

REPUBLIC OF THE PHILIPPINES
SMALL BUSINESS WAGE SUBSIDY (SBWS) PROGRAM TASK FORCE

RESOLUTION NO. 7

July 20, 2020

FURTHER EXTENSION OF THE SBWS VOLUNTARY RETURNS PERIOD

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

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

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

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



WHEREAS, Resolution No. 2, as amended by Resolution No. 5, provided that ineligible employers and employees required to return the SBWS received are given until June 25, 2020, to do so;


WHEREAS, because of request to reopen, Resolution No. 6 provided for the re-opening of the voluntary return period from July 6 to 10, 2020;


WHEREAS, there is a need to extend the voluntary return period to accommodate requests from employers and employees who were still unable to return the SBWS received;

NOW, THEREFORE, for and in consideration of the foregoing premises, the SPTF **RESOLVED** to allow employers and employees to return voluntarily the SBWS pursuant to Resolution No. 2, as amended, from **JULY 20 TO AUGUST 15, 2020**.

APPROVED by the Small Business Wage Subsidy (SBWS) Program Task Force, on the 20th day of July, 2020.


AURORA C. IGNACIO
President and CEO
Social Security System
Member 


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


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