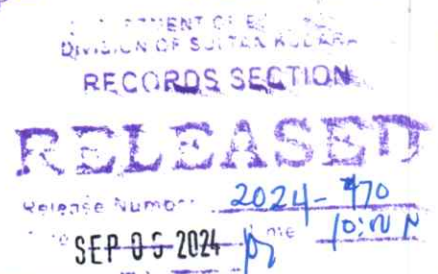




Republic of the Philippines
Department of Education
REGION XII
DIVISION OF SULTAN KUDARAT



August 28, 2024

Division MEMORANDUM
OSDS-PSU No. **160** s. 2024

GSIS Mandatory Deduction for Personal Share of all Public Schools' Substitute Teachers Effective School Year 2024-2025

To: **Chiefs of Functional Divisions
Section and Unit Heads
District Supervisors/Principals In-Charge
Elementary and Secondary School Administrators
Substitute Teachers
This Division**

1. This Office informs all concerned that effective School Year 2024 -2025, public school substitute teachers shall be subject to mandatory GSIS deductions, as required by Republic Act No. 8291 (GSIS Act of 1997), which mandates contributions from all government employees, including both employer and employee shares.
2. The personal share of GSIS contribution for all public schools' substitute teachers will be deducted from their salaries. The contribution amount will be based on a percentage of the substitute teachers' monthly compensation as prescribed by the GSIS. This deduction is to be accurately computed and remitted to the GSIS on a monthly basis.
3. To ensure proper implementation, Payroll In-charge is responsible for accurately computing the personal share of GSIS contribution for each substitute teacher based on their monthly compensation and deduct the computed amount from their monthly salaries and ensure that the deducted contribution is remitted to the GSIS in a timely manner, adhering to the prescribed deadlines.
4. Additionally, it is essential that all substitute teachers are informed about this mandatory deduction and the impact on their monthly earnings.
5. For any questions or clarifications, please contact Ms. Jennifer C. Arcibal at jennifer.casamorin@deped.gov.ph
6. For the information and guidance of all concerned.

By the authority of the Schools Division Superintendent.

MEILROSE B. PERALTA, EdD
Assistant Schools Division Superintendent

CRISPIN A. SOLIVEN JR., CESE
Schools Division Superintendent

Encl/s.: None
Reference: RA 8291



Address: Kenram, Isulan, Sultan Kudarat
Telephone No.: (064) 471 1007
Website: <https://depedsultankudarat.org> **Email:** depedsk.r12@deped.gov.ph





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To be indicated in the Perpetual Index under the following subjects:

MANDATORY DEDUCTION

PERSONAL SHARE

SUBSTITUTE TEACHERS

JCA/OSDS-PSU/DM- GSIS Mandatory Deduction for Personal Share of all Public Schools' Substitute Teachers
Effective School Year 2024-2025 /DSK-DIT-DivMemo-v2r0.0e01.08.21 /August 28, 2024



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