

AMENDMENT TO THE REVISED RULES AND REGULATIONS IMPLEMENTING THE PERSONAL EQUITY AND RETIREMENT ACCOUNT (PERA) OF 2008 (REVISED PERA RULES)

IRR-REPUBLIC ACT NO. 9505-AMENDMENTS, February 08, 2023

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/1d274663a41e/>

Pursuant to Section 5 of the Republic Act No. 9505, also known as the Personal Equity and Retirement Act of 2008, the following amendment to PERA Rule 7 of the Revised PERA Rules is hereby approved and issued, to wit:

"PERA Rule 7. - Maximum Annual PERA Contributions.

A. Maximum Annual PERA Contribution and Tax Incentives thereto

The maximum amount of annual contribution entitled to a five percent (5%) tax credit shall be One Hundred Thousand Pesos (P100,000.00) or its equivalent in any convertible foreign currency at the prevailing rate at the time the Administrator receives the contribution. Such maximum amount shall be increased to Two Hundred Thousand Pesos (P200,000.00) or its equivalent in any convertible foreign currency, effective 1 January 2023.

If the contributor is married, each of the spouses shall be entitled to make a maximum annual contribution as provided herein, to his/her respective PERA.

Overseas Filipinos shall be allowed to make maximum contributions double the allowable maximum amount provided herein.

xxx"

The above amendment shall take effect fifteen (15) days after its publication in a newspaper of general circulation.

Approved on FEB 08 2023.

BANGKO SENTRAL NG PILIPINAS
SECURITIES AND EXCHANGE COMMISSION

By: By:

(SGD.) FELIPE M. MEDALLA

(SGD.) EMILIO B. AQUINO

Governor

Chairman

INSURANCE COMMISSION BUREAU OF INTERNAL REVENUE

By: By:

(SGD.) DENNIS B. FUNA

(SGD.) ROMEO D. LUMAGUI, JR.

Chairman

Commissioner

DEPARTMENT OF FINANCE

By:

(SGD.) BENJAMIN E. DIOKNO

Secretary

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.