



Outsourcing brief

January - June 2014



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BIR updates

RR No. 1, s2014: Amending the Provisions of RR No. 2-98, as Further Amended by RR No. 10-2008, Specifically on the Submission of Alphabetical List of Employees/Payees of Income Payments

All withholding agents, regardless of the number of employees and payees and whether the employees/payees are exempt or not, are now required to submit their alphabetical list of employees and list of payees on income payments subject to creditable and final withholding taxes (alphalists) under the following modes:

1. Attachment in the electronic filing and payments system (eFPS)
2. Electronic submission using the Bureau of Internal Revenue's (BIR) website (esubmission@bir.gov.ph)

3. Electronic mail (e-mail) at dedicated BIR address using the prescribed CSV data file format

In case the withholding agent does not have its own internet facility or does not have internet access within its location, it may file its alphabetical lists through e-mail using the e-lounge facility of the nearest revenue district office or revenue region of the BIR.

The submission of alphalists where the income payments and taxes withheld are lumped into one single amount (e.g., "various employees", "various payees", "PCD nominees", "Others", etc.) is no longer allowed. Such alphalists, including any alphalist that does not conform to the prescribed format thereby resulting in the unsuccessful uploading to the BIR system, shall be deemed not received and shall disqualify the deductibility of the expense for income tax purposes.

The alphalists refer to those alphalists that are required to be attached as an integral part of the Annual Information Returns (BIR Form No. 1604CF/1604E) and Monthly Remittance Returns (BIR Form No. 1601C, etc.).

RR No. 2, s2014: New Income Tax Forms

The BIR has prescribed the following new BIR forms, which should be used by taxpayers in filing their income tax return (ITR) starting taxable year ended December 31, 2013.

A. Individual taxpayers

1. BIR Form No. 1700 version June 2013 – Annual ITR for individuals earning purely compensation income
2. BIR Form No. 1701 version June 2013 – Annual ITR for self-employed individuals, estates and trusts

B. Corporations

1. BIR Form No. 1702-RT version June 2013 – Annual ITR for corporations, partnerships and other non-individual taxpayers subject only to the regular income tax
2. BIR Form No. 1702-EX version June 2013 – Annual ITR for use only by corporations, partnerships and other non-individual taxpayers EXEMPT under the Tax Code, as amended and other special laws
3. BIR Form No. 1702-MX version June 2013 – Annual ITR for corporations, partnerships, and other non-individuals with mixed income subject to multiple income tax rates or with income subject to special/preferential tax rate

BIR updates

Taxpayers who filed ITRs using the old BIR Forms for year ending December 31, 2013 (manual or electronic) must re-file their tax returns using the new BIR Forms.

Rule on rounding-off ITR figures

The amounts reported in the ITR should be rounded off to the nearest peso. The requirement for entering centavos in the ITR has been eliminated. If the amount of centavos is 49 or less, drop down the centavos (e.g., P100.49 = P100.00). If the amount is 50 centavos or more, round off to the next peso (e.g., P100.50 = P101.00).

Rule on the use of OSD

A. The following corporations, partnerships and other non-individuals may not avail of the optional standard deduction (OSD) and are mandated to use the itemized deductions:

1. Those exempt under the Tax Code [Section 30 and those exempted under Section 27(C)] and other special laws, with no other taxable income
2. Those with income subject to special/preferential tax rates
3. Those with income subject to regular income tax rate under Section 27(A) and 28(A)(1) of the Tax Code, as amended, and to special/preferential tax rates

Juridical entities whose taxable base is gross revenue or receipts (e.g., non-resident foreign international carriers) are not entitled to the itemized deductions or to the OSD under Section 34(L) of the Tax Code, as amended.

B. The following individual taxpayers are not entitled to avail of the OSD and should thus use only the itemized deduction method:

1. Those exempt under the Tax Code as amended, and other special laws with no other taxable income [e.g., Barangay Micro Business Enterprise (BMBE)]

2. Those with income subject to special/preferential tax rates
3. Those with income subject to income tax rate under Section 24 of the Tax Code, as amended, and also with income subject to special/preferential tax rates

Balance sheet			
	In	Out	In
Figure 1	11,418	7,829	4,589
Figure 2	2,700	5,111	2,389
Figure 3	1,800	7,800	600
	15,918	20,740	7,578
Figure 4		5,580	6,117
Figure 5		7,660	9,557
Figure 6		2,475	9,112
Figure 7		200	700
Figure 8		4,450	4,081
Figure 9		8,990	10,125
		29,455	40,692
Figure 10	7,540	1,000	
Figure 11	5,385	1,800	
	12,925	2,800	
Figure 12	7,818		8,000
Figure 13	3,620		2,148
Figure 14	4,800		3,951
Figure 15	6,000		6,814
Figure 16	10,710		9,775
	32,953		30,688

BIR updates

RMC No. 8, s2014: Presentation of Tax Exemption Certificate/ Ruling by Exempt Individuals and Entities

All individuals and entities claiming exemption from income tax and, consequently, from withholding taxes shall provide a copy of their valid, current and subsisting tax exemption certificate or ruling to their client before payment of the income. The certificate or ruling issued by the taxpayer must explicitly recognize the grant of tax exemption and the corresponding exemption from withholding tax.

Failure to present the tax exemption certificate or ruling shall subject the taxpayer to the payment of appropriate withholding taxes due on the transaction. On the other hand, the failure of the income payor as withholding agent to withhold notwithstanding the lack of tax exemption certificate or ruling shall subject the agent to penalties

applicable to non-withholding of taxes under Section 251 and other pertinent provisions of the Tax Code.

RMC No. 9, s2014: Further Amending Revenue Memorandum Circular (RMC) No. 57-2011, Entitled “Revised Forms No. 1700, 1701, and 1702”

The BIR has made optional the disclosure of supplemental information in the ITRs (BIR Forms 1700 and 1701), which individual taxpayers are required to file on or before April 15, 2014.

The disclosure requirement, however, shall become mandatory for income tax filing covering and starting calendar year 2014, for which a return is required to be filed in 2015. In preparation for the implementation of the disclosure requirement, the BIR advised individual taxpayers to demand from their payors, and properly document, their BIR Form 2307 and other pieces of evidence for

final taxes withheld. They should also properly receipt and book their tax-exempt income.

The BIR also clarified that in the filing of tax returns, individual taxpayers are given the option to use (a) their community tax certificate, (b) passport, or (c) driver’s license.

For the full version of the BIR Circulars, please refer to the BIR website: www.bir.gov.ph.



BIR updates

BIR RMC No. 39-2014: Tax Treatment of Payouts by Employee Pension Plans

The BIR has issued the following clarifications on the tax treatment of payouts or returns of employee's and/or employer's contributions to employee pension, retirement or provident plans:

A. Contributory pension plans

In case employees are allowed to contribute to the pension or provident plan and the fund distributes dividends to the covered employees, the distribution shall not constitute a return of employees' voluntary contribution. Hence, the entire amount of dividends so distributed by the fund to the covered employees shall be subject to income tax in the year of distribution.

Where an employee covered by the plan resigns and receives benefits from the plan that do not qualify as tax-exempt separation or retirement benefits, any amount received by the employee in excess of his/her personal contribution shall be subject to income tax on the part of the employee in the year so distributed. Payouts representing a return of an employee's personal contributions to the fund are not subject to income tax.

B. Non-contributory pension plans

Where only the employer is required to contribute to the pension or provident plan, any dividends distributed by the pension or provident fund shall be subject to income tax on the part of the recipient-employee in the year of distribution.

On the other hand, in case an employee covered by the pension or provident plan resigns and receives benefits from the plan that do not qualify as tax-exempt separation or retirement benefits, the total amount of benefits shall be subject to income tax in the year so distributed.

For the full version of the Circular, please refer to the BIR website: www.bir.gov.ph.



PhilHealth updates

PhilHealth Circular No. 1, s2014: New Payment Schedule for Premium Contributions

This PhilHealth Circular revised the payment schedule for the applicable month starting March 2014 onwards for the Formal Sector, specifically all government and private employers, as follows:

Existing	New payment schedule	
Every 10th day of the month following the applicable period	Employers with PhilHealth Employer Numbers (PENs) ending in 0-4	Every 11th - 15th day of the month following the applicable period
	Employers with PENs ending in 5-9	Every 16th - 20th day of the month following the applicable period

Submission of reports shall be within five days after payment. Consistent with PhilHealth Circular No. 27 s.2010, should the due date fall on a weekend or a holiday, payment and report submission shall be made on the next working day.

Furthermore, Section 11 of the same law prescribes that, "Failure to remit the appropriate contribution shall be subject to interest and penalties as prescribed by the Corporation without prejudice to other applicable penalties."

Provisions of previous issuances inconsistent with the abovementioned provisions are hereby repealed and/or amended accordingly.

PhilHealth Circular No. 2, s2014: Enhanced Health Care Institution Portal (formerly known as Institutional Health Care Provider Portal)

PhilHealth continuously ensures the increase in access and utilization of quality health care services by PhilHealth members and their dependents from partner health care providers. One of the many ways to achieve this goal is through the enhancement of the Health Care Institution (HCI) Portal, which shall function as an electronic gateway for PhilHealth members and their dependents, health care providers and the Corporation.

The objectives of the enhanced HCI Portal are:

- Harmonize the different systems of PhilHealth for health care providers into a single point of entry
- Streamline filing of claims and availment procedures by PhilHealth members and their dependents as well as health care providers
- Replace Member Data Record (MDR) with PhilHealth Benefit Eligibility Form (PBEF), which shall contain additional information relevant to benefit availment
- Reduce the documentary requirements to facilitate filing of claims
- Provide a way for PhilHealth to disseminate or provide "real-

time" information to connected HCIs in terms of (1) updates/revisions/enhancements in the HCI Portal; (2) alerts for important reminders, i.e., new circulars, advisories, etc.; (3) access or download user manual/guide of the systems in the HCI Portal; and (4) others as determined by the corporation

The Circular focused on HCI's Portal Module on PhilHealth Benefit Eligibility Verification and the PBEF.

General guidelines

A. Installation of HCI Portal

- All accredited HCIs are required to have the HCI Portal installed by the end of March 2014. The PhilHealth Online Access Form (POAF), Non-Disclosure Agreement (NDA), installation procedures and user manual can be downloaded in the PhilHealth website.

PhilHealth updates

2. HCIs are advised to employ a reliable internet service provider to maximize the features of the HCI Portal.
 3. The HCI Portal can be accessed 24/7 in order to accommodate verifications at any given time.
 4. The computers installed with HCI Portal shall be placed preferably in areas that function as admitting section, discharge/billing section, and emergency room.
 5. One digital certificate shall be issued per accredited HCI for authentication. The number of computers that shall be installed with HCI Portal and number of HCI Portal users in a hospital shall be appraised and approved by the IT unit and Health Care Delivery Management Division (HCDMD) of the PhilHealth Regional Offices (PROs). Only computers installed with the digital certificate shall be able to access the HCI Portal.
 6. The validity of the digital certificate is one year from the date of installation. The HCI shall apply for the renewal of the digital certificate within 30 calendar days prior to the 90 calendar days from the date of expiry of the digital certificate. This is to provide ample time for PRO to process the renewal.
- B. Others
1. Patients shall be checked for eligibility upon admission. This is to provide ample time for the PhilHealth beneficiary to produce the supporting documents as applicable.
 2. A duly accomplished PhilHealth Member Registration Form (PMRF) shall be required for any updating of the record of the PhilHealth member or its dependent/s.
 3. Compliance with the rule on Single Period of Confinement (SPC) is not included in the information provided by the PBEF. This shall only be determined once the claim has been processed. Non-compliance with the rule on SPC shall result in the denial of the claim.
 4. PhilHealth reserves the right to terminate access to the HCI Portal of HCIs that are found to be violating the rules set forth in the NDA as well as other policies governing the use of the HCI Portal. Such HCIs may no longer be allowed access to the HCI portal permanently.
- dependency premium contribution and compliance with the 45 days benefit limit. The PBEF shall replace, or be an alternative to, the MDR, PhilHealth CARES Form 1 (PCF1), or any other document to show proof of being a PhilHealth member or dependent and in compliance with rules for benefit entitlement.
- For the full version of PhilHealth Advisory Circular No. 2, s2014, please refer to the PhilHealth website: www.philhealth.gov.ph.
- On the other hand, the PBEF provides information as to the eligibility of the patient to avail of the benefit based on membership or



PhilHealth updates

PhilHealth Circular No. 9, s2014: ACR Policy No. 3 –Additional List of Medical Conditions for Hospitals, New Rates for Selected Case Rates in Primary Care Facilities – Infirmaries/Dispensaries, and Clarification of Existing Rules on All Case Rates

As part of PhilHealth's mission to provide universal health care, the Circular has been issued to provide additional guidelines and clarifications on previous issuances on primary care facility rates and medical case rates.

The rates for the following six cases shall be paid at 70% of the rates for admissions from January 1, 2014 onwards in primary care facilities, i.e., infirmaries/dispensaries:

Group	Old case rate	New case rate
Dengue fever	10,000	7,000
Pneumonia moderate risk	15,000	10,500
Hypertensive emergency/urgency	9,000	6,300
Acute gastroenteritis	6,000	4,200
Asthma in acute exacerbation	9,000	6,300
Typhoid fever	10,000	7,000

The Circular provides the updated list of medical conditions that are reimbursable among all levels of hospitals. These case rates shall be available as first case rate only.

For more information regarding the amended medical case rates and scope of the Advisory, please visit www.philhealth.gov.ph.

PhilHealth Advisory 07-01-2014: PhilHealth Premium Payments Now Accepted in All LBC Express and CIS Bayad Center Branches Nationwide

PhilHealth members may now pay their premium contributions in any of LBC Express and CIS Bayad Center branches nationwide.

Starting May 12, 2014, LBC Express and CIS Bayad Center branches resumed their acceptance of PhilHealth premium contribution

payments from the Formal Economy (employers), in addition to existing payments from the Informal Economy (informal sector and self-earning individual members).

For a complete list of LBC Express and CIS Bayad Center branches and tie-ups, please visit www.philhealth.gov.ph or call Philhealth's Treasury Department at (02) 634-0239 or (02) 441-7444 ext. 7460-62.

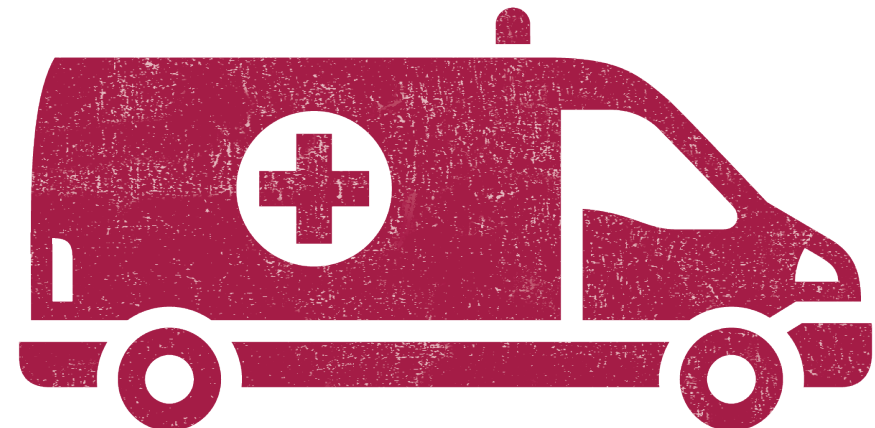


Philhealth's Treasury Department

T: (02) 634-0239

(02) 441-7444 ext. 7460-62

W: www.philhealth.gov.ph



PhilHealth updates

PhilHealth Advisory 06-02-2014: UCPB Savings Bank Starts Collecting Premium Payments

Effective July 16, 2014, UCPB Savings Bank will accept payments of PhilHealth premium contributions from all members (except overseas Filipino workers) through its branches.

For a complete list of UCPB branches, please visit www.philhealth.gov.ph or call Philhealth's Treasury Department at (02) 634-0239 or (02) 441-7444 ext. 7460-62.



SEC updates

SEC MC No. 2, s2014: Guidelines on Asset Valuations

The Securities and Exchange Commission (SEC) revised the Guidelines on Property Valuations under the previously issued SEC Memorandum Circular No. 4, Series of 2010, in a move to enhance the reliability and quality of reports on valuation or appraisal of assets of registered corporations imbued with public interest.

The following corporations shall engage the services of an SEC-accredited appraisal company if the asset involved is real estate, or a Professional Services Organization (PSO) if the asset is other than real estate:

1. Public companies and secondary licensees of the Commission, including their significant subsidiaries as defined under SRC Rule 68, that propose to receive an asset in exchange for shares of

stock, as provided for in Section 62 of the Corporation Code

2. Issuers of securities to the public or public companies that propose to transfer their asset to another entity in exchange for shares of stock or asset. For this transaction, the contracting entity that will exchange its asset with that of the issuers of securities or public companies shall likewise engage the services of an SEC-accredited appraisal company or PSO, as the case may be.
3. Public companies and secondary licensees and their significant subsidiaries that adopt the fair value model in measuring their real properties pursuant to the Philippine Financial Reporting Standards (PFRS)

4. Public companies and secondary licensees of the Commission covering the asset that would be declared a dividend or the non-financial assets that they would receive arising from a business combination
5. Such other entities and transactions that the Commission may determine as requiring the services of an appraisal company

For corporations that are not public companies or secondary licensees and where the asset involved is real property, they shall engage the services of an appraiser or valuer who is licensed by the Philippine Regulatory Commission (PRC) and registered with the Professional Regulatory Board of Real Estate Service (PRBRES), pursuant to

Republic Act No. 9646 (Real Estate Service Act of the Philippines 2009).

If the subject of the valuation is other than real property, the appraiser or valuer issuing the report shall show proof, upon request by the Commission, of its technical expertise in conducting such valuation.

This Circular also provided specific criteria for accreditation of the appraisers of the applicant-appraisal company and valuation specialist of an applicant-PSO; operational and reporting requirements for both SEC-accredited appraisal company and PSO; and fines and penalties for violation.



SEC updates

SEC MC No. 4, s2014: CRMD Guidelines on Refund and Re-application of Filing Fees and Excess Penalties

The SEC issued MC No. 4, s2014 to facilitate requests for refund and re-application of filing fees and excess penalties with the Company Registration and Monitoring Department (CRMD). Requests for refund or re-application to future transactions of filing fees paid in relation to all applications, including petitions, and excess penalties paid relative to all monitoring conducted by the CRMD, may be made except in the instances as provided by the Circular.

No request for refund or re-application of fees and penalties shall be entertained unless made in writing, signed by one of the incorporators or directors of the corporation, or one of the partners of the partnership, or their duly authorized representatives, and supported by original copy of

receipt of payment of the filing fees or penalties sought to be refunded or re-applied. In all cases, the requests for refund or re-application to future transactions of filing fees or penalties paid shall be subject to the approval of the Financial Management Department (FMD) of the Commission.

SEC MC No. 6, s2014: Amendment of the Principal Office Address

In this Circular, the SEC directed all affected corporations and partnerships to comply with the following guidelines relative to their principal office address:

1. Existing corporations and partnerships whose articles of incorporation or articles of partnership indicate only a general address as their principal office address, such that it refers only to a city, town or municipality, or “Metro Manila”,

are directed to file amended articles of incorporation or amended articles of partnership in order to specify their complete address, such that, if feasible, it has a street number, street name, barangay, city or municipality, and if applicable, the name of the building, the number of the building, and name or number of the room or unit.

2. Affected corporations and partnerships are given until 31 December 2014 to effect a change in their principal office address and may file the same at the Company Registration and Monitoring Department of the Commission, or at any of the Extension Offices located in the cities of Baguio, Cagayan de Oro, Cebu, Davao, Iloilo, Legazpi, Tarlac and Zamboanga.
3. In case an affected corporation or partnership has an application

for amendment of its articles of incorporation or articles of partnership pertaining to other provisions thereof, the corporation or partnership shall be required to execute an affidavit of undertaking to effect a change in its specific address within the time frame allowed under these rules.

4. Affected corporations and partnerships that fail to effect a specific change in their principal office address within the deadline set shall not be penalized for non-compliance. The Commission can, however, impose the sanctions of deferment of applications such as amendments, certifications, and clearances, and the like.

For the full versions of the Memorandum Circulars, please refer to the SEC website: www.sec.gov.ph.

HDMF update

More Pag-IBIG payment gateways

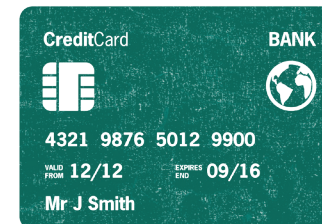
Pag-IBIG Fund has partnered with several establishments to make the payment process easier and more convenient for individual members in remitting their payments of Housing Loan (HL) amortizations and individual membership savings (MS), as well as for employers to remit their payment obligations to Pag-IBIG. Members now have an array of payment gateways, through over-the-counter or online transactions, or the use of credit card or mobile phone.

Member-borrowers can now pay their HL bills at any Bayad Center outlets, SM Business Centers (including HyperMarket and Savemore), LandBank branches, and Metrobank (MBTC) branches. They can also pay at any of MBTC's ATMs, or through its mobile payment via SMS and internet facility,

provided they have an account with MBTC. Member-borrowers can also pay via mobile phone through Globe GCash, a payment option available 24/7 to Globe subscribers.

On the other hand, MS payments can now be made at any Bayad Center outlets and SM Business Centers (including HyperMarket and Savemore) nationwide. Members can also use their VISA or Mastercard Credit Card to remit their Pag-IBIG membership monthly.

Member-employers can pay their employees' MS and Short-Term Loan (STL) amortizations online via Union Bank of the Philippines' One Hub (Pag-IBIG Hub); BPI's ExpressLink and LandBank's wePayAccess, as long as they maintain an account in said banks.



SSS updates

SSS increases funeral and pension benefits under the Employees' Compensation Program

To further improve the benefits under the Employees' Compensation (EC) Program to make them more responsive to the welfare and development need of workers in the private sector, the Social Security System (SSS) announced the following increases in EC benefits:

1. Increase in the amount of EC funeral benefit from Php10,000 to Php20,000
2. 10% across-the-board increase in EC pension for all EC disability and death pensioners as of 31 August 2013

President Noynoy Aquino approved the EC benefit upgrades under Executive Order No. 167 issued on 26 May 2014. The increases will be implemented retroactively, with September 1, 2013 as the date of effectivity.

SSS Circular No. 2014 – 6: Business Hours of the Teller Services

In this Circular, SSS mandated that the Teller Services be made available to the members from 8:00 am to 4:00 pm only, from Monday to Friday, effective March 10, 2014. This was made as an additional security measure geared towards the protection and safety of SSS personnel and the transacting public, as well as to better safeguard the proprietary interests of the SSS as a whole.



SSS updates

SSS Circular No. 2014 – 7: Mandatory Submission of Electronic Contribution Collection Lists (e-R3) and Loan Collection Lists (e-ML2)

Pursuant to Social Security Commission Resolution No. 332-s. 2014 dated April 2, 2014, approving the implementation of the mandatory submission of Electronic Contribution List (e-R3) and Loan Collection Lists (e-ML2) for all employers effective July 1, 2014, the following guidelines were issued:

A. Electronic Contribution Lists (e-R3)

1. All employers (except household employers) – regardless of the number of their employees – shall submit their e-R3 through any electronic storage media (e.g., USB flash disk, compact disk). Hard copy of Contribution Collection List (SSS Form R-3) shall no longer be accepted.

2. Employers who have no “R3 File Generator” program in the preparation of their e-R3s shall be provided assistance by the SSS Branch Head or his duly designated representative/s.
 3. Household employers may submit their contribution collection list through e-R3 or hard copy of the said list.
- B. Electronic Loan Collection List (e-ML2)

1. All employers with more than 10 employees shall submit their e-ML2 through any electronic storage media (e.g, USB flash disk, compact disk).
2. Employers who have no “Loans Management System (LMS) File Generator” program in the preparation of their e-ML2 shall be provided assistance by the

SSS Branch Head or his duly designated representative/s.

3. Employers with 10 employees and below may submit their loan collection list through e-ML2 or hard copy of the said lists.

For the full versions of the Circulars, please refer to the SSS website: www.sss.gov.ph.



DOLE updates

Region XI (Cities of Davao, Digos, Island Garden of Samal, Tagum, Panabo, Mati and the Provinces of Davao del Sur, Davao del Norte, Davao Oriental and Compostela Valley) Wage Order No. RTWPB-XI-18

Effective June 1, 2014, the Wage Order granted the following:

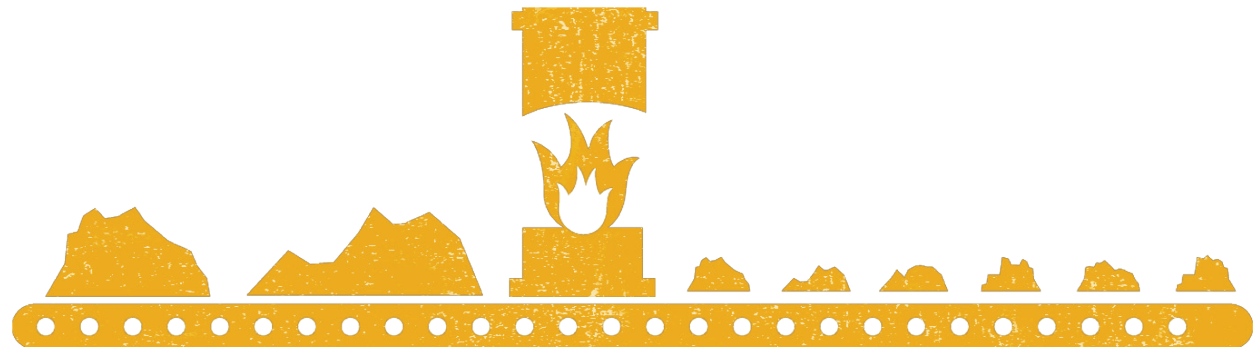
- P11.00 basic wage increase per day
- Cost-of-living allowance (COLA) of P15.00/day under Wage Order No. (WO) RBXI-17 was integrated into the basic pay
- A new COLA of P5.00/day effective December 1, 2014

Upon effectivity of this Wage Order:

Sector/Industry	New minimum wage
Non-agriculture	P312.00
Agriculture	P302.00
Retail/Service	
Employing more than 10 workers	P312.00
Employing not more than 10 workers	P281.00

Effective December 1, 2014:

Sector/Industry	Basic wage	COLA	New minimum wage
Non-agriculture	P312.00	P5.00	P317.00
Agriculture	P302.00	P5.00	P307.00
Retail/Service			
Employing more than 10 workers	P312.00	P5.00	P317.00
Employing not more than 10 workers	P302.00	P5.00	P286.00



DOLE updates

Region VII (Central Visayas) Wage Order No. ROVII-18

Effective March 21, 2014, the Wage Order granted a P13.00 COLA per day for workers in the Central Visayas.

Non-agriculture

Sector/ Industry	Basic wage (under WO 17)	COLA	New minimum wage
Class A	P327.00	P13.00	P340.00
Class B	P307.00	P13.00*	P320.00
Class C	P297.00	P13.00**	P310.00
Class D	P282.00	P13.00***	P295.00

Sugar mills

Sector/ Industry	Basic wage (under WO 17)	COLA	New minimum wage
Class A	P297.00	P13.00	P310.00
Class B	P297.00	P13.00*	P310.00
Class C	P297.00	P13.00**	P310.00
Class D	P297.00	P13.00***	P310.00

Agriculture

Non-sugar				Sugar			
Sector/ Industry	Basic wage (under WO 17)	COLA	New minimum wage	Sector/ Industry	Basic wage (under WO 17)	COLA	New minimum wage
Class A	P309.00	P13.00	P322.00	Class A	P277.00	P13.00	P290.00
Class B	P292.00	P13.00*	P305.00	Class B	P277.00	P13.00*	P290.00
Class C	P277.00	P13.00**	P290.00	Class C	P277.00	P13.00**	P290.00
Class D	P262.00	P13.00***	P275.00	Class D	P277.00	P13.00***	P290.00

* Bogo City, San Remigio, Medellin, Tabuelan, Tuburan, Daanbantayan, Sogod, and Borbon

** Bohol Province

*** Camotes and Bantayan Islands

Class A Cities of Carcar, Cebu, Danao, Lapu-Lapu, Mandaue, Naga, Talisay, and municipalities of Compostella, Consolacion, Cordova

Class B Cities of Toledo, Bogo and the rest of municipalities in Cebu Province except Bantayan and Camotes Islands

Class C Cities and municipalities in Bohol and Negros Oriental Provinces

Class D Municipalities in Siquijor Province and municipalities in Bantayan and Camotes Islands

DOLE updates

Region IV-A (Provinces of Cavite, Laguna, Batangas, Rizal, Quezon, and the Cities of Cavite, Tagaytay, Trece Martirez, Calamba, San Pablo, Batangas, Lipa, Tanauan, Antipolo and Lucena) Wage Order No. IVA-16

Effective May 1, 2014, the Wage Order granted the following:

- Sugar industry under the Agriculture-Plantation and Non-Plantation shall implement a single minimum wage of P285.00 per day plus P12.50 CTPA.
- Daily wage increase from P2.00 to P90.00 to be given in tranches for a period of five years to all workers and employees in the private sector in Region IV-A in affected industries whose minimum wage rates fall below the prescribed floor wage of P255.00.
- A P12.50/day Conditional Temporary Productivity Allowance (CTPA) to all private workers and employees in Region IV-A receiving minimum wages above P255.00 per day.



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