

4. The number of actual lecture/training hours may include the number of hours spent in checking or grading course assignments and activities but not to exceed **two (2) hours**. This should be supported with the approved course design and required output/s from the Resource Speaker.
5. Preparation hours refer to any of but not limited to the following: conduct of learning needs assessment; planning and preparation of learning activities and materials; and preparation of presentation materials. The preparation hours to be credited for total lecture/training hours that are four (4) hours or less is **one (1) hour** while for lecture/training hours that are more than four (4) hours is **two (2) hours**.
6. A 10% withholding tax shall be deducted from the honorarium, in conformity with the Bureau of Internal Revenue Memorandum Circular No. 5 – 2006.
7. Sample computation for honoraria for Outsourced Resource Speakers from the **public sector** based on the present year salary schedule is provided below:

- a. Position: Director IV with monthly salary rate of SG 28, Step 2
- b. Resource Speaker Evaluation: Excellent
- c. Actual lecture hours: 12

$$\begin{aligned} \text{Honorarium} &= (0.023) \text{ (MSR) (T)} \\ &= (0.023) \text{ (Php 147,800) (14)} \end{aligned}$$

$$\text{Honorarium} = \text{Php 47,591.60}$$

$$\text{Net (Less 10\% tax)} = \text{Php 42,832.44}$$

8. Sample computation for honoraria for outsourced resource speakers from the **private sector** based on the present year salary schedule is provided below:

- a. Qualification: Master's Degree Holder
- b. Resource Speaker Evaluation: Excellent
- c. Actual lecture hours: 2

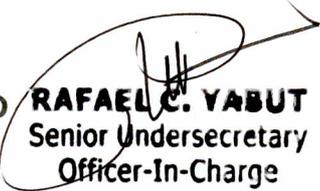
$$\begin{aligned} \text{Honorarium} &= (0.023) \text{ (MSR) (T)} \\ &= (0.023) \text{ (Php 113,891) (3)} \end{aligned}$$

$$\text{Honorarium} = \text{Php 7,858.48}$$

$$\text{Net (Less 10\% tax)} = \text{Php 7,072.63}$$

This order supersedes all issuances inconsistent herewith and shall take effect immediately.

ROGER G. MERCADO
Acting Secretary


RAFAEL C. YABUT
Senior Undersecretary
Officer-In-Charge