



31 January 2018

**MEMORANDUM NO. 4**  
Series of 2018

**T O: All Faculty & Staff**

**R E: Authorized Deductions and Net Take Home Pay**

This is to inform all VSU Regular employees on Permanent, Temporary or Substitute status, and Casual and Contractual employees charged to General Fund, that effective February 1, 2018 the payroll in-charge will ascertain that the minimum net take home pay of VSU employees will be P 5,000.00 and will deduct only the authorized deductions as mandated in the General Provisions Sec. 48 of the General Appropriations Act Fiscal Year 2018, RA 10964 which is quoted below:

*Sec. 48. Authorized Deductions. Deductions from salaries and other benefits accruing to a government employee, chargeable against the appropriations for Personnel Services, may be allowed for the payment of an individual employee's contributions or obligations due to the following, and in the order of preference stated below:*

- (a) The BIR, PHILHEALTH, GSIS and HDMF;*
- (b) Non-stock savings and loan associations and mutual benefit associations duly operating under existing laws and cooperatives which are managed by and/or for the benefit of government employees;*
- (c) Associations or provident funds organized and managed by government employees for their benefit and welfare;*
- (d) GFIs authorized by law and accredited by appropriate government regulating bodies to engage in lending;*
- (e) Licensed insurance companies; and*
- (f) Thrift banks and rural banks accredited by the BSP.*

*In no case shall the foregoing deductions reduce the employee's monthly net take home pay to an amount lower than Five Thousand Pesos (P5,000).*

For your information and guidance.

*Schan - anpac*  
**REMBERTO A. PATINDOL** *131*  
Vice President for Administration and Finance

cc: Office of the President  
Records Office  
File