



REPUBLIC OF THE PHILIPPINES

SMALL BUSINESS WAGE SUBSIDY (SBWS) PROGRAM TASK FORCE

RESOLUTION NO. 5

June 13, 2020

AMENDMENTS TO SPTF RESOLUTIONS NO. 2 AND 4

**WHEREAS**, pursuant to Items I and IV of the Joint Memorandum Circular (JMC) No. 001-2020 dated April 30, 2020, or the "Guidelines for the Availment of the Small Business Wage Subsidy Measure", as amended by JMC No. 002-2020 dated May 17, 2020, entered into by and among the Department of Finance (DOF), the Bureau of Internal Revenue (BIR), and the Social Security System (SSS), "employees who have received a subsidy from DOLE's CAMP and other similar programs may be eligible for the SBWS, but the wage subsidy for the second tranche under the SBWS shall be net of any amount received under the said program";

**WHEREAS**, pursuant to Item V (1) of the JMC No. 001-2020, "the small business employer must maintain the employment status of all employee beneficiaries before the enhanced community quarantine and other forms thereof and throughout the SBWS period: *Provided, that* non-compliance with this condition shall result in the employer refunding to the government the wage subsidy amount";

**WHEREAS**, pursuant to Item V (2) of the JMC No. 001-2020, as amended, "employee beneficiaries cannot resign during the period of enhanced community quarantine and other forms thereof, imposed in Luzon and other parts of the country: *Provided, that* non-compliance with this condition shall result in the employee refunding to the government the wage subsidy amount";

**WHEREAS**, on May 28, 2020, the SBWS Program Task Force (SPTF) issued Resolution No. 2 providing for the guidelines and procedures in returning the amount received under the SBWS Program by ineligible employees;

**WHEREAS**, there is a need to clarify the term "enhanced community quarantine and other forms thereof" stated in SPTF Resolution No. 2 to only be limited to Enhanced Community Quarantine (ECQ) and Modified Enhanced Community Quarantine (MECQ), to qualify employees who resign from employment and are required to return the SBWS received;

**WHEREAS**, the SPTF issued Resolution No. 4 to provide for the guidelines and procedures for the SBWS-DOLE CAMP Grievance Mechanism allowing a qualified SBWS-eligible employee

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that was incorrectly tagged as DOLE-CAMP beneficiary, or his employer on his behalf, to appeal on or before June 19, 2020, and receive the SBWS Second Tranche in full;

**WHEREAS**, because of the incorrect tagging by employers and limitations on the available databases, some SBWS-eligible employees, who are also DOLE-CAMP recipients, received SBWS above what is allowed under JMC No. 001-2020;

**WHEREAS**, since the payout periods for the First and Second Tranche of the SBWS have been extended to June 19, 2020, the period to return should also be extended to give chance to those ineligible employees and employers to voluntarily return the SBWS received;

**WHEREAS**, as stated in SPTF Resolution No. 4, it is imperative that those who were incorrectly tagged as DOLE-CAMP beneficiaries be given the opportunity to appeal, and rightfully receive their SBWS Second Tranche payout;

**NOW, THEREFORE**, for and in consideration of the foregoing premises, the SPTF issues the following amendments to SPTF Resolution Nos. 2 and 4 as follows:

#### **I. AMENDMENTS TO ITEMS D AND E OF SPTF RESOLUTION NO. 2**

##### **"D. WHO SHALL RETURN**

"The return of the subsidy may be made by the employers or by their employee/s, as the case may be:

"1. Employers who (i) failed to maintain the employment status of all employee beneficiaries before the ECQ and other forms thereof and throughout the SBWS, or (ii) made misrepresentation in their application the fact of payment of wages or other material facts relevant to the eligibility of their employees, shall return to the government the amount of wage subsidy granted.

"2. Employees who resigned during the period of ECQ and/OR **MODIFIED ENHANCED COMMUNITY QUARANTINE** shall return to the government the amount of wage subsidy granted.

**"3. EMPLOYERS OF DOLE CAMP BENEFICIARY-EMPLOYEES WHO RECEIVED THE FULL AMOUNT OF THE SBWS SECOND TRANCHE.**

"The amount of subsidy to be returned will cover the **FIRST AND SECOND TRANCHES: PROVIDED, THAT DOLE-CAMP BENEFICIARIES WHO RECEIVED THE FULL SBWS SECOND TRANCHE PAYOUT SHALL ONLY RETURN THE AMOUNT EQUIVALENT TO THE DOLE-CAMP BENEFIT RECEIVED.**"

##### **"E. PROCEDURES FOR VOLUNTARY RETURN**

"1. Employers or employees may, on or before **JUNE 25, 2020**, voluntarily return the amount of wage subsidy granted by depositing over-the-counter, to

*SPTF Resolution No. 5 Amendment to SPTF Resolution No. 2 and 4*

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the account of the Bureau of the Treasury (BTr) as follows: Land Bank Current Account Number: 0012-1188-80 with account name 'REFUND of Small Business Wage Subsidy'. No other mode of return shall be allowed.

"xxx xxx xxx"

## II. AMENDMENTS TO ITEM C OF SPTF RESOLUTION NO. 4


### "C. THE GRIEVANCE PROCESS

"1. The employee, or employer, on behalf of the concerned employee, may file an appeal with the SPTF by sending an email to SBWSCAMPappeals@sss.gov.ph on or before **JUNE 22, 2020**, with the following information:

"xxx xxx xxx"

**APPROVED** by the Small Business Wage Subsidy (SBWS) Program Task Force, on the 13th day of June, 2020.

  
**AURORA C. IGNACIO**  
President and CEO  
Social Security System  
Member

  
**ARNEL S.D. GUBALLA**  
Deputy Commissioner  
Bureau of Internal Revenue  
Member

  
**ANTONIO JOSELITO G. LAMBINO II**  
Assistant Secretary  
Department of Finance  
Chairperson

