

## Tax in a dot

Revised threshold on tax-exempt clothing allowance and rules on tax-exemption of employee achievement awards



## Stay ahead with essential tax updates

*Prepared by Deloitte Philippines' tax professionals, this newsletter is crafted to provide you with timely and concise information, helping you stay compliant and strategically informed.*



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## Revised threshold on tax-exempt clothing allowance and rules on tax-exemption of employee achievement awards

The Bureau of Internal Revenue further amends the *de minimis* benefits provisions of Revenue Regulations No. 02-98, as amended, increasing the clothing allowance threshold and relaxing conditions for employee achievement awards:

- Tax-exempt *de minimis* benefits for uniform and clothing allowance has increased from P6,000 to P7,000 per annum.
- Tax exemption of employee's achievement awards with an annual monetary value not exceeding P10,000 is now allowed to be given

in any form – whether in cash, gift certificate, or any tangible personal property. Under previous rules, tax exemption only applies for awards given in tangible form other than cash or gift certificate.

*Please see attached Revenue Regulations No. 4-2025 for your reference, effective on 14 February 2025.*

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Should you have any comments or questions, please contact our Tax & Legal Partners:



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