg-monitor">https://www.doe.gov.ph/price-monitoring-charts?q=lpg-monitor</a>

## ELECTRICITY RATES

Region	Company (ON GRID Distribution Utility)	Electricity Price	Generation Charge (Php/kWh)	Transmission Charge (Php/kWh)	Distribution Charge (Php/kWh)	Metering Charge	Systems Loss Charge (Php/kWh)
CAR	BENECO	8.14	4.52	0.88	0.46	0.32	0.56
CARAGA	ANECO	8.36	4.67	0.91	0.46	0.32	0.73
	SIARELCO	7.99	2.8	0.96	1.06	0.58	0.35
NCR	MERALCO	4.42	3.92	0.84	1	0.34	0.42
10	FIBECO	9.77	5.37	0.97	0.58	0.43	0.85
11	DASURECO	8.05	4.33	0.31	0.58	0.43	0.66
12	SOCOTECO I	9.22	5.32	0.88	0.46	0.32	0.71
	COTELCO	9.1	4.52	0.77	0.58	0.43	0.77
3	PELCO 2	9.86	4.45	1	0.46	0.32	0.8
	NEECO 2 AREA II	9.5	5.39	0.86	0.58	0.43	0.61
	TARELCO I	8.91	4.41	0.87	0.58	0.43	0.65
	NEECO 2 AREA i	8.57	4.66	1.1	0.58	0.43	0.64
	TARELCO 2	8.37	3.78	0.83	0.58	0.43	0.56
	PELCO I	7.2	3.68	0.77	0.58	0.43	0
4-A	FLECO	8.83	4.08	0.7	0.51	0.37	0.77
	BATELEC 2	8.3	4.15	0.8	0.27	0.35	0.78
5	CASURECO 1	10.36	4.38	1.26	0.84	0.46	0.86
	SURECO 2	8.47	3.49	1.66	0.7	0.52	0.71
	CASURECO 2	8.28	4.26	1	0.46	0.32	0.79
6	NONECO	9.98	5.58	0.55	0.58	0.43	0.74
	CENECO	9.63	5.9	0.53	0.27	0.35	0.99
7	NORECO 1	10.32	5.24	0.82	0.84	0.35	0.93

Source of data: <http://www.kuryente.org.ph/ranking>

## COVID – 19 TESTS

PHILIPPINE GENERAL HOSPITAL (MANILA)	
RT-PCR WALK IN	Php1,800.00
RT-PCR DRIVE THRU	Php3,800.00
ONLINE INQUIRY: <a href="mailto:opswab.uppgh@up.edu.ph">opswab.uppgh@up.edu.ph</a>	
PHILIPPINE AIRPORT DIAGNOSTIC LABORATORY (PASAY)	
RT-PCR 24H	Php5,000.00
RT-PCR 48H	Php4,000.00
RAPID ANTIGEN TEST	Php1,500.00
RAPID ANTIBODY TEST	Php1,200.00
CONTACT: (632) 8251-5868	
WALK-IN 24/7, DRIVE THRU 8AM-5PM	
CARDINAL SANTOS MEDICAL CENTER	
RT-PCR	Php3,750.00
RAPID ANTIGEN	Php1,700.00
ONLINEBOOKING: <a href="http://www.csmceconsult.com">www.csmceconsult.com</a>	
MAKATI MEDICAL CENTER	
RT-PCR OUTPATIENT	Php5,000.00
RT-PCR DRIVE THRU	Php5,000.00
RT-PCR HOUSE CALL/HOME SERVICE (plus House Call Fee and Transportation Fee)	Php5,000.00
RAPID ANTIGEN TEST	Php2,500.00
RAPID ANTIBODY TEST	Php1,800.00
CONTACT: (632) 8888-8999	
ST. LUKE'S MEDICAL CENTER - BONIFACIO GLOBAL CITY	
DRIVE THRU RT-PCR	Php5,000.00
OPD/WALK-IN RT-PCR	Php4,300.00
ONLINE BOOKING: <a href="https://ehub.stlukesmedicalcenter.com.ph/">https://ehub.stlukesmedicalcenter.com.ph/</a>	
CONTACT: (632) 8789-7700	