



**Licensing and Regulatory Group
Table Games Department**

BAD BEAT JACKPOT GUIDELINES

**Rev. No.: 0
Effectivity:**

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EXECUTIVE SUMMARY

The Bad Beat Jackpot Guidelines establish the regulatory framework for the operation of progressive jackpots in poker rooms across the Philippines, as governed by the Philippine Amusement and Gaming Corporation (PAGCOR). These guidelines specifically focus on Bad Beat Jackpots (BBJ), a progressive jackpot where players can win substantial payouts when a strong hand is beaten by an even stronger hand during live poker games. The guidelines aim to ensure fair practices, player protection, and transparency in managing jackpot funds.

KEY POINTS

1. Operator Approval and Compliance
2. Jackpot Fund Management
3. Payout Mechanics
4. Jackpot Rake Collection and Display
5. Awarding and Validation Procedures
6. Cessation of Progressive Jackpots

The Bad Beat Jackpot Guidelines provide a robust regulatory structure for managing and operating poker progressive jackpots in the Philippines. These guidelines ensure that jackpot funds are properly handled, payouts are transparent, and players are protected while enhancing the overall poker experience. By following these regulations, poker room operators can offer Bad Beat Jackpots in a fair, secure, and compliant manner under PAGCOR's oversight. The Bad Beat Jackpot Guidelines set forth herein and its succeeding revisions shall be adopted and/or implemented by all operators/proponents in their offsite and onsite poker operations.

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JACKPOT REQUEST AND APPROVAL FORM**

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I. GENERAL GUIDELINES

- A. Bad Beat Jackpot is specifically offered in Texas Hold'em games only.
- B. The poker operator shall seek the approval from TGD by submitting a duly completed **TGD-1581 Implementation of Poker Progressive Wagering Request and Approval Form** with attached Implementing Rules and Guidelines (IRGs) for the operation of poker progressive jackpot containing at a minimum the following:
 - i. Jackpot rake guidelines
 - ii. Jackpot mechanics (if the poker operator is planning a Bad Beat Jackpot (BBJ) progressive jackpot offering, the BBJ guidelines set forth in these Guidelines shall be followed).
 - iii. Jackpot payout guidelines
 - iv. Bank account under the name of the operator and corresponding bank certification. Said bank account shall be used solely for the progressive jackpot.
 - v. Letter of authorization allowing PAGCOR to audit the progressive jackpot bank account.

Note: The poker operator shall submit a copy of the updated bank statement or bank book to TGD every calendar quarter (e.g., January to March – for submission on 2nd Monday of April, and so on).

- C. Progressive jackpots that are funded by players' money shall follow the guidelines below covering a particular jackpot, including, but not limited to, safekeeping of funds, qualifications, disqualifications, payouts, validation and payout procedure, forfeiture of funds in case of closure of poker rooms, etc.
- D. All funds contributed by players into the jackpots (net of 30% administrative fee) shall be awarded when won in accordance with the posted rules.

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- E. Rules governing progressive jackpots including the following shall be conspicuously posted:
- i. The amount of funds to be contributed from each pot;
 - ii. The type of hand it takes to win the jackpot (e.g., What constitutes a “Bad Beat”);
 - iii. How/when the current progressive jackpot rake is added to the posted jackpot; and
 - iv. The amount/percentage of progressive jackpot rake allocated to primary and secondary jackpots, if applicable.
- F. Immediate sorting of the deck used shall be performed. CCTV coverage shall be reviewed prior to awarding of prizes
- G. Irregularities such as fouled deck, switched cards, unverifiable hand, etc. will disqualify the hand for a progressive jackpot.

II. JACKPOT RAKE GUIDELINES

- A. The jackpot rake is the amount collected from every eligible poker game pot to fund the jackpot amounts and is separate from and in addition to the rake.
- B. The jackpot rake is collected only once during a hand.
- C. The jackpot rake from every game shall be ten percent (10%) of each eligible poker game pot up to a maximum of ONE HUNDRED PESOS (₱100.00) only. However, the operator may collect varying lower jackpot rake amounts (based on table blind limits) which they deem more suitable to their operations.
- D. The jackpot rake shall be directly dropped into the jackpot drop box which is positioned under the table to the left of the dealer.

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- E. At least once a day, all jackpot drop boxes shall be removed and brought directly to the count room or other secure room to be counted, recorded, and verified, prior to depositing said funds to the operator's jackpot bank account.
- F. The jackpot drop box will be collected and counted individually in the same manner as the house rake drop box.
- G. After counting, the additional jackpot rake shall be added to the previous day's amounts to reflect the current amounts.
- H. The amount of the progressive jackpot shall be conspicuously displayed in the poker room.
- I. The seed money for the start of the jackpot shall be funded by the operator. Additional seed money may be added by the operator at its discretion subject to notification to TGD via **TGD-1494** (offsite) and **TGD-1623** (onsite).
- J. The No Flop, No Drop policy shall be enforced.
- K. From the total daily jackpot rake collection:
 - i. **Thirty percent (30%)** shall be retained by the operator as a jackpot administrative fee. The applicable PAGCOR license fee rate shall apply. The administrative fee shall be reflected in **TGD-1494 (offsite)** or **TGD-1623 (onsite) Poker Daily Active Table, Rake and Jackpot Rake Collection Report**.
 - ii. **Seventy percent (70%)** shall go to the progressive bad beat jackpot fund broken down as follows:

Main Jackpot Fund	70%
Reserved Jackpot Fund	30%

- L. The operator shall update the progressive jackpot amount after each daily jackpot rake count. The basis for the progressive jackpot award will be the

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current updated amount after adding the increments of the daily jackpot rake collection to the previous amount posted. If the jackpot has been hit prior to posting, the total prize will be adjusted to the updated amount.

III. BAD BEAT JACKPOT (BBJ) MECHANICS

- A. Qualifying hands for a Bad Beat Jackpot must be Aces Full of Tens or better beaten by Quads or better.
- B. Both the winning and losing hands must be the player's best possible combination of five (5) cards.
- C. A player's kicker must play and beat the board. There is no jackpot if the kicker ties the board.
- D. Both hole cards in each player's hand must play [both hole cards must be part of the five (5) cards being played] and must go to a SHOWDOWN.
- E. Both hole cards in each player's hand must be used in making the best possible five (5)-card hand [If Four-of-a-Kind is in play, either two of the four, or one of the four plus the kicker must be in the player's two (2) hole cards].
- F. For Aces Full of Tens to qualify, there must be an Ace in the player's two (2) hole cards, meaning that, if there are three (3) Aces on the board combined with a pair in the player's two (2) hole cards, this does not constitute a Bad Beat Jackpot.
- G. If there are more than two (2) hands involved in a Bad Beat Jackpot, then the two (2) highest hands will be considered for the jackpot. The highest hand being the WINNING HAND and the second highest hand being the BAD BEAT HAND. The others will qualify to get the table share.
- H. There must be a minimum of five (5) active participants dealt in at the table to qualify for a Bad Beat Jackpot.

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- I. A player must be dealt in and seated at the beginning of the hand to qualify to the table share.
- J. The pot must be at least twenty (20) times the big blind. The house and jackpot rakes collected by the dealer from the deal are included in the total pot.
- K. All players at the winning table shall be required to present a valid government issued ID to be awarded a share.
- L. Winning the Bad Beat Jackpot may be voided due to any of the following:
 - i. Discussion of hands during play by players
 - ii. Violation of the **one player to a hand rule**

IV. JACKPOT PAYOUT GUIDELINES

- A. Poker tables that collect the same maximum jackpot rake amount for a particular poker room shall be awarded equal (100%) jackpot payouts for any jackpot hit.
- B. However, poker rooms that collect varying jackpot rake amounts from other tables shall award a proportionate payout based on the maximum jackpot rake amount.

For example:

Assumption: Maximum jackpot rake amount is ₱100.00

JACKPOT RAKE AMOUNT	JACKPOT PAYOUT
25	25% of the main jackpot
50	50% of the main jackpot
75	75% of the main jackpot
100	100% of the main jackpot

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- C. The main jackpot fund will be offered as the prize for the bad beat. In case the jackpot is hit, the whole or a percentage of the reserved jackpot fund proportionate to the jackpot payout will go up to the main jackpot fund [i.e., if the jackpot payout is only fifty percent (50%), then only fifty percent (50%) of the reserved jackpot fund shall go up to the main jackpot].
- D. The total payable jackpot payout shall be divided among the following:

	Payout Percentage
Losing Hand	40%
Winning Hand	20%
Other players dealt in	40%

- E. Whenever a progressive jackpot is hit, the operator shall immediately submit to TGD the following within twenty-four (24) hours:
- i. **TGD-1500 Poker Progressive Jackpot Awarding Request Form** with proper computation, description of the winning hole cards and board cards, the names of the persons involved in the jackpot and the amount won by each person.
 - ii. Updated **TGD-1494** (for offsite) or **TGD-1623** (for onsite) up to the day the jackpot was hit.
- F. Other attachments shall be submitted by the operator not later than seven (7) calendar days after the jackpot hit:
- i. Photocopy of valid government issued IDs of the players;
 - ii. Bank statement/ account passbook showing the current/ updated amount of jackpot fund.
 - iii. CCTV coverage starting from at least five (5) deals before the jackpot hit (or from start of the game session) until card sorting where the following details may be seen and identified:
 - a. stub count and immediate sorting of the deck used

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- b. blinds of the table
- c. amount of pot
- d. amount of jackpot rake

- G. Once the Jackpot has been validated, TGD shall send the duly approved **TGD-1500 Poker Progressive Jackpot Awarding Request Form** to the operator for the release of the Jackpot.
- H. The following withholding tax shall be deducted from individual payouts and to be remitted to the BIR on or before the tenth (10th) day of the following month in which the withholding was made:

Classification	Tax Rate
• Filipino citizens and • Non-Resident Aliens Engaged in Trade or Business (NRAETB)	Twenty percent (20%) for individual payout above ₱10,000.00
• For Non-Resident Aliens Not Engaged in Trade or Business (NRANETB)	Twenty-five percent (25%) regardless of amount

- I. TGD shall evaluate and approve the awarding of the jackpot payout within three (3) business days from submission of complete requirements.
- J. Jackpot payout shall be awarded by the operator within three (3) business days after TGD approval subject to availability of the player.
- K. After awarding, the operator shall submit to TGD the following:
- i. Acknowledgment receipt duly signed by the players as proof that jackpot proceeds have been awarded – within twenty-four (24) hours after awarding; and
 - ii. **TGD-108 Gaming Site Quarterly Tax Compliance Report Form** – within seven (7) days after BIR's prescribed filing/ remittance schedule of final income taxes withheld with attached BIR Form 0619-f (Monthly Remittance Form of Final Income Taxes Withheld).

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V. CESSATION OF PROGRESSIVE JACKPOTS

A. Cessation due to permanent closure of the poker room

- i. Funds accumulated from any progressive jackpot as approved by PAGCOR shall be forfeited in favor of PAGCOR in the event of revocation of the Gaming License of the operator who implemented such.
- ii. Upon closure of the poker room, the balance of the BBJ bank account shall be surrendered to PAGCOR. The BBJ funds shall be utilized for PAGCOR programs that promote responsible gaming such as therapy, seminars, and training.

B. Cessation while poker room is still operational

- i. Intended cessation of the above progressive jackpots shall require notification to PAGCOR using the form below and shall the process below:
 - a. Part 1 of the **TGD-1540 Transfer/ Cessation of Poker Progressive Jackpot Request and Approval Form** at least fourteen (14) business days prior to the intended cessation of the progressive jackpot.
 - b. Part 2 of the **TGD-1540 Transfer/ Cessation of Poker Progressive Jackpot Request and Approval Form** upon cessation of the progressive jackpot within two (2) business days from cessation of the progressive jackpot.
- ii. Cessation shall only be allowed subject to any of the following conditions:
 - a. If there is another progressive jackpot available ("recipient progressive") where the jackpot increment and reserve amount (if applicable) will be transferred to; or

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- b. Once the progressive jackpot is hit.
- iii. Only the jackpot increment and reserve amount (if applicable) will be transferred to the new progressive jackpot recipient. Both the jackpot increment and reserve amount shall be added to the progressive jackpot amount of the recipient progressive. The seed amount will be returned to the operator provided that said jackpot amount has not yet been reset.
- iv. If it is proposed that the progressive jackpot will cease once the jackpot is hit, any reserve amount must be added to the main jackpot amount.
- v. Players should be properly notified, at least seven (7) days in advance, of the date of cessation and where the jackpot increment and reserve amount (if applicable) will be transferred to in case the progressive jackpot is not won during the period leading to the cessation date.

VI. TABLE OF OFFENSES, DEMERITS, AND PENALTIES

Description	Demerit Points	Penalty	Prescribed Submission/ Compliance	Remarks
Unauthorized implementation of progressive jackpot	5	₱30,000		
Unauthorized awarding of progressive jackpot payout	5	₱30,000		
Late or non-submission of required BBJ documents.	5	-		
Deviation from prescribed dealing procedure: • Failure to collect and/or drop the jackpot rake	5	-		

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Description	Demerit Points	Penalty	Prescribed Submission/ Compliance	Remarks
• Failure to perform stub count and immediate sorting				
Failure to maintain bank account intended for the progressive jackpot (i.e., discrepancies from account balance and total jackpot fund amount),	5	-		
Inappropriate rake (house and jackpot) counting procedure	5	-		
Unauthorized suspension of progressive jackpot (including failure to resume operations after the approved period of suspension)	3	-		

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		Revision No.	2
		Effectivity	Apr. 03, 2024
		TGD Reference No.: _____	

SECTION A: GENERAL INSTRUCTIONS

1. Use this form to request approval from the Table Games Department (TGD) of the Poker room's implementation of progressive wagering and progressive jackpot/s.
2. Type or print the needed information on the spaces provided. The Operator must provide all required information. Failure to provide complete documents and information could result in non-processing of this request.
3. The Operator shall submit this form to TGD at least eight (8) business days prior to the intended date of implementation. Cut-off for submission of requests/notifications shall be 3:00 PM.

SECTION B: NOTIFICATION DETAILS (TO BE FILLED OUT BY OPERATOR)

Name of Operator : _____

Poker Room Name : _____

Poker Room Location : _____

Date of Implementation : _____

SECTION C: PROPOSED PROGRESSIVE WAGERING (TO BE FILLED OUT BY OPERATOR)

Poker Variant Name/s : _____

Progressive Wagering Name : _____

Proposed Seed Money : _____

I. DESCRIPTION OF THE PROPOSED PROGRESSIVE WAGERING

(Note: Please use additional sheets if the space provided above is insufficient)

II. OTHER DOCUMENTS FOR SUBMISSION

- A. Implementing Rules and Guidelines for the Poker progressive wagering and progressive jackpot containing at a minimum the following:
1. Jackpot rake rules
 2. Jackpot mechanics
 3. Jackpot payouts
 4. Standards for Poker progressive jackpots; and
 5. Other concerns that need to be included.

(Note: The requirements above applies to progressive wagering and jackpot other than Bad Beat Jackpot)

B. Bank Certificate of the account for the exclusive use of progressive jackpot funds

C. Letter of Authorization for PAGCOR to audit Bad Beat Jackpot bank account

We confirm and undertake to implement Poker progressive wagering and progressive jackpot in accordance with Poker progressive jackpot guidelines as prescribed in the Gaming Site Regulatory Manual (Poker Games).

Name : _____ Signature : _____
 (Authorized Representative)

Position Title : _____ Date : _____

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SECTION D: SUBMISSION INSTRUCTIONS

Once Sections B and C are completed, please submit this form to TGD along with the necessary attachments and/or scanned copies may be sent to the e-mail address indicated below:

Table Games Department c/o BDCD
 Philippine Amusement and Gaming Corporation
 8th floor, MET LIVE BUILDING Central Business Park 1-A
 Macapagal Boulevard cor. EDSA Extension, Pasay City 1300
 Telephone: (632) 8522-1324 loc. 1865/1866
 E-mail Address: poker@pagcor.ph

If submission is done via e-mail, the Operator should ensure that it has been duly received and acknowledged by TGD. The Operator shall be notified via e-mail confirming receipt of this form. If no e-mail confirmation is received, the Operator should submit the hard copy directly to TGD.

SECTION E: ACTION TAKEN (TO BE FILLED OUT BY TGD)

A. RETURNED/ RECEIVED DOCUMENTS

- ☐ A.1 RETURNED due to incomplete information and/or supporting documents
- ☐ A.2 RECEIVED FOR PROCESSING

By: Printed Name : _____ Signature : _____
 Position Title : _____ Date : _____

B. VERIFIED

By: Printed Name : _____ Signature : _____
 Position Title : _____ Date : _____

C. RECOMMENDED FOR APPROVAL BY:

D. APPROVED BY:

 Table Operations Manager, TGD

 Head, TGD

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Revision No.	3
Effectivity	July 12, 2023

Table No.	Time Opened	Dealer's Signature	Time Closed	Dealer's Signature	Dropbox No.	Rake Amount	Dropbox No.	Jackpot Rake Amount
					TOTAL	P	TOTAL	P

JACKPOT FUND DISTRIBUTION <i>(Fill out as applicable)</i>			
Seed Money*	₱		
Net Jackpot Rake Amount for Distribution (Jackpot Rake x 70%)			₱
	Previous Amount	Jackpot Collection for the Day	Updated Amount
Main Jackpot (70%)	₱	₱	₱
Reserve Jackpot (30%)	₱	₱	₱
Total (100%)	₱	₱	₱

Prepared By : _____ Certified Correct By : _____
 (Signature Over Printed Name) (Signature Over Printed Name)
 Poker Room Staff Poker Room Supervisor



**POKER DAILY ACTIVE TABLE, RAKE AND
JACKPOT RAKE COLLECTION REPORT
(FOR OFFSITE POKER ROOM)**

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Effectivity	July 12, 2023

Table No. _____	☐ Cash Game	☐ Jackpot Rake
Denomination	Pcs	Amount
500		
100		
50		
25		
10		
TOTAL AMOUNT OF RAKE		

Table No. _____	☐ Cash Game	☐ Jackpot Rake
Denomination	Pcs	Amount
500		
100		
50		
25		
10		
TOTAL AMOUNT OF RAKE		

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Denomination	Pcs	Amount
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Denomination	Pcs	Amount
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Denomination	Pcs	Amount
500		
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25		
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Table No. _____	☐ Cash Game	☐ Jackpot Rake
Denomination	Pcs	Amount
500		
100		
50		
25		
10		
TOTAL AMOUNT OF RAKE		

Table No. _____	☐ Cash Game	☐ Jackpot Rake
Denomination	Pcs	Amount
500		
100		
50		
25		
10		
TOTAL AMOUNT OF RAKE		

Use additional sheet/s if necessary

Counted By : _____
(Signature Over Printed Name)
Poker Room Staff

Certified Correct By : _____
(Signature Over Printed Name)
Poker Room Supervisor

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		Effectivity	Aug. 14, 2023

Name of Operator : _____
 (please provide a complete registered name)

Poker Room Name : _____

Poker Room Location : _____
 (as reflected in the license)

Date : _____

Table No.	Time Opened	Dealer's Signature	Time Closed	Dealer's Signature	Dropbox No.	Cash Game Rake Amount	Dropbox No.	Jackpot Rake Amount
TOTAL						₱	TOTAL	₱

COMPUTATION OF REMITTANCE DUE TO PAGCOR			
A. Cash Game Rake Amount	₱	1. PAGCOR Share (25% of Item F)	₱
B. Jackpot Admin Fee (Jackpot Rake x 30%)	₱	2. 25% of Franchise Tax (25% of Item E)	₱
C. Tournament Fee*	₱	TOTAL REMITTANCE DUE TO PAGCOR (1 + 2)	₱
D. Total (A + B + C)	₱		
E. Franchise Tax (5% of D)	₱		
F. Amount Net of Franchise Tax (D - E)	₱		

*Please attach Poker Tournament Report Form (TGD - 1503)

JACKPOT FUND DISTRIBUTION (Fill out as applicable)			
Seed Money**	₱		
Net Jackpot Rake Collection for Distribution (Jackpot Rake x 70%)			₱
	Previous Amount	Jackpot Collection for the Day	Updated Amount
Main Jackpot (70%)	₱	₱	₱
Reserve Jackpot (30%)	₱	₱	₱
Total (100%)	₱	₱	₱

**If Seed Money was infused by the Operator

Prepared By : _____ Certified Correct By : _____
 (Signature Over Printed Name) (Signature Over Printed Name)
 Operator's Staff Operator's Supervisor



POKER DAILY ACTIVE TABLE, RAKE AND JACKPOT RAKE COLLECTION REPORT (FOR ONSITE POKER ROOM)

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Table No. ____	☐ Cash Game	☐ Jackpot Rake
Denomination	Pcs	Amount
500		
100		
50		
25		
10		
TOTAL AMOUNT OF RAKE		

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Denomination	Pcs	Amount
500		
100		
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25		
10		
TOTAL AMOUNT OF RAKE		

Table No. ____	☐ Cash Game	☐ Jackpot Rake
Denomination	Pcs	Amount
500		
100		
50		
25		
10		
TOTAL AMOUNT OF RAKE		

Table No. ____	☐ Cash Game	☐ Jackpot Rake
Denomination	Pcs	Amount
500		
100		
50		
25		
10		
TOTAL AMOUNT OF RAKE		

Table No. ____	☐ Cash Game	☐ Jackpot Rake
Denomination	Pcs	Amount
500		
100		
50		
25		
10		
TOTAL AMOUNT OF RAKE		

Table No. ____	☐ Cash Game	☐ Jackpot Rake
Denomination	Pcs	Amount
500		
100		
50		
25		
10		
TOTAL AMOUNT OF RAKE		

Table No. ____	☐ Cash Game	☐ Jackpot Rake
Denomination	Pcs	Amount
500		
100		
50		
25		
10		
TOTAL AMOUNT OF RAKE		

Table No. ____	☐ Cash Game	☐ Jackpot Rake
Denomination	Pcs	Amount
500		
100		
50		
25		
10		
TOTAL AMOUNT OF RAKE		

Table No. ____	☐ Cash Game	☐ Jackpot Rake
Denomination	Pcs	Amount
500		
100		
50		
25		
10		
TOTAL AMOUNT OF RAKE		

Use additional sheet/s if necessary.

Counted By : _____ Certified Correct By : _____
 (Signature Over Printed Name) (Signature Over Printed Name)
 Operator's Staff Operator's Supervisor

Attested By : _____
 (Signature Over Printed Name) (Signature Over Printed Name)
 PAGCOR Representative PAGCOR Representative

ACKNOWLEDGEMENT RECEIPT

This acknowledges receipt of the cash amount of ₱ _____ representing Poker Operator's remittance for trading date: _____

Received By : _____ Conformed : _____
 (Signature Over Printed Name) (Signature Over Printed Name)
 Treasury Division Representative Operator's Representative

	POKER PROGRESSIVE JACKPOT AWARDING REQUEST FORM	Page No.	Page 1 of 3
		Form No.	TGD - 1500
		Revision No.	2
		Effectivity	Apr. 03, 2024
		TGD Reference No.:	

Whenever a progressive jackpot is hit, use this form, within twenty-four (24) hours, to request approval from the Table Games Department (TGD) for the release of Jackpot(s) to the qualified winning player(s). Only requests with correct and complete information will be processed. Failure to provide complete documents and information could result in the non-processing of this request. Cut-off for submission of requests shall be 3:00 P.M.

PLEASE ALLOW TWO (2) WORKING DAYS FROM THE SUBMISSION OF COMPLETE INFORMATION AND ATTACHMENTS TO PROCESS YOUR REQUEST.

Name of Operator : _____
 (please provide complete registered name)

Poker Room Name : _____

Poker Room Location : _____
 (as reflected in the license)

Progressive Wagering Name : _____

SECTION A: PROGRESSIVE JACKPOT(S) HIT DETAILS (TO BE PROVIDED BY OPERATOR)

Date of Jackpot(s)		Table Blinds	
Time of Jackpot(s)		Amount of Pot (inclusive of rake)	
Main Jackpot Amount		Winning Table Jackpot Rake	
Reserve Jackpot Amount		Updated Jackpot Amount after Hit:	
% of Main Jackpot Hit		Main Jackpot	
Amount of Jackpot to be Awarded		Reserve Jackpot	

BOARD

--	--	--	--	--

WINNING HOLE CARDS	WINNING HAND (20%)	LOSING HAND (40%)
	Hand Completed: _____	Hand Completed: _____

Name of Winner		
Seat No.		
Gross Jackpot Share		
Withholding Tax Amount *	☐ 20% ☐ 25%	☐ 20% ☐ 25%
Net Jackpot Share		

TABLE SHARE (40%)			
Gross Table Share:		No. of Table Sharers:	Table Share Per Player:
Name of Player	Gross Table Share	Withholding Tax Amount *	Net Table Share
1.		☐ 20% ☐ 25%	
2.		☐ 20% ☐ 25%	
3.		☐ 20% ☐ 25%	
4.		☐ 20% ☐ 25%	
5.		☐ 20% ☐ 25%	
6.		☐ 20% ☐ 25%	
7.		☐ 20% ☐ 25%	
8.		☐ 20% ☐ 25%	
TOTAL			

Remarks: _____

* Please see Item 2 on page 2 of 3.

Page No.	Page 1 of 1
Form No.	TGD - 108
Revision No.	2
Effectivity	Dec. 5, 2023

Reference No.:

SECTION A: GENERAL INFORMATION

Name of Company : _____
 Casino/Gaming Site Name : _____
 Casino/Gaming Site Address : _____
 Product Type : ☐ REVENUE SHARING ☐ JUNKET ☐ POKER ROOM
 ☐ REMOTE GAMING ☐ OTHERS _____
 For the Year: _____ Quarter: ☐ First ☐ Second ☐ Third ☐ Fourth

I. FOR JUNKET OPERATOR / OTHERS

MONTH	GROSS GAMING REVENUE
TOTAL QUARTERLY GROSS GAMING REVENUE	
5% FRANCHISE DUE	
FRANCHISE TAX PAID (Attached BIR Form 2553 with payment details/validation)	

II. FOR OFFSITE POKER ROOM OPERATOR

MONTH	TOTAL RAKE (A)	Share on Jackpot Rake Administration Fee (B)	Share on Tournament Entry Fee (C)	TAXABLE AMOUNT (A+B+C)
TOTAL QUARTERLY TAXABLE AMOUNT				
5% FRANCHISE TAX DUE				
FRANCHISE TAX PAYMENT (Attached BIR Form 2553 with payment details/validation)				

III. FOR ONSITE POKER ROOM OPERATOR

MONTH	TOTAL RAKE (A)	Jackpot Rake Administration Fee (B)	Tournament Entry Fee (C)	TAXABLE AMOUNT (A+B+C)
TOTAL QUARTERLY TAXABLE AMOUNT				
5% FRANCHISE TAX DUE (FT)				
Less: 25% of FT remitted to PAGCOR				
FRANCHISE TAX PAYMENT (Attached BIR Form 2553 with payment details/validation)				

IV. FOR POKER CLUB OPERATOR / PROPONENT with TAX WITHHELD

MONTH	Jackpot Amount / Winnings	20% or 25% Final Withholding Tax
TOTAL QUARTERLY FINAL WITHHOLDING TAX		
FINAL INCOME TAX PAID (Attached BIR forms 0619F, BIR form 1601FQ with payment details/validation)		

Prepared By : _____ Certified Correct By : _____
 (Signature Over Printed Name) (Signature Over Printed Name)
 Gaming Site Staff Gaming Site Supervisor

REMARKS:

☐ RECEIVED/ACKNOWLEDGED

By: Printed Name : _____ Signature : _____
Position Title : _____ Date : _____

	TRANSFER/CESSATION OF POKER PROGRESSIVE JACKPOT REQUEST AND APPROVAL FORM		Page No.	Page 1 of 2
			Form No.	TGD - 1540
			Revision No.	4
			Effectivity	Apr. 03, 2024
			TGD Reference No.:	

SECTION A: GENERAL INSTRUCTIONS

1. Use this form to notify TGD of the intended cessation of Poker Progressive Jackpot operations.
2. The Operator shall only be allowed to cease its Poker Progressive Jackpot operations when there is another progressive jackpot available, preferably catering to the same market, of which the former Progressive Jackpot amount, i.e., increment and reserve amount (if applicable) will be transferred to. Otherwise, the Operator shall have to wait until the Progressive Jackpot is hit. In this case, any reserve amount shall be added to the jackpot amount won. The main and reserve jackpot amount shall be pooled together to form one (1) jackpot amount.
3. Please accomplish this form by providing correct and complete information. The Operator shall submit this form to: poker@pagcor.ph at least seven (7) days prior to the intended transfer/cessation date.
4. Cut-off for submission of notifications shall be 3:00 PM.

SECTION B: NOTIFICATION DETAILS

Name of Operator : _____

Poker Room Name : _____

Poker Room Location : _____

Intended Date of Transfer/Cessation : _____

Reason for Transfer/Cessation : _____

PART 1: DETAILS OF POKER PROGRESSIVE JACKPOT*(To be accomplished by the Operator prior to the intended cessation)*

Progressive Wagering Name : _____

Linked Tables/ Poker Variants : _____

(Please specify the amount posted one day prior to date of request)

a. Seed Amount (if any) : _____

b. Increment : _____

Main Jackpot Amount (a+b) : _____

Reserve Jackpot Amount : _____

Cessation Options : ☐ Transfer to another available Progressive Jackpot
☐ Cease only after the Jackpot is hit

We affirm and undertake to do the following:

1. Players shall be properly notified, at least seven (7) days in advance, of the date of cessation and where the incremental amount (reserve included) will be transferred to in case the jackpot is not won during the period leading to the cessation date.
2. If it is proposed that the Progressive Jackpot will cease operations once the Jackpot is hit, any reserve amount shall be added to the Jackpot amount won.
3. The following are attached to this form:
☐ Updated TGD-1508 ☐ Bank Statement ☐ Proposed Progressive Jackpot IRG *(if applicable)*

Name : _____ Signature : _____
(Authorized Representative)

Position Title : _____ Date : _____

SECTION C: SUBMISSION INSTRUCTIONS

Once Section B is completed, please submit this form to TGD along with the necessary attachments and/or scanned copies may be sent to the e-mail address indicated below:

Table Games Department c/o BDCD
 Philippine Amusement and Gaming Corporation
 8th floor, MET LIVE BUILDING Central Business Park 1-A
 Macapagal Boulevard cor. EDSA Extension, Pasay City 1300
 Telephone: (632) 8522-1324 loc. 1865/1866
 E-mail Address: poker@pagcor.ph

If submission is done via e-mail, the Operator should ensure that it has been duly received and acknowledged by TGD. The Operator shall be notified via e-mail confirming receipt of this form. If no e-mail confirmation is received, the Operator should submit the hard copy directly to TGD.

	TRANSFER/CESSATION OF POKER PROGRESSIVE JACKPOT REQUEST AND APPROVAL FORM	Page No.	Page 2 of 2
		Form No.	TGD - 1540
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SECTION D: ACKNOWLEDGEMENT OF NOTIFICATION PART 1 (TO BE FILLED OUT BY TGD)

A. RECEIVED/ ACKNOWLEDGED pending accomplishment and submission of Part 2 of this form

By: Printed Name : _____ Signature : _____
 Position Title : _____ Date : _____

B. VERIFIED

By: Printed Name : _____ Signature : _____
 Position Title : _____ Date : _____

C. RECOMMENDED FOR APPROVAL BY:

D. APPROVED BY:

 Table Operations Manager, TGD

 Head, TGD

Note: Please fill out Part 2 of this form upon transfer/cessation of the Progressive Jackpot. Once accomplished, the Operator shall submit this form to TGD not later than two (2) days upon transfer/cessation of Progressive Jackpot.

PART 2: DETAILS OF POKER PROGRESSIVE JACKPOT

(To be accomplished by the Operator upon cessation of the Progressive Jackpot)

Please check the applicable box

☐ **Transfer to another available Progressive Jackpot**

Progressive Wagering Name : _____
(where the jackpot will be transferred to)

Linked Tables/ Poker Variants : _____
(whichever is applicable, please specify the number)

Date Transferred : _____

Current Main Jackpot Amount : _____
(prior to intended date of transfer)

Current Reserve Jackpot Amount : _____
(prior to intended date of transfer)

☐ **Cease only after the Jackpot is hit**

Progressive Wagering Name : _____

Linked Tables/ Poker Variants : _____
(whichever is applicable, please specify the number)

Main Jackpot Amount : _____
(prior to intended date of cessation)

Reserve Jackpot Amount : _____
(prior to intended date of cessation)

Pooled Amount of Jackpot Funds : _____
(Main Jackpot Amount + Reserve Jackpot Amount to be posted before the start of intended implementation)

**Should jackpot is hit, any remaining jackpot rake collection shall be included in the payout.*

Name : _____ Signature : _____
(Authorized Representative)

Position Title : _____ Date : _____

SECTION E: ACKNOWLEDGEMENT OF NOTIFICATION PART 2 (TO BE FILLED OUT BY TGD)

☐ **RECEIVED/ ACKNOWLEDGED**

By: Printed Name : _____ Signature : _____
 Position Title : _____ Date : _____