

BDB Law

DU-BALADAD AND ASSOCIATES

ADVISORY

SERIES OF 2025

INCREASE IN DE-MINIMIS
BENEFITS CEILING

BUREAU OF INTERNAL REVENUE
Revenue Regulation No. 29-2025
December 22, 2025

INCREASE IN DE-MINIMIS BENEFITS CEILING

De Minimis Benefit	Previous Threshold	New Threshold
Monetized unused vacation leave credits of private employees	Not exceeding 10 days during the year	Not exceeding 12 days during the year
Medical cash allowance to dependents of employees	₱1,500.00 per semester	₱2,000.00 per semester
Rice subsidy	₱2,000.00 per month	₱2,500.00 per month
Uniform and clothing allowance	₱7,000.00 per year	₱8,000.00 per year
Actual medical assistance	₱10,000.00 per year	₱12,000.00 per year
Laundry allowance	₱300.00 per month	₱400.00 per month
Employee's achievement awards	₱10,000.00 per year	₱12,000.00 per year
Gifts given during Christmas and major anniversary celebrations	₱5,000.00 per year	₱6,000.00 per year
Daily meal allowance for overtime work and night/graveyard shift	Not exceeding 25% of the basic minimum wage	Not exceeding 30% of the basic minimum wage
Benefits received by an employee by virtue of a collective bargaining agreement and productivity incentive scheme	₱10,000.00 per year	₱12,000.00 per year

Effectivity:

This shall take effect on **January 6, 2026** (after 15 days following its publication in the BIR Official Website on December 22, 2025).

Source:
Revenue Regulations No. 29-2025
December 22, 2025

Learn more:

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Du-Baladad and Associates (BDB Law) is a multi-awarded, global tax law firm in the Philippines that offers services around 3 major areas of practice – **tax, legal and consulting.**

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