



# APPLICATION FOR PENALTY DISCOUNT ON PROVIDENT OBLIGATION

(For Unregistered/Delinquent Employer)

EMPLOYER/BUSINESS NAME	Pag-IBIG EMPLOYER ID No./ REGISTRATION TRACKING NUMBER																				
EMPLOYER/BUSINESS ADDRESS	DATE FILED																				
DATE OF REGISTRATION WITH CONCERNED AGENCIES (SEC/DTI/CDA)	START OF BUSINESS OPERATION <table style="width: 100%; text-align: center;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> <tr> <td>m</td><td>m</td><td>d</td><td>d</td><td>y</td><td>y</td><td>y</td><td>y</td><td></td><td></td> </tr> </table>											m	m	d	d	y	y	y	y		
m	m	d	d	y	y	y	y														
REASON FOR FAILURE TO REGISTER COVERED EMPLOYEES AND/OR REMIT THE REQUIRED MEMBERSHIP SAVINGS	TELEPHONE NUMBER																				
	WITH PREVIOUS AVAILMENT OF PENALTY CONDONATION <input type="checkbox"/> YES <input type="checkbox"/> NO																				

### APPLICATION AGREEMENT

I hereby certify that I have read and understood the contents hereof, including the guidelines and instructions indicated at the back portion of this form. I further certify that all information I have indicated herein and statements declared in the payroll, remittance form and other documents submitted to the Fund are true and correct to the best of my knowledge and belief, and that my signature appearing herein is genuine and authentic.

I shall abide with all the applicable rules and regulations governing the penalty discount and payment scheme that the Fund shall promulgate from time to time. In case of falsification, misrepresentation or any similar acts committed by me, Pag-IBIG Fund shall automatically disapprove and/or cancel this application. In the event of non-compliance to the guidelines governing this program, I understand that the Fund shall automatically terminate the payment scheme and re-impose all penalties discounted, and we shall continue to incur penalties on unremitted Membership Savings and shall be held criminally liable and prosecuted in accordance with the penal provisions of R.A. 9679, and other relevant laws.

\_\_\_\_\_  
HEAD OF OFFICE/AUTHORIZED REPRESENTATIVE  
(Signature over Printed Name)

\_\_\_\_\_  
Designation/Position

\_\_\_\_\_  
Date

### THIS PORTION IS FOR Pag-IBIG FUND USE ONLY

RECEIVED BY	REMARKS	DATE
<b>COMPUTATION OF TOTAL PROVIDENT OBLIGATION</b>		
DETAILS	AMOUNT	COMPUTED BY      DATE
PERIOD COVERED (From _____ To _____)		
TOTAL UNREMITTED MEMBERSHIP SAVINGS	·	
DEPRIVED DIVIDENDS	·	
TOTAL ASSESSED PENALTIES (TAP)	·	REVIEWED BY      DATE
LESS:		
INITIAL PAYMENT (PFR No. _____ PFR Date _____)	·	
TAP DISCOUNT	·	APPROVED BY      DATE
TOTAL		
PAYMENT SCHEME	<input type="checkbox"/> FULL PAYMENT <input type="checkbox"/> INSTALLMENT No. of Months _____	

**THIS FORM MAY BE REPRODUCED. NOT FOR SALE.**

## GUIDELINES AND INSTRUCTIONS

### A. Who May File

Any unregistered/delinquent employer who satisfies the following requirements:

1. The employer must pay in full the total unremitted membership savings, deprived dividends, and a minimum of 40% of the Total Assessed Penalties (TAP) as of payment date.
2. It must not have collected the membership savings from its employees but failed to remit the same.
3. If the employer has previously availed of a penalty condonation, it must have fully complied with the terms of said condonation.

### B. How To File

The applicant shall:

1. Secure and accomplish the Application for Penalty Discount on Provident Obligation (For Unregistered/Delinquent Employer) from the Pag-IBIG Branch. The application form may be downloaded from the Pag-IBIG Fund website at [www.pagibigfund.gov.ph](http://www.pagibigfund.gov.ph).
2. Submit complete application and required documents (*refer to Checklist of Requirements below*) to Pag-IBIG Branch maintaining your account.

### C. DISCOUNT ON TOTAL ASSESSED PENALTIES (TAP)

It shall be based on the percentage of cash payment on the TAP and shall be in accordance with the schedule provided in the table below:

% of Paid Penalty to TAP	Discount Rate on TAP
60%	40%
50% - <60%	20%
40% - <50%	10%

### D. PAYMENT SCHEME FOR THE BALANCE OF TAP

The balance of the penalty (i.e., less the initial payment and the discount) shall be paid in the following manner:

1. If the balance is less than P25,000.00, by full payment within seven (7) days from the date of approval of the discount.
2. If the balance is at least P25,000.00, by installment within a maximum period of twelve (12) months from the date of approval of the discount. The first installment shall be due on the 30<sup>th</sup> day from the date of approval and the succeeding due dates every 30<sup>th</sup> day thereafter.
3. The employer shall be required to issue post-dated checks to cover the 12-month installment.
4. Should the employer fail to pay any installment as it falls due, the portion of the penalty deducted from the TAP shall be re-imposed.

## CHECKLIST OF REQUIREMENTS

### IMPORTANT

1. **Pag-IBIG FUND RESERVES THE RIGHT TO REQUEST ADDITIONAL DOCUMENTS. THE PROCESSING OF PENALTY DISCOUNT SHALL COMMENCE ONLY UPON SUBMISSION OF COMPLETE DOCUMENTS.**
2. **IN ALL INSTANCES WHEREIN PHOTOCOPIES ARE SUBMITTED, THE ORIGINAL DOCUMENT MUST BE PRESENTED FOR AUTHENTICATION.**

### BASIC REQUIREMENTS

1. Application for Penalty Discount on Provident Obligation (HQP-PFF-162)
2. Submit the following:
  - a) Payroll for applicable period/SSS R-3 (Photocopy)
  - b) Pag-IBIG Fund Receipt (PFR) reflecting Required Initial Payment details (Photocopy)
  - c) Remittance File (Member's Contribution Remittance Form (MCRF, in softcopy)
3. If filing thru Authorized Representative, submit the following:
  - a) For Sole Proprietorship and Partnership
    - Special Power of Attorney (SPA)
  - b) For Corporation
    - Notarized Board Resolution/Secretary's Certificate designating the Representative to transact/negotiate with the Fund and to execute/sign documents submitted
  - c) Photocopy of at least one (1) valid ID card with photo and signature of Authorized Representative.

### ADDITIONAL REQUIREMENTS

#### For Unregistered Employer

1. Employer's Data Form (EDF) reflecting Pag-IBIG Employer ID No./Registration Tracking Number (RTN)
2. Certified true copy of applicable proof of business existence:
  - Business Permit/Mayor's Permit
  - Department of Trade and Industry (DTI) Certificate of Registration (For Sole Proprietorship)
  - Securities and Exchange Commission (SEC) Certificate of Partnership/Incorporation (For Partnership/Corporation/Foreign-Owned Corporation/Trade Association)
  - Cooperative Development Authority (CDA) Certificate (For Cooperative)