

Outsourcing brief

Q1 2020



SSS UPDATES

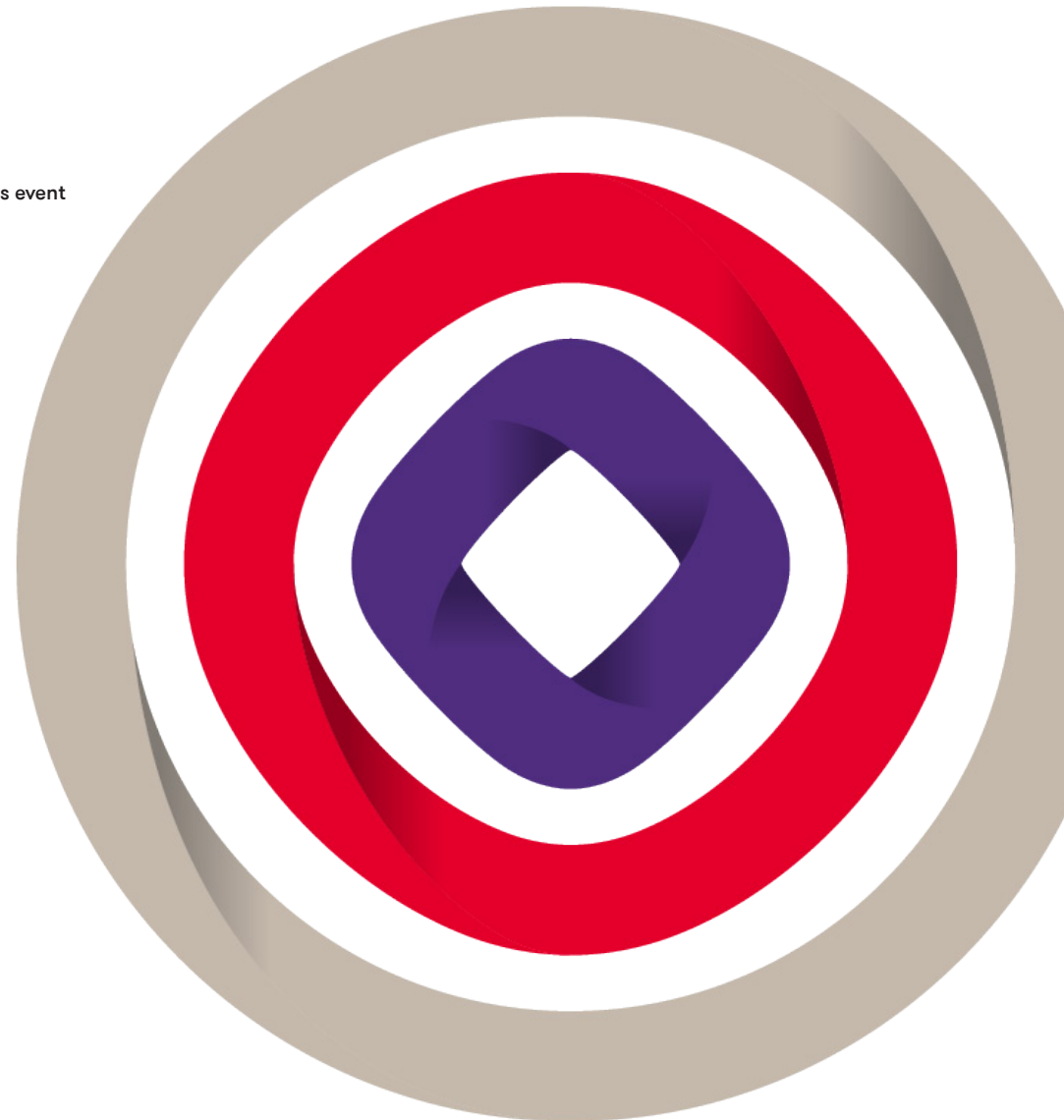
CIRCULAR NO. 2020-003	Accredited Collecting and Paying Banks for the period 01 November 2019 to 31 October 2020
CIRCULAR NO. NO. 2020-004	Extension of periods in filing sickness notification and sickness benefit claims of members and employees
CIRCULAR NO. 2020-006	Extension of deadline of remittance of contributions
CIRCULAR NO. 2020-007	Moratorium on short-term loan payments of SSS members affected by coronavirus 2019 situation (COVID-19) for applicable months of February to April 2020
SSS ADVISORY	Small Business Wage Subsidy (SBWS) Program
SSS ADVISORY	ACOP and UMID Card Application suspension

PHILHEALTH UPDATES

CIRCULAR NO. 2020-0001	The Revised Philhealth Registration Form
CIRCULAR NO. 2020-0002	Expansion of the primary care benefit to cover all filipinos
CIRCULAR NO. NO. 2020-003	Guidelines on denial or withdrawal of accreditation of health care providers
CIRCULAR NO. 2020-007	Guidelines on the provisions of special privileges to those affected by a fortuitous event
CIRCULAR NO. 2020-008	Payment of Premium Contributions through the online payment facility of the Electronic Premium Remittance System (EPRS)
Advisory No. 2020-021	Extension of Deadline of Premium Payment
Advisory No. 2020-023	Where to pay PhilHealth contributions now that Luzon is under Enhanced Community Quarantine?

DOLE UPDATES

Labor Advisory No. 07 s.20	Labor advisory enjoining private establishments to require only certified true copy of the pre-employment documents from first time jobseekers
Labor Advisory No. 14 s.20	Clarification on the non-inclusion of one-month enhanced community quarantine period on the six-month probationary period
Department Order No. 208	Guidelines for the implementation of mental health workplace policies and programs for the private sector
Labor Advisory 04 s.20	Guidelines on 2019 novel corona virus (2019-ncov) prevention and control at the workplace
Labor Advisory 05 s.20	Amending items no. 1 and 3 of Labor Advisory No. 2 Series 2013 "Requirements for compliance with maritime labour convention 2006
Labor Advisory 06 s.20	Guidelines on the payment of final pay and issuance of certificate of employment
Labor Advisory No. 09 s.20	Guidelines on the implementation of flexible work arrangements as remedial measure to the ongoing outbreak of coronavirus disease 2019 (COVID-19)
Labor Advisory No. 11	Supplemental guidelines relative to remedial measures in view of the ongoing outbreak of coronavirus disease 2019 (COVID-19)
Department Order No. 209	Guidelines on the Adjustment Measures Program for affected workers due to the Coronavirus Disease 2019



Department Order No. 211 Prescribing guidelines governing the provisions of hotel accommodation for distress landbased and sea based Filipino workers during the period of Enhanced Community Quarantine or the OWWA Project CARE

Labor Advisory No. 13-A s. 2020 Deferment of Payment of Holiday Pay for the April 2020 Holidays

HDMF UPDATES

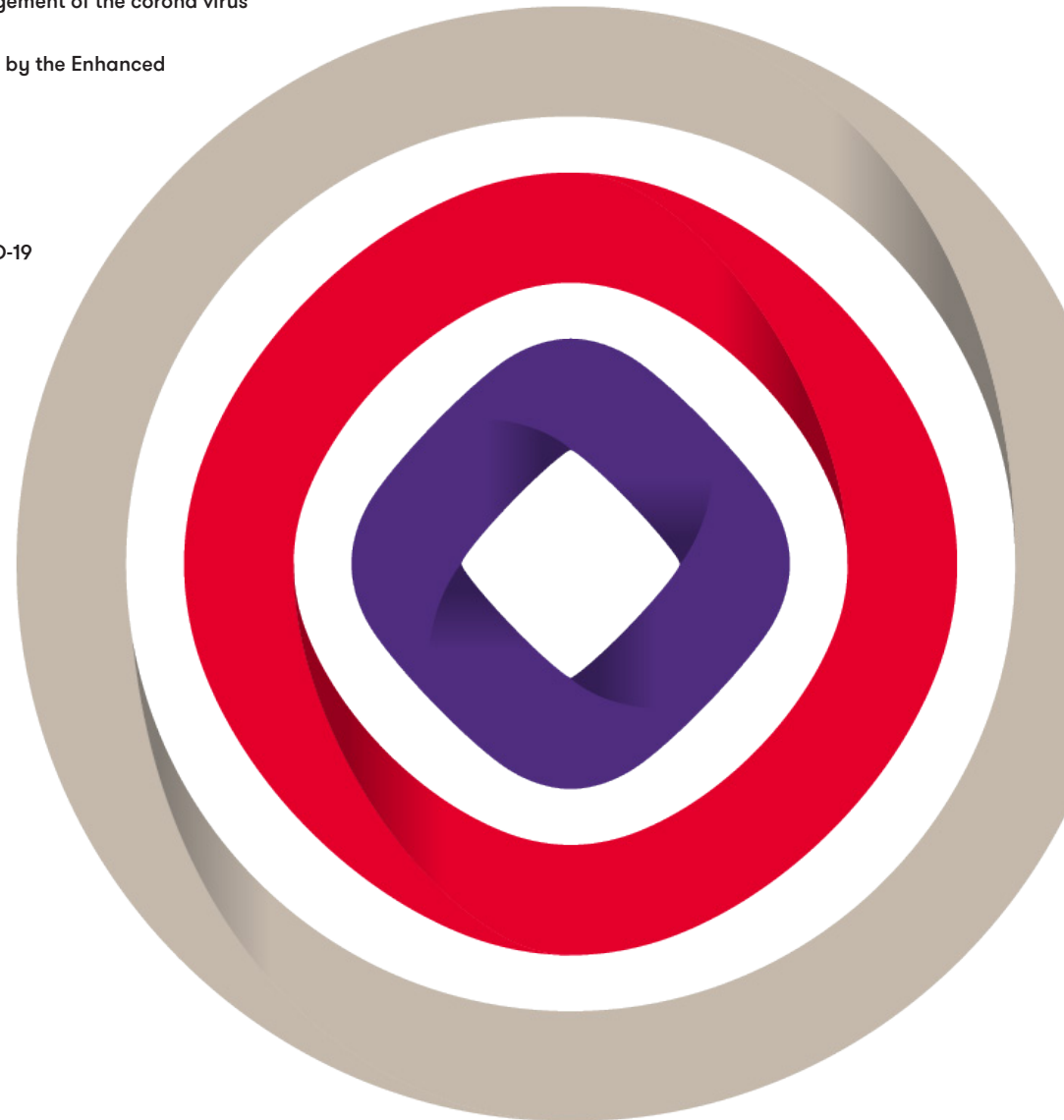
Memorandum Circular No. 432 Guidelines on the Grant of Moratorium on Short Term Loan (STL) amortization and housing amortization/ installment payments to PAG-IBIG fund borrowers/buyers affected by the management of the corona virus disease (COVID-19)

Memorandum Circular No. 433 Guidelines on the Grant of Mandatory 30-day grace period on all loans affected by the Enhanced Community Quarantine (ECQ)

SEC UPDATES

Memorandum Circular No. 2 Series of 2020 Filing of Annual Financial Statements and General Information Sheet

Memorandum Circular No. 9 Series of 2020 Guidelines for the filing of the General Information Sheet (GIS) during the COVID-19 outbreak and Enhanced Community Quarantine



SSS Updates



- > SSS Updates
- > PhilHealth Updates
- > DOLE Updates
- > HDMF Updates
- > SEC Updates

CIRCULAR NO. 2020 - 003: ACCREDITED COLLECTING AND PAYING BANKS FOR THE PERIOD 01 NOVEMBER 2019 TO 31 OCTOBER 2020

SSS payments are being accepted by the following Real Time Processing of Contributions (RTPC) compliant banks that are accredited as collecting and paying agents of the SSS:

Universal/Commercial Banks
Asia United Bank Corp
Bank of Commerce
Bank of the Philippine Islands
China Banking Corp
CTBC Bank (Philippines), Inc.
Metropolitan Bank & Trust Co.
MUFG Bank, Ltd
Philippine Bank Communications
Philippine National Bank
Philippine Trust Co.
Rizal Commercial Banking Corp
Robinsons Banking Corp
Security Banking Corp
Standard Chartered Bank
Union Bank of the Philippines
United Coconut Planters Bank, Inc
Thrift Banks
Bank One Savings and Trust Corp
Century Savings Bank Corp
Philippines Business Bank
PNB Savings Bank
UCPB Savings Bank
Wealth Development Bank Corp
Rural Banks
Rural Bank of Lanuza (Surigao del Sur), Inc.

Partner Rural Bank (Cotobato), Inc
First Isabela Cooperative Bank, Inc

CIRCULAR NO. 2020-004: EXTENSION OF PERIODS IN FILING SICKNESS NOTIFICATION AND SICKNESS BENEFIT CLAIMS OF MEMBERS AND EMPLOYEES

The following guidelines are issued to avoid the penalty of late filing for members and employers availing sickness benefit:

For contingencies starting March 1, 2020 to April 30, 2020, the sickness notification rule for home confinement shall be as follows:

A. For Employed Member and Employer

1. Filing of Sickness Notification Form – Employee to Employer
Sickness notification form must be submitted within sixty (60) calendar days after the end of confinement.

2. Filing of Sickness Notification Form – Employer to SSS
Sickness notification form must be submitted within sixty (60) calendar days after its receipt from the employee.

B. For Self Employed(SE)/Voluntary Member(VM)/Overseas Filipino Workers(OFW)

1. Filing of Sickness Benefit Application Form – SE/VM to SSS
Sickness benefit application form must be submitted within sixty (60) calendar days after the end of confinement.

2. Filing of Sickness Benefit Application Form – OFW to SSS
Sickness benefit application form must be submitted within sixty (60) calendar days after the end of confinement.

Sickness claims shall not be reduced or denied if the deadline of the filing period falls due on March 1, 2020 to April 30, 2020 for the following cases;

- Home and hospital confinement of SE/VM/OFW
- Home and hospital confinement of employed members for employer reimbursement claims.
- The SE/VM/OFW and employers may still file their sickness claims until June 30 2020.

SSS Updates



> SSS Updates

> PhilHealth
Updates

> DOLE Updates

> HDMF Updates

> SEC Updates

CIRCULAR NO. 2020-006: EXTENSION OF DEADLINE OF REMITTANCE OF CONTRIBUTIONS

The Social Security Commission has approved the extension of contribution payment to June 1, 2020.

A. For Self-employed, Voluntary and Non-working spouses, the contribution for the month of January, February and March 2020 may be paid on or before June 1, 2020.

B. For employers (Regular and Household), the contribution for the month of February, March and April 2020 may be paid on or before June 1, 2020.

The payment deadline after applicable months shall be prescribed under SSS Circular 2019-012.

CIRCULAR NO. 2020-007: MORATORIUM ON SHORT-TERM LOAN PAYMENTS OF SSS MEMBERS AFFECTED BY CORONAVIRUS 2019 SITUATION (COVID-19) FOR APPLICABLE MONTHS OF FEBRUARY TO APRIL 2020

Moratorium on Short-Term Loan Payments are hereby issued to SSS members with Salary Loan, Calamity Loan, Emergency Loan, Restructured Loan under Loan Restructuring Program (LRP) and Educational Assistance Loan (EAL) affected by COVID-19 situation. With the condition that:

1. Members are residents of the Philippines based on SSS Membership database as of March 16, 2020.
2. Salary Loan, Calamity Loan, and Emergency Loan must be granted from January 1, 2018 to March 16, 2020.
3. The LRP and EAL must be currently amortizing – members' last amortization is not earlier than February 2020.
4. Members must not be granted to any final benefit (i.e. total permanent disability or retirement).

This moratorium will be applicable from February to April 2020, without interests and penalties. Any remittance during the said period will be applied to the outstanding balance of the loan.

Qualified members will be automatically covered by the moratorium – thus, need not to file an application or request. For those employed member-borrower, the employer will immediately cease from salary deduction and will only resume after the moratorium period.

Maximum of three (3) months will be given as an extension for the loan payment term.

For the full versions of the Circulars, visit SSS website: www.sss.gov.ph

SSS Updates



- > SSS Updates
- > PhilHealth Updates
- > DOLE Updates
- > HDMF Updates
- > SEC Updates

SMALL BUSINESS WAGE SUBSIDY (SBWS) PROGRAM

The Department of Finance (DOF) will provide a monthly cash assistance from P5,000 to P8,000 based on the monthly regional minimum wage for two months to qualified employees.

A. ELIGIBILITY

Who are eligible?

Small business who are:

- compliant with BIR and SSS regulations
- not listed in BIR's Large Taxpayers Service
- temporary closed / suspended operations or required to operate only with skeletal workforce

Worker who are:

- employee of an eligible small business (regular, probationary, regular seasonal, project based, fixed term) and certified by the employer
- an active employee of the small business until March 1, 2020 and did not receive wage for two weeks or more due to closure of the company
- employees who already received DOLE CAMP assistance may still avail but is qualified only for the first month

Who are not eligible for SBWS?

- work from home employees or part of skeleton workforce
- employees on leave (with or without pay) during ECO
- employees receiving SSS unemployment benefits due to COVID-19
- with unsettled or in-process SSS final claims (i.e. retirement, death, etc)

B. APPLICATION PROCESS

1. The employer shall visit BIR webpage and click the SBWS icon to verify if the small business is eligible.
2. Enter the 9-digit employer Tax Identification Number (TIN) in the search field. (refer to the Certificate of Registration)
3. If qualified, a green prompt notification will appear on screen and copy the passcode provided. (If not qualified, a red prompt notification will appear on screen and send your query at SBWS_BIRquery@bir.gov.ph.)
4. Go to the SSS portal www.sss.gov.ph and log-in to your My.SSS account.
5. Click the "Small Business Wage Subsidy" tab. Enter the passcode and employer TIN to see the list of employees.
6. Select the list of employees who are eligible (if not CAMP beneficiaries)
7. Enter the TIN of each of the qualified employees.
8. Read carefully the SBWS Employer's Undertaking and click the "I Agree" tab.
9. After filling up the application, the employer must submit the following supporting documents to any SSS branch or email to SBWSCertifications@sss.gov.ph:

- Certification Attesting to the Work and Pay Status of Employee
- Notice submitted to DOLE for the flexible work arrangement adopted per Labor Advisory 9-2020
- Establishment Report on COVID per Labor Advisory 12-2020 (Non-submission of proof of work and pay arrangement shall not toll the processing of application for the wage subsidy).

10. The SSS system will validate the information provided and will confirm the qualification of employees.
11. An email notification will be sent by SSS to the eligible employees that their employer confirmed their qualification for the SBWS program.
12. SSS will notify the employer of the successfully confirmed employees for SBWS Module

C. DISBURSEMENT

- First tranche is from May 1 to 15, 2020
- Second tranche is from May 16 to 31, 2020. (The schedule may change depending on the timing of the ECO.)
- This will be disbursed through:
 - SSS UMID card enrolled as ATM;
 - PESonet participating banks;
 - Union Bank Quick Card;
 - Electronic wallets such as PayMaya; or
 - Cash pick-up through remittance partner agents.



> SSS Updates

> PhilHealth
Updates

> DOLE Updates

> HDMF Updates

> SEC Updates

SSS Updates

D. APPLICATION PERIOD

Employers may apply from April 16 to 30, 2020.

E. CONDITIONS FOR EMPLOYERS AND EMPLOYEES

- Employees who will receive the subsidy cannot be relieved from work.
- Employees cannot resign during the ECQ period.

SSS ADVISORY: ACOP AND UMID CARD APPLICATION SUSPENSION

The Social Security System (SSS) announced the temporary suspension of its Annual Confirmation of Pensioners Program (ACOP) until April 30, 2020.

According to SSS President and CEO, Aurora C. Ignacio, “In this time of crisis, the importance of providing our pensioners with the SSS pension they can rely on and ensuring their health and safety overshadows the need for their timely compliance with the ACOP requirement”.

The ACOP ensures that SSS pensions are given to the rightful beneficiaries. SSS conducts home visits for pensioners who are 85 years old and residing in the Philippines. Home visits are also administered for pensioners who cannot personally report to SSS branches due to medical conditions.

Pensioners abroad may also comply with the ACOP via video conference.

On the other hand, retirement pensioners who are 85 years old and below and residing in the Philippines are no longer required to comply with the ACOP since October 2018.

Also, SSS is temporarily suspending the applications for the Unified Multi-Purpose Identification (UMID) card since it involves direct contact. (SSS)

PhilHealth Updates



- > SSS Updates
- > PhilHealth Updates
- > DOLE Updates
- > HDMF Updates
- > SEC Updates

CIRCULAR NO. 2020-0001: THE REVISED PHILHEALTH REGISTRATION FORM

To enhance the membership information and in support to the Universal Health Care Act (RA No. 11223) passed during 2019, the Philippine Health Insurance Corporation issued Circular 2020-001 that contains the Revised Philhealth Registration Form, applicable for new and existing Philhealth Members. Existing members are to update or amend their data records in the Philhealth database, in order to reflect the said change.

The Revised Philhealth Member Registration Form (PMRF) is to be used by new registrants for the issuance of a unique and permanent Philhealth Identification Number (PIN). It shall be submitted with one attached valid ID and other supporting documents needed to show relationship of the member to its dependents.

In case that there are still pending applications to Philhealth using the old PMRF prior to this Circular, it shall still be processed. Existing members shall submit the Revised PMRF to update their information to the Philhealth database.

I. Direct contributors, EXCEPT those stated below, are required to present their proof of income and declare their gross income (before taxes and other deductions):

1. Employees with formal employment and with no other sources of income
2. Sea-based Filipino workers
3. Lifetime members – former members reaching the age of retirement and has paid at least 120 monthly premium contributions.

II. Kasambahays, Family Drivers, and Self-Earning Individuals, a duly attested PMRF is sufficient, for as long as it is indicated in the form that it is “self-declared” income.

III. Direct contributors with mixed income (earning income from two or more sources) must report their income from all sources, and present supporting documents if necessary.

IV. Practicing Professionals, Sole Proprietors, Self-Earning Service and Sales Workers/Craft related Trade Workers/Plant and Machine Operations/Elementary Occupations, and other occupations stated in the 2012 Philippine Standard of Occupational Classification, must submit or present proof or additional documents, if requested, in order to validate the declared income in the PMRF.

Application/Update of PMRF can be done by a representative transacting on behalf of the member, provided the requirements below are presented:

1. Authorization Letter signed by the member
2. One valid government issued ID of the representative
3. One valid government issued ID of the member

PhilHealth Updates



> SSS Updates

> PhilHealth
Updates

> DOLE Updates

> HDMF Updates

> SEC Updates

CIRCULAR NO. 2020-0002: EXPANSION OF THE PRIMARY CARE BENEFIT TO COVER ALL FILIPINOS

Pursuant with the passage of the Universal Health Care (UHC) Act, Philhealth endeavors to achieve the goals set by the Act ensuring that all Filipinos have financial access to a primary health care provider that can deliver basic essential services through the Philhealth Konsulta. The circular was issued as a guideline for the design and implementation of the Philhealth Konsulta to the accredited health care institutions/ providers, Philhealth regional offices, branches, local health insurance offices and all others concerned.

The following are the general guidelines of Philhealth Konsulta:

1. All primary care benefit packages shall be collectively transitioned to the Philhealth Konsulta.
2. All outpatient Department /Sections of accredited level 1, 2 and 3 private and government hospitals may apply as Philhealth Konsulta health facility provided that the requirements for the accreditation are satisfied.
3. Philhealth Konsulta health facilities can establish linkages for referral as needed.
4. All Filipinos are deemed eligible to register to a Philhealth Konsulta facility provided that the Philhealth membership registration are complied.

5. The Philhealth Konsulta package mandates that every Filipino shall register with a public or private primary care provider of choice.

6. The package includes basic individual-based health services and shall be periodically reviewed and improved based on Philhealth's benefit prioritization process.

7. Philhealth beneficiaries are entitled to quality health services. To access these services, beneficiaries and providers shall follow the availment process.

8. The benefit shall be paid as capitation (per individual) annually. The basis of the computation shall be determined by the Corporation.

9. Accredited Philhealth Konsulta must comply with the co-payment rules that will be set forth in the facility's performance commitment.

10. Philhealth Konsulta facilities shall comply with the financial reporting that will be set with this package

11. All health data that have been generated shall be encoded in the EMR system or an interim electric reporting system to be transmitted to Philhealth.

12. Philhealth Konsulta facilities and all of its staff shall commit to keep the member's personal information confidential in compliance with the Data Privacy Act of 2012 (R.A. 10173)

13. Data guidelines will be provided in a separate issuance of circular.

This Circular took effect last January 1, 2020.

PhilHealth Updates



- > SSS Updates
- > PhilHealth Updates
- > DOLE Updates
- > HDMF Updates
- > SEC Updates

CIRCULAR NO. 2020-003: GUIDELINES ON DENIAL OR WITHDRAWAL OF ACCREDITATION OF HEALTH CARE PROVIDERS

The National Health Insurance Act of 2013 through Philippine Health Insurance Corp (Philhealth), the authorized agency to grant accreditation on health care providers (HCP), has established a detailed guideline on denial or withdrawal of accreditation.

Philhealth shall assess the performance of the HCP and provide the concerned HCP with all the findings and validated reports (i.e. field validation and medical validation) within 10 calendar days from completion of monitoring activities. The HCP shall provide justification/explanation on the findings within 10 calendar days after receipt.

Grounds for denial or withdrawal are as follows:

1. Non-compliance with any or all the requirements;
2. With pending case with the Prosecution Department;
3. Violation of RA 7875, as amended, and its RIRR and RA 11223 and its Implementing Rules and Regulations;
4. Commission of fraudulent or criminal acts prejudicial to National Health Insurance Program (NHIP); or

5. Other validated monitoring findings

Denial with basis/bases shall be issued upon approval as recommended by the Accreditation Subcommittee. In case of denial due to non-compliance, the HCP may file for motion for reconsideration or file an appeal to the committee for accreditation should motion be denied. Otherwise, the HCP may directly file an appeal to the committee for accreditation.

Recommendation for withdrawal, on the other hand, shall come from the Legal Sector and will take effect one day after receipt of the approved recommendation. The HCP may appeal the withdrawal to the Vice President/Regional Vice President. Appeals for denial and withdrawal shall be made within 15 days from receipt of notice. Failure to comply will make the denial or withdrawal final and executory.

Philhealth shall ensure strict compliance with the policies, rules and regulations, determine offenses and violations, and maintain high quality standard of care of all accredited HCPs.

All provisions inconsistent with or contrary to this circular are revised, modified or repealed, accordingly. All provisions of existing issuances which are not affected by this circular shall remain valid and in effect.

CIRCULAR NO. 2020-007: GUIDELINES ON THE PROVISIONS OF SPECIAL PRIVILEGES TO THOSE AFFECTED BY A FORTUITOUS EVENT

The guidelines cover the provisions of special privileges for affected persons by fortuitous events - events that cannot be controlled such as pandemics, disasters, etc. This circular covers the requirements, benefits and eligibility for health care benefits in case of the happening of this kind of events. The people eligible for this health care benefit are individuals and health care institutions (HCI) which are affected by this kind of events whether they are Philhealth accredited or not.

There are different sets of requirements needed for individuals and HCI for Philhealth and nonPhilhealth accredited. The requirements may include documentation or other means to prove that an individual or HCI are being affected by the fortuitous event and need immediate healthcare assistance from Philhealth.

Examples of this documents are pictures or records about the fortuitous event that happened. This circular also includes the different kind of benefits that health care institutions or individuals, whether it be Philhealth accredited or not, may receive from Philhealth. In addition to that, computations for each type of benefits are also presented in the circular.

PhilHealth Updates



> SSS Updates

> PhilHealth
Updates

> DOLE Updates

> HDMF Updates

> SEC Updates

CIRCULAR NO. 2020-008: PAYMENT OF PREMIUM CONTRIBUTIONS THROUGH THE ONLINE PAYMENT FACILITY OF THE ELECTRONIC PREMIUM REMITTANCE SYSTEM (EPRS)

The Circular was issued to establish and maintain an updated membership and contribution database pursuant to the Universal Health Care Act and the Ease of Doing Business & Efficient Delivery of Government Services (EODB-EDGS) Act of 2018.

SCOPE

The Circular covers the payment of the premium contribution of employers in the government and private sectors thru the online payment facility of the EPRS. Parallel to this, the Corporation shall allow exemption as further indicated under General Guidelines of the Circular.

GENERAL GUIDELINES

A. Effective the applicable period of June 2020 and onwards, all premium contributions of employers and their employees in the government and private sectors shall be made thru the online payment facility of the EPRS.

B. Employers are required to enroll their EPRS account at any Accredited Collecting Agent (ACA) of choice with payment gateway/facility interlinked with EPRS to be able to remit premium online.

C. Employers who cannot comply with online scheme due to unstable internet connection or for any justifiable reasons shall be required to request for exemption subject to evaluation and assessment.

D. Kasambahays, family drivers, and those located in areas classified as Geographically Isolated and Disadvantaged Areas (GIDAS) may pay their premium contribution over-the-counter at the Local Health Insurance-Offices (LHIOs) on cash basis.

E. Employers that have no capacity to maintain the Average Daily Balance (ADB) required by some ACAs may enroll their account to ACAs with lower or no ADB requirement.

F. Over-the-counter payments at any PhilHealth Office shall also be allowed for the following:

1. During system downtime especially during deadlines;
2. Payment of adjusted PhilHealth premiums of government employees with salary differentials and step increments paid thru List of Due and Demandable Accounts Payable with Advice to Debit Account (LDDAP-ADA) per Department of Budget and Management Circular Letter No. 2013-16; and,

3. Employers with additional newly-hired employees not previously reported, those with underpayments as a result of payroll validation and payment of arrears as supported by a Billing Statement.

G. All the over-the-counter payments made at the ACAs and LHIOs by exempted employers shall be on a cash basis or thru manager's check.

H. PhilHealth is committed to protecting personal data from loss, misuse, and any authorized processing activities and will take all reasonable precautions to safeguard its security and confidentiality. PhilHealth shall not share, or transfer, the same to any third party without consent of the subject. All personal data will be kept for a limited period in accordance to applicable laws and regulations, after which they will be disposed of in a safe and secure manner.

PhilHealth Updates



> SSS Updates

> PhilHealth
Updates

> DOLE Updates

> HDMF Updates

> SEC Updates

TRANSITORY CLAUSE

To give sufficient time for the employers to align their processes and enroll their account at any ACA of choice with approved payment gateway/facility in the EPRS, employers will be given a transitory period of not more than six (6) months upon effectivity of the Circular to remit in the meantime their premium contributions thru over-the-counter of their preferred ACAs. Thereafter, compliance to this policy shall be strictly implemented.

For more information on these Circulars, please visit PhilHealth's Official Website: <https://www.philhealth.gov.ph>

- All PhilHealth Local Health Insurance Offices
- All Accredited Collecting Agents (ACAs) and CIS Bayad Centers including their Third Party Agents

Employers can also remit online through Security Bank, BPI, Union Bank, Land Bank, Citibank and BancNet member banks.

ADVISORY NO. 2020-021: EXTENSION OF DEADLINE OF PREMIUM PAYMENT

Due to COVID-19 pandemic, PhilHealth is extending the deadline of payment of premium contributions for the first quarter of 2020 for Self-Earning Individuals, Professional Practitioners and Members under the Group Enrolment Schemes from March 31, 2020 to April 30, 2020.

ADVISORY NO. 2020-023: WHERE TO PAY PHILHEALTH CONTRIBUTIONS NOW THAT LUZON IS UNDER ENHANCED COMMUNITY QUARANTINE?

Direct contributory members and employers can pay/remit their contributions over the counter at the following:

DOLE Updates



> SSS Updates

> PhilHealth
Updates

> DOLE Updates

> HDMF Updates

> SEC Updates

LABOR ADVISORY NO. 07 S.20: LABOR ADVISORY ENJOINING PRIVATE ESTABLISHMENTS TO REQUIRE ONLY CERTIFIED TRUE COPY OF THE PRE-EMPLOYMENT DOCUMENTS FROM FIRST TIME JOBSEEKERS

In accordance with the advisory issued by the Department of Labor and Employment, agencies of the government issuing pre-employment requirements to a first time jobseeker shall be free of charge. One copy and one time availment of this privilege is considered under the advisory thus, private establishments are encouraged to accept certified true copies until such time that the first time job seeker is offered the job.

LABOR ADVISORY NO. 14 S.20 – CLARIFICATION ON THE NON-INCLUSION OF ONE-MONTH ENHANCED COMMUNITY QUARANTINE PERIOD ON THE SIX-MONTH PROBATIONARY PERIOD

Pursuant to Articles 5 and 296 of the Labor Code of the Philippines, this Advisory is issued for the guidance of all concerned:

I. Coverage

This circular is applicable to all private employers who are required to comply with probationary employment period not to exceed six (6) months from the date the employee started working.

II. Non-inclusion of the one-month enhanced community quarantine (ECQ)
The one month ECQ period is not included in determining the six (6) month probationary period.

DO-208-20: GUIDELINES FOR THE IMPLEMENTATION OF MENTAL HEALTH WORKPLACE POLICIES AND PROGRAMS FOR THE PRIVATE SECTOR

This circular aim to guide employers on proper implementation of RA 11036 Mental Health Act and RA 11058 An Act Strengthening Compliance with Occupational Safety and Health Standards and Providing Penalties for Violations Thereof which shall apply to all workplaces and establishments in the formal sector including those which deploy Overseas Filipino Workers(OFWs).

Workplaces and establishments are required to establish a mental health policy program which shall be properly coordinated, monitored, and regularly reviewed and updated as necessary. They can seek assistance to different government agencies in establish such policy program.

Components of the Mental Health Policy Program are as follows:

a. Basic information and education, and promotion are expected to be provided to all workers regarding mental health. Implementers can seek for training from the Department of Health (DOH) and National Center for Mental Health (NCMH).

b. Promotion of enhancement of workers' well-being to have a healthy and productive lives. Promotion of healthy lifestyle, recreational activities, and recognition program are few of the recommended activities.

c. Social Policies which encompasses non-discriminatory policies, confidentiality of workers' mental health, proper disclosures, and work arrangements and accommodations that can properly address workers mental health condition.

d. Proper mental health services such as treatment and rehabilitation. In the absence of legally required occupational health (OH) personnel, HR personnel are expected to facilitate with the referral of the worker for medical evaluation/ intervention.

e. Health benefits and compensations offered shall cover mental health needs. There are current health benefit packages under Philhealth, ECC, or SSS which can be applied.



- > SSS Updates
- > PhilHealth Updates
- > DOLE Updates
- > HDMF Updates
- > SEC Updates

DOLE Updates

f. Counselling through referrals as support mechanism. Counselors qualified to provide mental health services may be tapped by the employer.

g. Workers are expected to actively participate with the mental health policies of their employers, provide and seek assistance as needed, and to not engage in any activities which may lead to mental health problem or aggravate existing mental health condition.

All policies, issuances, rules and regulations inconsistent with this Guidelines are repealed or modified accordingly.

LABOR ADVISORY 04 S.20: GUIDELINES ON 2019 NOVEL CORONA VIRUS (2019-NCOV) PREVENTION AND CONTROL AT THE WORKPLACE

This advisory is to assist private sector workplaces in their preparedness and response to the 2019-nCoV or now known as COVID-19.

A. Workplace Health

Employers should:

1. Provide information about COVID – 19, including its transmission, outcome, and treatment options,
2. Clean the work areas,
3. Avoid or reduce direct exposure of workers to animals, environments and objects which may be possible carrier of the virus.

4. Ensure food in canteens or similar areas is properly prepared, handled and cooked,
5. Emphasize to all workers the everyday actions to stay healthy and keep a clean workplace and
6. Monitor the health of its workers particularly those with fever and other flu symptoms and those who have traveled to or worked in countries affected by COVID-19.

B. Workplace with imminent danger situations

In workplaces with imminent danger situations such as health-care and other frontline services, the employer shall take immediate protective measures. They shall follow procedure using checklist related to:

1. Recent travel to and from China or any country or place with local transmission or outbreak of the virus.
2. Recent contact with a confirmed or suspected COVID-19, and
3. Affliction by such symptoms as fever greater than 38 degrees Celsius and flu-like symptoms such as cough or shortness of breath.

Workers in said workplaces must take extra precautionary measures which include strict hygiene and use of personal protective equipment (PPE). Other concerns shall be coordinated with the Department of Health.

C. Leave of Absences and Entitlements

1. Leave of Absence

Worker's leave of absence may be charged to their annual sick/vacation leave credits under the company policy or practice. If worker's leave credits have been used up, employers could consider granting leave of absence without pay. However, employers are encouraged to exercise flexibility and compassion in granting additional leave with pay. By mutual agreement, employers and workers could also agree on other arrangements for the worker's leave of absence.

2. Hospitalization Benefits

In addition to existing company health-care benefits PhilHealth members and their dependents infected with COVID-19 may avail of Phil-Health hospital benefits.

3. Social Security / Employee's

Compensation Benefits – A worker who contracts COVID-19 in the performance of his/her work is entitled to sickness benefits under SSS and employees' compensation benefits under PD 626 (EC Law). In case the worker is not qualified due to the fault of his/her employer, the latter shall be liable on all medical expenses until full recovery.

DOLE Updates



> SSS Updates

> PhilHealth

Updates

> DOLE Updates

> HDMF Updates

> SEC Updates

D. Assistance to be provided by DOLE

For workers in the country, the BWC, OSHC and DOLE-Ros, with DOH shall provide information on 2019-nCoV and workplace concerns including issues related to OSH Standards and General Labor Standards, technical assistance on risk assessment, use of PPEs including respirator program, and capability-building of COVID-19 focal persons in workplace.

For OFWs, the POEA, OWWA and ILAB shall ensure that information on COVID-19 prevention and control are provided during the pre-departure orientation seminars.

The DOLE agencies concerned shall make a regular progress report on the prevention and control of COVID-19 spread in the workplaces. The BWC shall ensure the observance of these guidelines.

LABOR ADVISORY 05 S.20: AMENDING ITEMS NO. 1 AND 3 OF LABOR ADVISORY NO. 2 SERIES 2013 “REQUIREMENTS FOR COMPLIANCE WITH MARITIME LABOUR CONVENTION 2006”

This advisory is to ensure effective compliance with the Maritime Labour Convention of 2006. The following amendments to Item No. 1 & 3:

The Declaration of Maritime Labour Compliance (DMLC) consists of two parts.

Part 1 – consists of national requirements – must be issued by the Secretary of Labor and Employment of his duly authorized representative upon application by the ship owner.

Part 2 – consist of detailed requirements in Part 1 – shall be prepared by the ship owner himself.

3. The ship owner’s application for the issuance of Part 1 shall be filed at the Bureau of Working Conditions (BWC) located at 3rd floor, DOLE Building, Muralla Street, Intramuros, Manila, Philippines.

LABOR ADVISORY 06 S.20: GUIDELINES ON THE PAYMENT OF FINAL PAY AND ISSUANCE OF CERTIFICATE OF EMPLOYMENT

This advisory is issued for guidance on the payment of Final Pay and Issuance of Certificate of Employment of an employee. To effectively harmonize the management prerogative of the employer and the right of the employee, the Final Pay shall be released within 30 days from the date of separation or termination or employment, unless there is a more favorable company policy or agreement thereto. While, the employer shall issue a certificate of employment within 3 days from the time of the request by the employee.

Any issue or claim dispute arising out or relating to the above discussion, shall be filed to nearest DOLE Regional/Provincial/Field Office which has jurisdiction over the workplace, for conciliation and subject to DOLE’s existing enforcement mechanism.

LABOR ADVISORY NO. 09 S.20: GUIDELINES ON THE IMPLEMENTATION OF FLEXIBLE WORK ARRANGEMENTS AS REMEDIAL MEASURE TO THE ONGOING OUTBREAK OF CORONAVIRUS DISEASE 2019 (COVID-19)

COVID-19 has not just caused our health system to cripple but also the economy to plummet. Closures of establishments and restriction of people’s movement have financially impacted private sectors. These led to drastic decisions such as the no work-no pay scheme and reduction of salary.

Labor Advisory No. 09 has been placed to indicate the flexible working arrangements that an organization can adapt. These include reduction of workhours and/or workdays, rotation of workers, and forced leave which depend on the organization’s currently existing schedule.

DOLE Updates



> SSS Updates

> PhilHealth

Updates

> DOLE Updates

> HDMF Updates

> SEC Updates

In the Philippines, the normal working hours is commonly at 8 (or even more if an organization follows a compressed work week) and normal working days is commonly at 5 (or even 6). This should mean that a reduction of work hours would not be added to the workdays of the employees.

As to the rotation of workers, the employers and employees should determine as to who should report to workplace but in consonance with the workforce declared by the government to be skeleton such as but not limited to health care, necessities, financial institutions, and banks.

Forced utilization of leave credits is also considered, should there be any. As to the type of leave to be used such as sick, vacation, or others is left under the discretion of the employers and employees.

However, this guideline does not limit the arrangements to above mentioned. Some private sectors have effected their business continuity plan, which includes a work from home arrangement.

Interpretation of the issued guidelines, however, may differ. This should be treated as grievances under the applicable grievance mechanism of the company. Briefly stated, a grievance mechanism is an internal procedure which provides a clear and transparent framework to address concerns and complaints within the organization.

If the organization has limited to no grievance mechanism, the grievance shall be escalated to a Regional Office which has a jurisdiction over the workplace.

Employers are required to keep and maintain documents or records proving that a flexible working arrangement has been adopted. These may include, among many others, emails and text messages.

An advisory of the flexible working arrangements implemented by the establishment should be conspicuously posted in the workplace. A notification in the Report Form shall be sent to the Regional/Provincial/Field Office, the advisory is attached.

LABOR ADVISORY NO. 11: SUPPLEMENTAL GUIDELINES RELATIVE TO REMEDIAL MEASURES IN VIEW OF THE ONGOING OUTBREAK OF CORONAVIRUS DISEASE 2019 (COVID-19)

To avoid and minimize COVID-19 transmission in the work environment, the following are the guidelines issued by DOLE through its Labor Advisory No.11:

1. As alternatives to termination of work operations or total closure of establishments – companies can practice Work from Home, Reduction of workdays/ hours, Skeletal work system (rotation of workers), forced Leaves, and other flexible arrangements stated in Labor Advisory No. 09 series of 2020.
2. Manufacturing, Retail, and Service businesses are encouraged to continue its operations, provided that they will strictly practice social distancing and safety precautionary measures.
3. The leaves of absence consumed during the community quarantine period shall be charged against the existing leave credits of the respective employee. The unpaid leaves during the said period may be subjected to conditions given in DOLE's proposed COVID 19 Adjustment measures program.



> SSS Updates

> PhilHealth
Updates

> DOLE Updates

> HDMF Updates

> SEC Updates

DOLE Updates

4. Employees working in Metro Manila but resides on nearby cities/outside National Capital Region, or vice versa, are allowed to work – provided that they present their Company ID or Certificate of Registration, with details of their employer’s address.

5. Self-employed workers are allowed to travel to and from Metro Manila but must present their proof of business/economic activity in the checkpoint areas.

6. People delivering necessary goods (foods, raw materials) must present their delivery receipt with the stated address of recipient to be allowed access in Metro Manila.

7. Healthcare facilities are fully operational- therefore, healthcare workers are allowed to move to and from Metro Manila.

This advisory was signed on 14th of March, 2020 and is strictly enforced.

DEPARTMENT ORDER NO. 209: GUIDELINES ON THE ADJUSTMENT MEASURES PROGRAM FOR AFFECTED WORKERS DUE TO THE CORONAVIRUS DISEASE 2019

The guidelines on the adjustment measures is limited only to the private companies that have limited resources and revenues due to immediate temporary

closure of the business resulting to the incapability of those companies to support their employees.

Affected workers are those who will not receive their salaries if they will not work under normal business and temporary suspension due to the suspension of operations due to the implemented ECQ. Amount given to the employees covered amounts to Php 5,000.00 per employee.

To be qualified for the said assistance, the following documents are needed:

1. Establishment Report on the Covid19 pursuant to labor Advisory No. 9, Series of 2020 and
2. Company Payroll for the month prior to the implementation of FWAs or temporary closure.

Process will be to pass these documents to the appropriate DOLE Regional or Provincial Offices where the companies are situated. After complying with the documents, it will be assessed by the DOLE officers within 3 working days after receipt. Depending on the assessment, the company that applied can receive either Notice of Approval or Denial.

In case of a denial, the grounds are ineligibility of the applicant, incorrect requirements provided or falsification of the required documents. In case of approval, the applicant will receive the amount of Php5,000 in their payroll accounts through bank within two weeks upon receipt of the notice of approval.

DOLE Updates



> SSS Updates

> PhilHealth

Updates

> DOLE Updates

> HDMF Updates

> SEC Updates

**DEPARTMENT ORDER NO. 211:
PRESCRIBING GUIDELINES GOVERNING
THE PROVISIONS OF HOTEL
ACCOMMODATION FOR DISTRESS
LANDBASED AND SEA BASED FILIPINO
WORKERS DURING THE PERIOD OF
ENHANCED COMMUNITY QUARANTINE
OR THE OWWA PROJECT CARE**

This circular is for our modern Filipino heroes, the overseas Filipino workers (OFW). This so-called Department Order No. 211 aims to give hotel accommodation and transportation benefits to the OFWs whose flights are affected by the Enhanced Community Quarantine due to the pandemic, Covid-19. This guideline covers the benefits whether it be transportation or hotel accommodations with establishments partnered with Overseas Workers Welfare Association (OWWA).

**LABOR ADVISORY NO. 13-A S. 2020:
DEFERMENT OF PAYMENT OF HOLIDAY
PAY FOR THE APRIL 2020 HOLIDAYS**

The Advisory was issued in view of the existence of a national emergency arising from the Coronavirus Disease 2019 (COVID-19) situation, and pursuant to Article 5 of the Labor Code, as amended, in relation to Labor Advisory No. 13, Series of 2020.

Establishments that have totally closed

or ceased operation during the enhanced community quarantine period are exempted from the payment of the holiday pay under Labor Advisory No.13, Series of 2020.

This Advisory was signed April 01, 2020.

To see the full versions of the Advisories, please visit DOLE website: www.dole.gov.ph

HDMF Updates



- > SSS Updates
- > PhilHealth Updates
- > DOLE Updates
- > HDMF Updates
- > SEC Updates

MEMORANDUM CIRCULAR NO. 432: GUIDELINES ON THE GRANT OF MORATORIUM ON SHORT TERM LOAN (STL) AMORTIZATION AND HOUSING AMORTIZATION/INSTALLMENT PAYMENTS TO PAG-IBIG FUND BORROWERS/BUYERS AFFECTED BY THE MANAGEMENT OF THE CORONA VIRUS DISEASE (COVID-19)

I. COVERAGE

1. This program shall cover eligible STL borrowers and Housing borrowers/buyers who are adversely affected by the management of COVID-19 or its after effects, subject to the terms and conditions.
2. A borrower with multiple loans shall be granted moratorium for every loan, subject to terms and conditions provided in these guidelines.

II. FILING OF APPLICATIONS

1. Applications for moratorium on amortization/installment payments may be filed via the Virtual Pag-IBIG from 16 March 2020 to 15 June 2020.
 - 1.1. A borrower/buyer whose housing account is subject to staggered releases may apply for extension of construction/home improvement period.
 - 1.2. The application may be filed by the borrower/buyer, his/her spouse, or the duly authorized representative.
2. No processing fee shall be charged for the application for this moratorium program.

III. ELIGIBILITY CRITERIA

The borrower must meet the following eligibility requirements:

1. The STL borrower's or Housing borrower's/buyer's source/s of income has been impaired due to the community quarantine, or to the temporary suspension/permanent closure of the employer/business pursuant to the Declaration of the State of Calamity and State of Public Health Emergency.
2. The borrower's STL/HL account meets the prescribed status of account:

Program Type	Status of Account
2.1 Short Term Loan	<ul style="list-style-type: none"> • Account already completed the grace period prior to declaration of ECQ • Not more than 6 months in arrears
2.2 Housing Loan	
a. For accounts taken-out under the Pag-IBIG Fund Affordable Housing Program	Regardless of status of account
b. For accounts under the Pag-IBIG Fund End-User Home Financing (EUF) Program with original loan amount not exceeding the Socialized Housing Ceiling	
c. Real and Other Properties Acquired (ROPA) accounts under Long-Term and Short-Term Installment amounting to not more than Php450,000	

Program Type	Status of Account
d. For accounts under the Pag-IBIG Fund EUF Program with original loan amount exceeding the Socialized Housing Ceiling	Updated as of date of 16 March 2020. However, accounts in arrears may likewise apply for this program, subject to justifiable reason/s and approval of the concerned Vice President.
e. Real and Other Properties Acquired (ROPA) under Long-Term or Short-Term Installment amounting to more than Php450,000.00.	
f. Other housing loan accounts, e.g. accounts under remediation with approved plan of payment, restructured loans, NPARP accounts, installment payment under redemption period, etc.	

3. A housing borrower/buyer shall not exceed the age of seventy (70) at the end of the loan/installment term, inclusive of the extended period/s due to availment thereof.

HDMF Updates



- > SSS Updates
- > PhilHealth Updates
- > DOLE Updates
- > HDMF Updates
- > SEC Updates

IV. TERMS AND CONDITIONS

1. For approved applications, STL amortization and/or Housing amortization / installment payments shall be suspended from March 16, 2020 to June 15, 2020 with no penalty or additional interest to be charged during the moratorium period.

For HL accounts subject to staggered releases, interest will be deducted for every release.

2. The borrower's/ buyer's loan / repayment term will be extended for the number of months corresponding to the applicable moratorium period, but the STL amortization and/or Housing amortization / interest rate shall remain the same.

For HL accounts subject to staggered release of loan proceeds, construction / improvement period shall be extended for up to 3 months.

3. Housing borrowers/buyers shall pay the required premiums for the Sales/Mortgage Redemption Insurance, and Non-Life Insurance coverage upon the lifting of ECQ. Insurance premiums corresponding to moratorium period will have priority over the amortization due.

4. Payment for STL and/or Housing amortization / installment shall resume on the month following the last month of borrower's / buyer's moratorium period.

5. Borrower/ buyer may pay STL and/or Housing amortization / installment even during moratorium period.

6. The availment of moratorium program shall not preclude the member-borrower/ buyer from enjoying other Pag-IBIG Fund programs.

MEMORANDUM CIRCULAR NO. 433: GUIDELINES ON THE GRANT OF MANDATORY 30-DAY GRACE PERIOD ON ALL LOANS AFFECTED BY THE ENHANCED COMMUNITY QUARANTINE (ECQ)

I. COVERAGE

1. This will apply to all loans with principal and/or interest which will fall due within the ECQ period (March 17, 2020 to April 12, 2020). Loans mean loans extended by Pag-IBIG Fund to individuals and entities.

2. A borrower with multiple loans will be granted a grace period for every loan, subject to terms and conditions.

II. TERMS AND CONDITIONS

1. All loans with principal and/or interest falling due within ECQ period shall be entitled to avail of the 30-day grace period without interest or other charges. The initial grace period will automatically be extended if the ECQ period is extended by the President.

2. Amortization due subject of the grace period or its extension shall be paid on the first working day after the grace period, or its extension.

3. The grant of grace period shall not preclude the borrowers from paying their obligations as they fall due during the ECQ period should they so desire.

For the full versions of the Circulars, visit HDMF website: www.pagibig.gov.ph

SEC Updates



- > SSS Updates
- > PhilHealth Updates
- > DOLE Updates
- > HDMF Updates
- > SEC Updates

MEMORANDUM CIRCULAR 2 SERIES OF 2020: FILING OF ANNUAL FINANCIAL STATEMENTS AND GENERAL INFORMATION SHEET

This circular aims to maintain an organized and orderly filing of Audited Financial Statements (AFS) and General Information Sheet (GIS), the Commission, pursuant to its authority under the Revised Corporation Code and the Securities Regulation Code, adopts the following measures in the filing of annual reports:

AFS of Companies whose Fiscal Year Ends on December 31, 2019:

All corporations, including branch offices, representative offices, regional headquarters and regional operating headquarters of foreign corporations, shall file their AFS depending on the last numeric digit of their SEC registration or license number in accordance with the following schedule:

April 20 – 24	:	1 and 2
April 27 – 30	:	3 and 4
May 4 – 8	:	5 and 6
May 11 – 15	:	7 and 8
May 18 – 22	:	9 and 0

All SEC Offices and Branches in Visayas and Mindanao shall be governed by the above coding schedule in 2020. However, any corporations may opt to file on or before its respective filing dates.

The above filing schedule shall not apply to the ff corporations:

- Those whose fiscal year ends on a date other than December 31, 2019. They shall file their AFS within 120 calendar days from the end of their fiscal year.
- Those whose securities are listed on the PSE and under SRC. They shall file their AFS within 105 calendar days after end of their fiscal year, and
- Those whose AFS are being audited by COA.

Late filings shall be accepted starting May 25, 2020 and shall be subject to the prescribed penalties which shall be computed from the date of the last day of filing schedule.

The AFS shall have the stamped “received by BIR”. The basic components of the AFS as prescribed by SRC Rule 68 shall be completed and submitted by filers. Failure to comply should be imposed penalties.

The General Financial Reporting Requirements as stated by the SRC Rule 68, was approved last August 19, 2019 states the ff;

- Stock Corp with total assets or total liabilities of P600,000 or more,
- Non-stock Corp with total assets or total liabilities of P600,000 or more,

- Branch offices/representative offices of stock foreign corporations with assigned capital of P1M or more,
- Branch offices/representative offices of non-stock foreign corporations with total assets of P1M or more,
- Regional operating headquarters of foreign corporations with total revenues of P1M or more.
- Corporations which do not meet the above threshold, may submit their AFS accompanied by a duly notarized Treasurer’s Certification only (rather than an Auditor’s Report).

GIS

All corporations shall file their GIS within 30 calendar days from:

- Stock Corporation – date of actual annual stockholders’ meeting
- Non-stock Corporation – date of actual annual members meeting
- Foreign Corporation – anniversary date of the issuance of the SEC License

Both Reports (AFS & GIS)

All Corporations may directly file their AFS and GIS in SEC Head Office, PICC Building, all Satellite Offices and Extension Offices. All filers may opt to choose any of the ff options:

SEC Updates



> SSS Updates

> PhilHealth

Updates

> DOLE Updates

> HDMF Updates

> SEC Updates

- SEC Express Nationwide Submission (SENS) or
- Any Courier/Regular Mail

The reckoning date of submission of GIS and AFS through courier is the date of actual delivery date to the SEC.

MEMORANDUM CIRCULAR NO. 9 SERIES OF 2020: GUIDELINES FOR THE FILING OF THE GENERAL INFORMATION SHEET (GIS) DURING THE COVID-19 OUTBREAK AND ENHANCED COMMUNITY QUARANTINE

Securities and Exchange Commission has recognized the impact of the COVID-19 outbreak in the country. Restriction of people's movement in the country has frictioned the normal operations of several corporations in the country.

Corporations are mandated to report either of the following of the elected directors, trustees, and officers within 30 days from the scheduled date of election (or the fact of non-holding of election):

1. Names
2. Nationalities
3. Shareholdings
4. Residence address

General Information Sheet is to be filed within:

A. 30 calendar days from the date of actual annual meeting (stockholders for profit corporations and members for non-profit corporations):

- Where election of Directors, Trustees, and Officers was held

B. 30 days from the date of original meeting date, statement should be attached indicating a new election date which should be within 60 days from the original scheduled date

- Where the election of Directors, Trustees and Officers was not held due to health and safety reasons relating to the COVID-19 disease
 - o Original meeting date scheduled falls from March 1 to May 31, 2020
 - o On account of the COVID-19 disease
 - o No facilities for remote communication
- Where the election of Directors, Trustees and Officers was not held due to reasons other than that provided above
 - o Original meeting date scheduled did not fall from March 1 to May 31, 2020
 - o Verification by the stockholders, members, directors, or trustees that the non-holding of election is due to reasons other than what was indicated in the former bullet

C. 30 days from the date of the actual meeting was held

- Where no stockholder, member, director, or trustees applied for an order from the Commission than election be held
 - o Actual meeting held is outside period covered from March 1 to May 31, 2020

Commission, upon discovery that the non-holding of election is not justified, shall issue a notice requiring the corporation to state the time and place of the election in accordance with the Section 25 of the Revised Corporation Code. Report submitted to the Commission shall contain the following:

1. Corporate name
2. SEC Registration Number
3. Date of annual meeting per By-Laws
4. Date of actual meeting
5. Reasons for the non-holding of the meeting
6. Venue of the intended meeting, and
7. Signed and dated by the Corporate Secretary

If necessary, upon evaluation of the current circumstances and developments, the Commission may extend the covered until further notice is issued.

To see the full versions of the Circular, please visit SEC website: www.sec.gov.ph

About P&A Grant Thornton Outsourcing, Inc.

P&A Grant Thornton Outsourcing, Inc. provides, first rate support for your key accounting and administrative activities, such as outsourced accounting, payroll, and accounting-related tasks.

We see ourselves as your partner: we work steadily and efficiently in the background, enabling you to take center stage and focus on meeting your corporate objectives, goals and targets and drive your business to greater heights.



If you would like to know more about our services

Paz V. Malubay

President

P&A Grant Thornton Outsourcing, Inc.

T +63 2 864 0741 ext. 810

D +63(2) 864 0458/988 2297

E Paz.Malubay@ph.gt.com

Outsourcing brief is a quarterly publication of P&A Grant Thornton Outsourcing, Inc. that aims to keep the company's clientele, as well as the general public, informed of various developments in outsourcing, compensation, and other related matters. This publication is not intended to be a substitute for competent professional advice. While careful effort has been exercised to ensure the accuracy of the contents of this publication, it should not be used as the basis for formulating business decisions. Government pronouncements, laws and official interpretations are all subject to change.

We welcome your suggestions and feedback so that the Outsourcing brief may be even more useful to you. Please get in touch with us if you have any comments and if it would help you to have the full text of the materials in the Outsourcing Brief.



grantthornton.com.ph

© 2020 P&A Grant Thornton Outsourcing, Inc. - All rights reserved. P&A Grant Thornton Outsourcing, Inc is an entity wholly owned by Punongbayan & Araullo (P&A), the Philippine member firm of Grant Thornton International Ltd (GTIL). "Grant Thornton" refers to the brand under which the Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires. GTIL and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL does not provide services to clients. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.