

An instinct for growth[™]



PHILHEALTH UPDATES

Circular No.

Guidelines on the COVID-19 Community Isolation Benefit Package (CCIBP)

2020-0012

Circular No. Premium Contribution and Collection of Payment of Overseas Filipinos Members

2020-0014

BIR GOVERNMENT UPDATES

RMO No. 16- 2020 Amends RMO No. 12-2020 relative to the allocation of the

CY 2020 BIR Collection Goal by implementing office

RR No. 15-2020 Further Amendments to Revenue Regulations No. 4-2019,

as amended, on Tax Amnesty on Delinquencies

RMC No. 56-2020 Payment of Internal Revenue Taxes until June 14, 2020 Obligations of Persons Conducting Business Transactions

Through Any Forms of Electronic Media, and Notice to

Unregistered Businesses

RMC No. 61-2020 Further Extension of Deadline on Availment of Tax Amnesty on

Delinquencies Under Revenue Regulations (RR) No. 4-2019 as

Amended by RR No. 5-2020 in Relation with Revenue Memorandum Circular (RMC) No. 33-2020 dated March 24, 2020, RMC No. 38-2020 dated April 7, 2020

and RR No. 11-2020 dated April 29, 2020

DOLE GOVERNMENT UPDATES

Labor Advisory No. 14 Clarification on the Non-Inclusion of The One-Month Enhanced Community Quarantine Period On The

Six-Month Probationary Period

Labor Advisory No. 13-A Series of 2020 Deferment of Payment Of Holiday Pay For The April

2020 Holidays

Department Order

No. 212 Series of 2020

Prescribing Guidelines on The Provision Of Financial Assistance For Displaced Landbased And Seabased Filipino Workers Due To The Corona Virus (Covid-2019)

"Dole-Akap For Ofws



PhilHealth Updates



> PhilHealth Updates

> BIR Government

Updates

> DOLE

Government

Updates

CIRCULAR NO. 2020-0012: GUIDELINES ON THE COVID-19 COMMUNITY ISOLATION BENEFIT PACKAGE (CCIBP)

The objective of this Circular is to provide coverage for all Filipinos for health services in identified Community Isolation Units (CIUs) for COVID-19. It aims to operationalize the PhilHealth COVID-19 Community Isolation Benefit Package (CCIBP) and provide guidelines for benefit availment and applicable payment mechanism.

Scope

This shall apply to all claims for services provided by identified publicly or privately-run facilities temporarily serving as CIUs in response to the COVID-19 global pandemic.

Guidelines

A. Accreditation of CIUs As Providers of the CCIBP

- 1. CIUs shall either be:
- a. Free standing facilities, including converted non-hospital facilities and level 1 (L1) hospitals, set up and managed by the local government unit (LGU) or national government (NG) linked to a level 2 (L2) or level 3 (L3) referral hospital, or b. Facilities set-up and managed by a publicly or privately owned L2 or L3 hospital in coordination with an LGU or the NG, provided that there is no LGU or NG manage CIU in or nearby the municipality and/or the LGU and/or the NG recognizes the need to set up a CIU.

- 2. In order to be eligible to provide the CCIBP, CIUs must be certified by DOH and accredited by PhilHealth.
- 3. All ClUs seeking accreditation shall have to establish referral arrangements with a higher-level facility.
- 4. All public and private facilities certified by the DOH as CIUs shall be deemed accredited by PhilHealth for the CCIBP.
- 5. Different variations of ownership and management arrangements in setting up the CIU shall be permitted provided that the institution and individual in charge of managing the facility is clearly identified and the ICU and its partners has the means to file and submit claims and receive claim payments electronically.

B. Benefit Package

- 1. The CCIBP shall include all identified services needed to effectively manage cases needing isolation services based on applicable guidelines adopted by DOH.
- 2. Standards for these health services shall be made in accordance with the applicable guidelines set forth by the DOH.
- 3. Package shall cover all inputs and activities within the entire episode of care at the CIU including payment for staff and professional fees, medicine, diagnostics, transport and other operational cost.

4. Testing for COVID-19 and inpatient services for COVID-19 patients developing severe outcomes shall be covered by other applicable COVID-19 case rates.

C. Availment of the the Benefit Package for Community Isolation

- Criteria for availment of package:

 All Filipinos shall be eligible for the benefit. For patients with no PhilHealth Identification Number (PIN) or are not yet registered with PhilHealth, the CIU shall attach a properly accomplished PhilHealth Membership Registration Form (PMRF) to the CCIBP claim.
- b. To avail of the benefit, the beneficiary must meet the clinical and/or social criteria as stated in the applicable issuances of the DOH.
- c. The benefit package shall be updated as needed to reflect institutions, experts and stakeholders.
- 2. Package Rate and Rules on Co-pay
 a. The corresponding reimbursement rate
 is a maximum of P22,449.00 per claim
 b. The claims from government health care
 facilities shall be utilized to cover all
 services, medicines and diagnostics
 provided for in this Circular and other
 operating expenses to support delivery of
 care, including hiring of additional personnel, internet subscription, service provider
 subscription fee and IT hardware. Any
 remaining fund may be utilized for
 incentives for human resource involved in

PhilHealth Updates



> PhilHealth Updates

> BIR Government

Updates

> DOLE

Government

Updates

its operation with sharing based on internal guidelines.

- c. CIUs shall submit expenditure and utilization reports monthly.
- d. For private health care facilities, reimbursements shall be utilized at their discretion, provided that this shall also be used to cover cost of delivering the services.
- e. Patients shall not be charged out of pocket payment for the services received at the CIU.
- 3. Claims Filing and Reimbursement a. The CIU can file a claim for patients who were discharged after providing all mandatory services. Claims for testing for SARS-CoV-2 should be filed separately in accordance to PhilHealth Circular on COVID-19 testing.

b. All claim application shall include the following supporting documents:

- i. Transmittal Form;
- ii. Case Investigation Form; and
- iii. Claim Signature Form
- c. The filing hospital shall use the eClaim system in submitting claims for CIU.
- d. Direct filing of claims by beneficiaries shall not be allowed.
- e. Signatures of the attending health professional and the CIU manager shall be required in the eClaims submission.
- f. All claims submitted by the accredited CIU shall be processed by PhilHealth within sixty (60) working days from receipt of claim provided that all requirements are fulfilled by the accredited CIU.

D. Monitoring and Evaluation

PhilHealth shall employe mechanisms to assure members of the guaranteed quality healthcare they deserve. A monitoring and feedback system shall be implemented to assist providers to identify possible gaps in their practices or recommend mechanisms to ensure that they render the best possible service to their clients.

For the full versions of the Circulars, please visit PhilHealth website: https://www.philhealth.gov.ph/

4

PhilHealth Updates



> PhilHealth Updates

> BIR Government

Updates

> DOLE

Government

Updates

CIRCULAR NO. 2020-0014: PREMIUM CONTRIBUTION AND COLLECTION OF PAYMENT OF OVERSEAS FILIPINOS MEMBERS

Scope

This Circular covers all overseas Filipinos living and working abroad including those on-vacation or those waiting for documentation, whether registered or unregistered to the National Health Insurance Program.

Coverage

1. The Overseas Filipinos are classified as direct contributors under the UHC law and therefore, payment and remittance of premium contributions is mandatory.

Contribution

- 1. The premium shall be computed based on their monthly income, to be paid in Philippine Peso equivalent.
- 2. Conversion will be guided by the daily reference exchange rate issued by the Bangko Sentral ng Pilipinas(BSP) through its Reference Exchange Rate Bulletin (RERB). Currencies that are not included in the RERB shall be converted first to US Dollar before converting to Philippine Peso.
- 3. Member has an option to pay the annual premium in full or pay the initial premium then quarterly thereafter.
 - a. CY 2020 is a transition year. Payment of P2,400 shall serve as initial payment. b. By January 1, 2021, the minimum acceptable initial payment is a 3-month premium based on the prescribed rate at the time of payment.

4. A member who fails to pay the premium after the due date set by the Corporation shall be required to pay all missed contributions with monthly compounded interest.

Submission of Proof of Income

The premium contribution shall be salary-based and shall require the submission of acceptable proof of actual income.

Frequency and Mode of Payment

Payment shall be made every 3-month, 6-month, or full 12-month period. For sea-based OFWs, the mode of payment is monthly by salary deduction by their Agencies/ Employers.

Updating of Member Data Record

All members are required to update their member record by submitting properly accomplished PhilHealth Member Registration Form (PMRF).

BIR Government Updates



> PhilHealth **Updates**

> BIR Government **Updates**

> DOLE

Updates

Government

Step 2. Present the duly accomplished TAR made under oath and APF, together with the other required documents, to the concerned RDO for endorsement of the APF and pay the tax amnesty amount by presenting the RDO/

RR NO. 15-2020 FURTHER AMENDMENTS

TO REVENUE REGULATIONS NO. 4-2019.

AS AMENDED, ON TAX AMNESTY ON

It was issued on June 19, 2020 to amend

Revenue Regulations (RR) No. 4.2019 as

The procedures to avail the TAD is further

Delinauencies / Tax Liabilities from the

amended relative to the manner of

availment of the Tax Amnesty on

Step 1. Secure the Certificate of

DELINQUENCIES

Delinquencies (TAD)

amended as follows:

concerned BIR Office

Step 3. Submit /file immediately to the RDO/ LTD/LTCED where the taxpayer is registered, in triplicate copies.

LTD/LTCED -endorsed or approved APF

For more information on this revenue regulation, you may access it through https://www.bir.gov.ph/index.php/revenue-issuances/revenue-regulations/2020-revenue-regulations.html

RMC NO. 60-2020 OBLIGATIONS OF PERSONS CONDUCTING BUSINESS TRANSACTIONS THROUGH ANY FORMS OF ELECTRONIC MEDIA, AND NOTICE TO **UNREGISTERED BUSINESSES**

This Circular notifies persons conducting businesses through any forms of electronic media regarding their tax obligations and the registration of their businesses with the BIR. The provision covers not only partner sellers/ merchants but also, other stakeholders involved, such as payment gateways, delivery channels, internet service providers and other facilitators.

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

Persons doing business online with no Tax Identification Number (TIN) yet must register their business following the existing policies in securing a TIN and registration of business. Individuals who already have their TIN, but their business is not yet registered must register their business using BIR Form 1901 with the RDO having jurisdiction over the place of business.

Certificate of Registration (COR) shall be issued to those engaged in business upon compliance with the requirements prescribed

All those who will register their business activity and/or update their registration status not later than July 31,2020 shall not be imposed with penalty for late registration.

The newly-registered business entities, including the existing registrants, are advised to comply with the provisions of the Tax Code, as amended, and other applicable tax revenue issuances, particularly on the following:

- a. Issuance of registered Sales Invoice or Official Receipt for every sale of goods or services to clients/customers/buyers; b. Keeping of registered Books of Accounts
- and other accounting records of business transactions:
- c. Withholding of taxes, as applicable;
- d. Filing of required tax returns; and
- e. Payment of correct taxes due on time.

For more information on this circular, you may access it through https://www.bir. gov.ph/index.php/revenue-issuances/ revenue-memorandum-circulars/2020-revenue-memorandum-circulars.html

Outsourcing brief - Q2 2020 6

BIR Government Updates



> PhilHealth Updates

> BIR Government Updates

> DOLE

Government

Updates

RMC NO. 61-2020: FURTHER EXTENSION OF DEADLINE ON AVAILMENT OF TAX AMNESTY ON DELINQUENCIES UNDER REVENUE REGULATIONS (RR) NO. 4-2019 AS AMENDED BY RR NO. 5-2020 IN RELATION WITH REVENUE MEMORANDUM CIRCULAR (RMC) NO. 33-2020 DATED MARCH 24, 2020, RMC NO. 38-2020 DATED APRIL 7, 2020 AND RR NO. 11-2020 DATED APRIL 29, 2020

The provisions of RR No. 4-2019 implementing Title IV of Republic Act (RA) No. 11213 (Tax Amnesty Act) on the Tax Amnesty on Delinquencies was amended by RR No. 5-2020 and further amended by RR No. 11-2020, particularly on the duration of its availment, in consideration of the current circumstances prevailing in the country in relation to the World Health Organization's declaration of Covid-19 Global Pandemic.

The deadline to avail of the tax amnesty is further extended from June 22, 2020 to December 31, 2020.

Outsourcing brief - Q2 2020

7

DOLE Government Updates



- > PhilHealth Updates
- > BIR Government Updates
- > DOLE
 Government
 Updates

LABOR ADVISORY No. 14 CLARIFICATION ON THE NON-INCLUSION OF THE ONE-MONTH ENHANCED COMMUNITY QUARANTINE PERIOD ON THE SIX-MONTH PROBATIONARY PERIOD

This advisory shall apply to all employers in the private sector required by the Labor Code to comply with the probationary employment period not exceeding six (6) months from the hiring date. In determining the probationary employment period, the one-month Enhanced Community Quarantine (ECQ) is not included. The nearest DOLE field office is tasked to monitor the implementation of this issuance.

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

With the existence of a national emergency from the Corona Virus Disease (COVID-19) situation, and pursuant to Article 5 of the Labor Code, employers are allowed to defer payment of holiday pay on April 9, 10, and 11, 2020, as applicable. This shall be enforced until such time that the current emergency situation has subsided, and normal operations is in place. Establishments that have totally ceased operations during this period is exempted from the payment of holiday pay under Labor Advisory No. 13, Series of 2020.

DEPARTMENT ORDER NO. 212 SERIES
OF 2020 - PRESCRIBING GUIDELINES
ON THE PROVISION OF FINANCIAL
ASSISTANCE FOR DISPLACED
LANDBASED AND SEABASED FILIPINO
WORKERS DUE TO THE CORONA VIRUS
(COVID-2019) "DOLE-AKAP for OFWs"

The Department of Labor and Employment shall provide a one-time financial assistance (DOLE-AKAP) amounting to USD 200.00 or Php 10,000.00 or its equivalent to displaced OFWs on account of COVID-19. The following guidelines are hereby disseminated to ensure an effective implementation

COVERAGE: This order covers the following:

- a. Regular/Documented OFW
- b. Qualified Undocumented OFW
- c. Balik-Manggagawa

ELIGIBILITY: The following eligibilities shall be observed

- a. Those who experienced job displacement due to the imposition of lockdown or community quarantine in the receiving country or having been infected by the disease
- b. Should be still at overseas jobsites or in the Philippines as Balik –Manggagawa or repatriated to the Philippines
- c. Did not receive financial support in any form / assistance from receiving countries/ assistance from employers

PRIORITY COUNTRIES/ TERRITORIES FOR ONSITE OFWs

The department shall provide financial assistance to qualified OFWs from the following countries with Philippine Overseas Labor Office (POLO) presence:

Middle East and Africa:

- 1. Bahrain
- 2. Israel
- 3. Jordan
- 4. Kuwait
- 5. Lebanon
- 6. Libya
- 7. Oman
- 8. Qatar
- 9. Saudi Arabia, Kingdom of

Asia and the Pacific:

- 1. Australia
- 2. Brunei
- 3. Hong Kong
- 4. Japan
- 5. Korea
- 6. Macau
- 7. Singapore
- 8. Taiwan
- 9. Malaysia
- 10. New Zealand

DOLE Government Updates



> PhilHealth Updates

> BIR Government
Updates

> DOLE

Government

Updates

Europe and Americas:

- 1. Canada
- 2. Cyprus
- 3. Italy
- 4. Germany
- 5. Greece
- 6. Spain
- 7. Switzerland
- 8. United Kingdom of Great Britain
- 9. United States of America

APPLICATION PROCEDURE:

A. For Onsite OFWs and Repatriated / Balik Manggagawa

- 1. OFW shall submit the following to the POLOs:
- a. Accomplished Application Form for Special Cash Assistance downloaded at the POLOs website/ social media account
- b. Copy of Passport or Travel Document
- c. Proof of Overseas Employment
- d. Proof of Loss of Employment on account of COVID-19
- e. For OFW who became undocumented through no fault of their own, proof that the OFW is currently involved in an ongoing case
- 2. POLOs shall evaluate application within 5 working days upon submission of complete documents and notify the OFW on their application status within 5 working days 3. Once approved, POLO shall release the USD 200.00 through bank transfer/ money remittance for onsite OFWs. As for the repatriated OFWs / balik manggagawa, the concerned DOLE Regional Office shall release the Php 10,000.00 through money remittance / Peso Net

FUND SOURCE:

Funds for the DOLE-AKAP shall be sourced from DOLE COVID-19 Adjustment Measures Program (DOLE-CAMP) in the amount of Php 1.5 Billion

EFFECTIVITY:

This order should take effect immediately.

For more information on these Advisories, visit DOLE website: https://www.dole.gov.ph

Outsourcing brief - Q2 2020

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.