



REPUBLIC OF THE PHILIPPINES

**JOINT MEMORANDUM CIRCULAR NO. 002.2020**

**AMENDMENT TO THE DOF-BIR-SSS JOINT MEMORANDUM CIRCULAR  
NO. 001-2020 "GUIDELINES FOR THE AVAILMENT OF THE SMALL  
BUSINESS WAGE SUBSIDY MEASURE"**

The DOF-BIR-SSS Joint Memorandum Circular (JMC) No. 001-2020 titled, "Guidelines for the Small Business Wage Subsidy (SBWS) Measure" was issued on April 28, 2020 to prescribe policies and procedures in providing wage subsidy to eligible employees of small businesses affected by the enhanced community quarantine or other forms of quarantine, imposed in Luzon and other parts of the country to address the COVID-19 public health emergency.

This Addendum is being issued to amend Item VI (General Guidelines) and IX (Roles and Responsibilities) of JMC No. 001-2020.

**I. ITEM VI (GENERAL GUIDELINES) IS HEREBY AMENDED TO READ AS  
FOLLOWS:**

**"VI. GENERAL GUIDELINES**

"1. xxx

"xxx      xxx      xxx

"3. The pre-qualified small-business employers shall apply for the SBWS through the 'My.SSS', accessible in the SSS website ([www.sss.gov.ph](http://www.sss.gov.ph)), unless notified otherwise by SSS through email. In which case, the pre-qualified small business employer shall apply by submitting the documentary requirements to [sbwscertifications@sss.gov.ph](mailto:sbwscertifications@sss.gov.ph).

"Applications shall be accepted until May 8, 2020. **HOWEVER, THE FOLLOWING SMALL BUSINESS EMPLOYERS MAY BE ALLOWED TO COMPLETE THEIR APPLICATION FOR THE PROGRAM UNTIL MAY 19, 2020, TO WIT:**

**"(1) THOSE WHO HAVE REQUESTED/Appealed for pre-qualification with the BIR on or before April 30, 2020, and upon review by the BIR of their records are found to be compliant with BIR rules, and**

**"(2) THOSE THAT WERE ALREADY ABLE TO SUCCESSFULLY SUBMIT APPLICATIONS WITH SSS WITHIN THE DEADLINE OF MAY 8, 2020, BUT HAVE BEEN NOTIFIED BY SSS AS HAVING EMPLOYEES WHO ARE TAGGED AS 'LACKING / INVALID CREDENTIALS (PRE-PAYOUT),' AND ARE CLASSIFIED UNDER NON-ESSENTIAL INDUSTRIES IN REGIONS WITH THE HIGHEST**

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**CONCENTRATION OF EMPLOYER APPLICANTS AS DETERMINED BY THE SBWS TASK FORCE.**

***“PROVIDED, FURTHER, THAT ENTITLEMENT TO THE WAGE SUBSIDY SHALL BE SUBJECT TO THE ELIGIBILITY REQUIREMENTS AND CONDITIONS AS PROVIDED UNDER THE JMC NO. 001-2020, AND AVAILABILITY OF FUNDS.***

“Applications submitted manually or through other means not sanctioned shall not be entertained.

“XXX XXX XXX

“4. The small business employers shall include in their application the eligible employees based on Item IV (Eligibility Criteria for Employees) above. The small business employers shall certify to the truthfulness, accuracy and completeness of the information provided. Employers who misrepresent in their applications the fact of payment of wages or other material facts relevant to the eligibility of their employees, shall be liable for refunding the government the amount of the wage subsidy granted **BY DEPOSITING THE SAME TO A DESIGNATED BANK ACCOUNT, SUBJECT TO GUIDELINES TO BE ISSUED BY THE SBWS PROGRAM TASK FORCE.**

“XXX XXX XXX

“7. The SBWS shall be paid out in two-tranches. The first tranche (representing the first month) shall be paid out from April 29 to May 15, 2020, while the second tranche (representing the second month) shall be paid out from May 16 to 31, 2020: *Provided, that, THE SECRETARY OF FINANCE, UPON RECOMMENDATION OF THE SBWS PROGRAM TASK FORCE, AND UNDER HIGHLY JUSTIFIABLE CIRCUMSTANCES AS MAY BE NECESSARY TO ACHIEVE THE PURPOSE OF THE SBWS PROGRAM, MAY EXTEND THE PAYOUT PERIODS: PROVIDED, FURTHER, THAT* employees who have received benefits from the DOLE’s CAMP and other similar programs may be eligible under SBWS but the wage subsidy for the second tranche under the SBWS shall be net of any amount received under the said programs.

“XXX XXX XXX”

**II. ITEM IX ROLES AND RESPONSIBILITIES IS AMENDED TO READ AS FOLLOWS:**

**“IX. ROLES AND RESPONSIBILITIES**

For purposes of the full implementation of the SBWS, apart from the inherent functions in their respective charters, the following government agencies are mandated to perform the hereunder roles and responsibilities:

*A. Department of Finance*

“1. xxx

“XXX XXX XXX

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“3. Subject to the execution of a Data Sharing Agreement, the DOF shall receive from the DOLE the list of CAMP applicants with the following details: name of establishment, workers paid under CAMP, workers of said establishments who applied for CAMP but were not paid, to determine the qualification of employees under the SBWS, for the purpose of measuring the effectiveness of the SBWS and the socio-economic impact thereof, **AND TO PERFORM PRE-PROCESSING OF THE DOLE CAMP LIST DATA AND CROSS-MATCHING IT WITH SBWS LIST OF BENEFICIARIES IN THE FIRST TRANCHE;**

“XXX      XXX      XXX

**“6. SUBJECT TO THE EXECUTION OF A DATA SHARING AGREEMENT, PROVIDE THE SSS WITH THE CROSS-MATCHED SBWS LIST OF BENEFICIARIES IN THE FIRST TRANCHE AND DOLE CAMP LIST DATA FOR THE PURPOSE OF TAGGING THE SBWS BENEFICIARIES AS CAMP RECIPIENTS TO EFFECTIVELY VALIDATE PRE-QUALIFIED SMALL BUSINESS EMPLOYEES FOR TRANCHE 2 OF THE SBWS PROGRAM.”**

### III. SEPARABILITY CLAUSE

In the event that any provision or part of this Circular is declared unenforceable or rendered invalid by any court of law or competent authority, those provisions not affected by such declaration shall remain valid and effective.

### IV. REPEALING CLAUSE

All administrative issuances, circulars and memoranda inconsistent with this Circular are hereby withdrawn, repealed and/or revoked accordingly.

### V. EFFECTIVITY

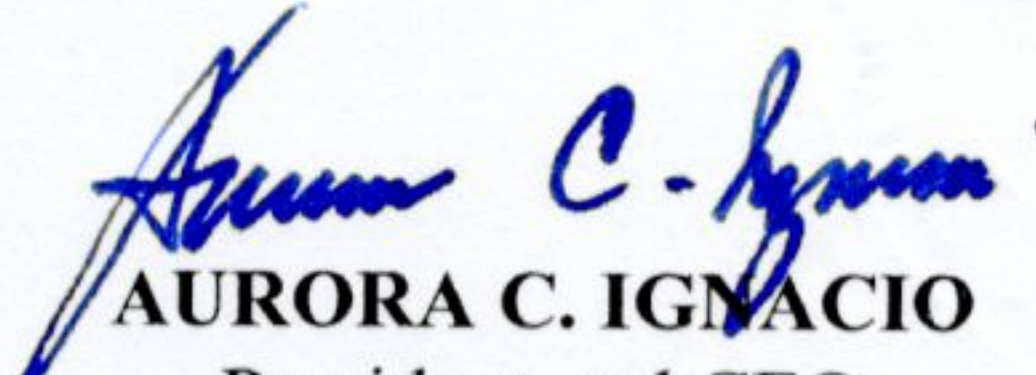
This Circular shall take effect immediately following its complete publication in a newspaper of general circulation or the Official Gazette. The Office of the National Administrative Registrar of the UP Law Center shall be provided three (3) certified copies of this Circular.

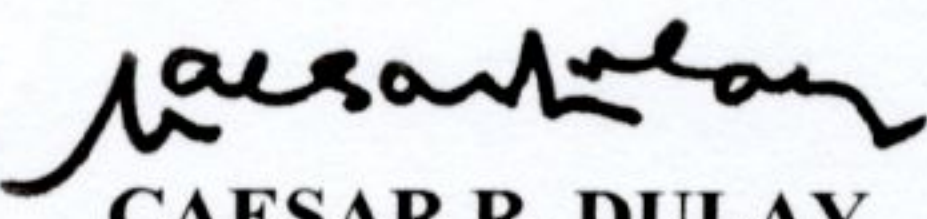
Adopted this 17th day of May, 2020 in Manila, Philippines.




  
**CARLOS G. DOMINGUEZ III**  
Secretary, Department of Finance

MAY 17 2020

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

  
**CAESAR R. DULAY**  
Commissioner  
Bureau of Internal Revenue

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