

## CLIENT ADVISORY BULLETIN NO. 2020-001A (Small Business Wage Subsidy [SBWS] Program)

April 17, 2020

Gentlemen/Mesdames,

Please be informed that the government has launched the **Small Business Wage Subsidy (SBWS) Program**, in an effort to help mitigate the impact of the Enhanced Community Quarantine (ECQ) in Luzon. Under the SBWS, the government, through the Social Security System (SSS), will provide a wage subsidy of between Five Thousand Pesos (₱5,000.00) to Eight Thousand Pesos (₱8,000.00), per month, per eligible employee.

To help you better understand the program, we have prepared the following Q&A, for your appreciation and guidance:

**1. Q: What businesses are eligible for the SBWS?**

A: Only **small businesses**, i.e., must not be in the BIR's Large Taxpayer Service (LTS) List, which are forced to **stop operations** (for non-essentials) and are allowed to **operate a skeleton force** (for essentials) can apply for employees who are **not able to work and did not get paid during the ECQ**.

**2. Q: Is there a priority among small businesses?**

A: Yes, those small businesses that are duly registered with the BIR and the SSS and compliant with their tax obligations and payment of contributions, respectively, for the past three (3) years up to January 2020, will be prioritized.

**3. Q: Is the SBWS available to all employees?**

A: No only the employees who meet the following criteria are eligible for the SBWS:

- i. Must be an employee of an eligible small business;
- ii. Must be employed and active as of March 1, 2020, but unable to work due to ECQ;
- iii. Did not get paid, for at least two (2) weeks, during the temporary closure or suspension of work, in accordance with Labor Advisory No. 1, S. 2020;

- iv. Can be of any employment status (regular, probationary, seasonal, project-based, fixed-term); and
- v. Must be certified by the employer as having met all the above criteria.

**4. Q: Who are not entitled to the SBWS?**

A: The following employees are not eligible:

- i. Working from home or part of the skeleton force;
- ii. On leave for the entire duration of the ECQ, with or without pay;
- iii. Already a recipient of SSS unemployment benefits;
- iv. Those who have settled or pending SSS final claims (funeral, retirement, death and total disability); and
- v. Those who have received a subsidy from the Department of Labor and Employment under the COVID-19 Adjustment Measures Program (CAMP), but only with respect to the first month of the SBWS.

**5. Q: What are the conditions to avail of the program?**

A: Small businesses must maintain the employment status of all eligible employees before the ECQ and throughout the SBWS period, and the employees cannot resign during the ECQ. Non-compliance with these conditions will result in the employer refunding to the government the wage subsidy amount.

**6. Q: How much is the subsidy amount?**

A: The amount of subsidy varies, depending on the prevailing minimum wage in the region where the affected employees are working. For those working in NCR, Region III and Region IV-A (CALABARZON), the wage subsidy will be **Eight Thousand Pesos (₱8,000.00) per month.**

**7. Q: What are the relevant dates under the SBWS?**

A: Applications must be filed with the SSS from April 16, 2020 to April 30, 2020, with the first tranche of payout between May 1, 2020 to May 15, 2020 and the second tranche between May 16, 2020 to May 31, 2020.

**8. Q: What are the modes of payment for the wage subsidy?**

A: The wage subsidy will be paid through either of the following:

- i. Withdrawal via employee's SSS UMID cards enrolled as ATM;
- ii. Withdrawal from employer's bank account for PESOnet participating banks;
- iii. Employee's UnionBank Quick Card (partnership with SSS);

- iv. Employee's e-Wallet: Pay Maya
- v. Cash pick-up through remittance transfer companies

**9. Q: How is the application process commenced?**

A: There is a two-fold process to the application, with the employer first checking its eligibility with the BIR ([www.bir.gov.ph](http://www.bir.gov.ph)), and once eligible, to proceed to its My.SSS account in SSS ([www.sss.gov.ph](http://www.sss.gov.ph)) to continue with the application. For a step-by-step breakdown of the entire process, you may refer to the attachments<sup>1</sup> to this Q&A.

In keeping with our commitment of providing our clients and the public with the best possible service we can, we will continue to provide you with relevant updates on issuances made by the various government agencies during the period of ECQ.

Keep safe.

Thank you very much.

  
DAMIAN M. PLACIDO, JR.  
Managing Partner

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<sup>1</sup> See **Annex “A”** for BIR process and **Annex “B”** for SSS process.



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# **Small Business Wage Subsidy (SBWS) Program**





*For employers:*

**How do we determine if an employer is  
included in the pre-qualified list  
of the SBWS?**

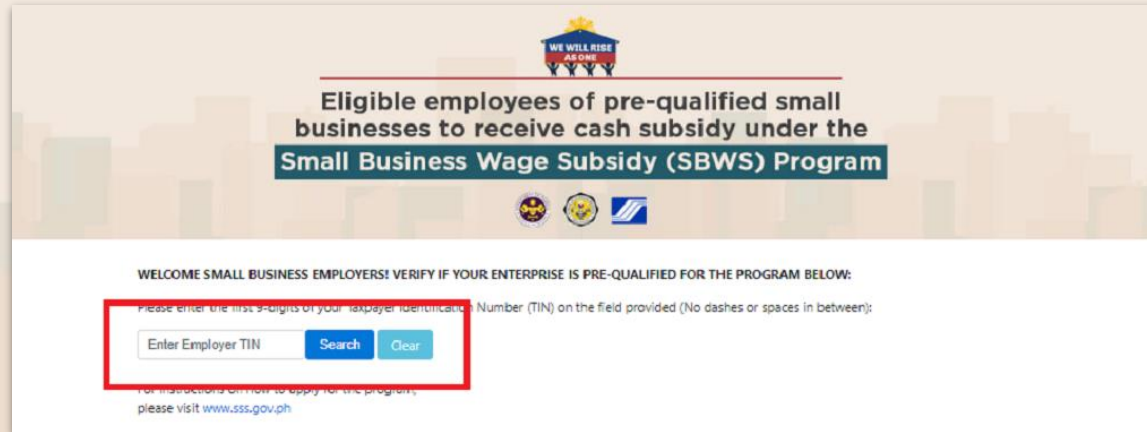


## How do we determine if an employer is included in the pre-qualified list of the SBWS?

1. Using your web browser, **go to the BIR website ([www.bir.gov.ph](http://www.bir.gov.ph))**. Ensure that you have a stable internet connection.
2. Click on the **SBWS icon** found on the BIR homepage. This will take you to the SBWS program query homepage.



# How do we determine if an employer is included in the pre-qualified list of the SBWS?




The screenshot shows the official website for the Small Business Wage Subsidy (SBWS) Program. At the top, there is a banner with the text "Eligible employees of pre-qualified small businesses to receive cash subsidy under the Small Business Wage Subsidy (SBWS) Program" and the "WE WILL RISE AS ONE" logo. Below the banner, there are three logos: the Department of Trade and Industry (DTI), the Bureau of Internal Revenue (BIR), and the Social Security System (SSS). The main content area has a heading "WELCOME SMALL BUSINESS EMPLOYERS! VERIFY IF YOUR ENTERPRISE IS PRE-QUALIFIED FOR THE PROGRAM BELOW:". Below this, there is a text input field labeled "Enter Employer TIN" and two buttons, "Search" and "Clear". A red rectangle highlights the input field and the "Search" button. Below the input field, there is a small text link: "For instructions on how to apply for the program, please visit [www.sss.gov.ph](http://www.sss.gov.ph)".

**STEP 3:** Enter the 9-digit TIN in the Search field. Ensure that your TIN is valid and owned by you. BIR recommends that you check your **Certificate of Registration** to ensure the accuracy of information. After encoding the TIN, click on the “Search” button.



# How do we determine if an employer is included in the pre-qualified list of the SBWS?



## Eligible employees of pre-qualified small businesses to receive cash subsidy under the Small Business Wage Subsidy (SBWS) Program



WELCOME SMALL BUSINESS EMPLOYERS! VERIFY IF YOUR ENTERPRISE IS PRE-QUALIFIED FOR THE PROGRAM BELOW:

Please enter the first 9-digits of your Taxpayer Identification Number (TIN) on the field provided (No dashes or spaces in between):

For instructions on how to apply for the program, please visit [www.sss.gov.ph](http://www.sss.gov.ph)

Congratulations, your business is pre-qualified to apply for the Small Business Wage Subsidy (SBWS) program. Pre-qualification does not necessarily mean eligibility to the program. The pre-qualified small business employer and its employees must meet the eligibility requirements of the Social Security System (SSS).

To continue, please note your alphanumeric passcode as it will be required by the my.SSS system during your application.

[Take me back to the instructions on how to apply for the program.](#)

Registered Name: NRP Inc.

Passcode: A7890CVB56QW

**IF YOU ARE QUALIFIED**, a green prompt will pop up.

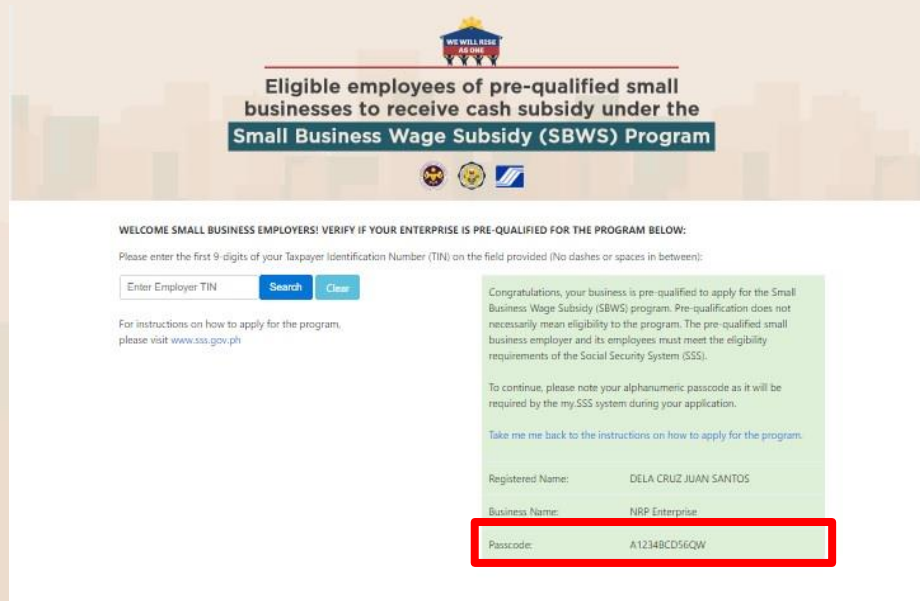
If you are a corporation, the details that will show are your registered name or business name and passcode. **Copy the passcode.**



# How do we determine if an employer is included in the pre-qualified list of the SBWS?

**IF YOU ARE QUALIFIED**, a green prompt will pop up.

If you are a sole proprietorship, the details that will show are your registered name or business name and passcode. **Copy the passcode.**



The screenshot shows the official portal for the Small Business Wage Subsidy (SBWS) Program. At the top, there is a banner with the text "Eligible employees of pre-qualified small businesses to receive cash subsidy under the Small Business Wage Subsidy (SBWS) Program" and the "WE WILL RISE AS ONE" slogan. Below the banner, there is a section titled "WELCOME SMALL BUSINESS EMPLOYERS! VERIFY IF YOUR ENTERPRISE IS PRE-QUALIFIED FOR THE PROGRAM BELOW:". This section includes a form to enter the Employer TIN, a "Search" button, and a "Clear" button. Below the form, there is a link to instructions. To the right of the form, a green box displays a success message: "Congratulations, your business is pre-qualified to apply for the Small Business Wage Subsidy (SBWS) program. Pre-qualification does not necessarily mean eligibility to the program. The pre-qualified small business employer and its employees must meet the eligibility requirements of the Social Security System (SSS).". Below this message, there is a link to "Take me back to the instructions on how to apply for the program." and a table showing the registered name, business name, and passcode. The passcode is highlighted with a red box.

**Eligible employees of pre-qualified small businesses to receive cash subsidy under the Small Business Wage Subsidy (SBWS) Program**

**WE WILL RISE AS ONE**

**WELCOME SMALL BUSINESS EMPLOYERS! VERIFY IF YOUR ENTERPRISE IS PRE-QUALIFIED FOR THE PROGRAM BELOW:**

Please enter the first 9 digits of your Taxpayer Identification Number (TIN) on the field provided (No dashes or spaces in between):

Enter Employer TIN

For instructions on how to apply for the program, please visit [www.sss.gov.ph](http://www.sss.gov.ph)

Congratulations, your business is pre-qualified to apply for the Small Business Wage Subsidy (SBWS) program. Pre-qualification does not necessarily mean eligibility to the program. The pre-qualified small business employer and its employees must meet the eligibility requirements of the Social Security System (SSS).

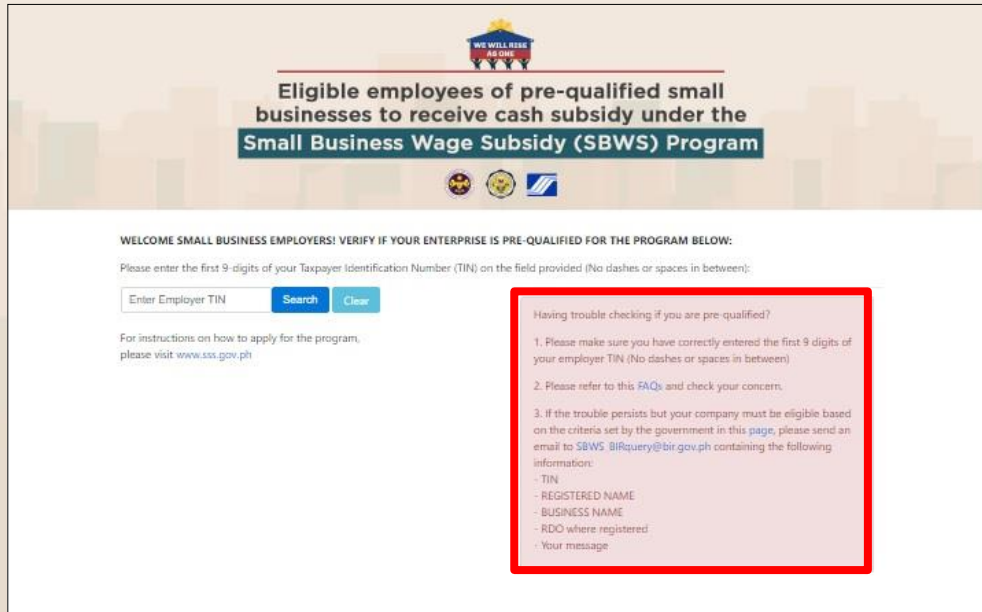
To continue, please note your alphanumeric passcode as it will be required by the my.SSS system during your application.

[Take me back to the instructions on how to apply for the program.](#)

Registered Name:	DELA CRUZ JUAN SANTOS
Business Name:	NRP Enterprise
Passcode:	A1234BCD56QW



# Paano malalaman kung kasama ang employer sa pre-qualified list ng SBWS?



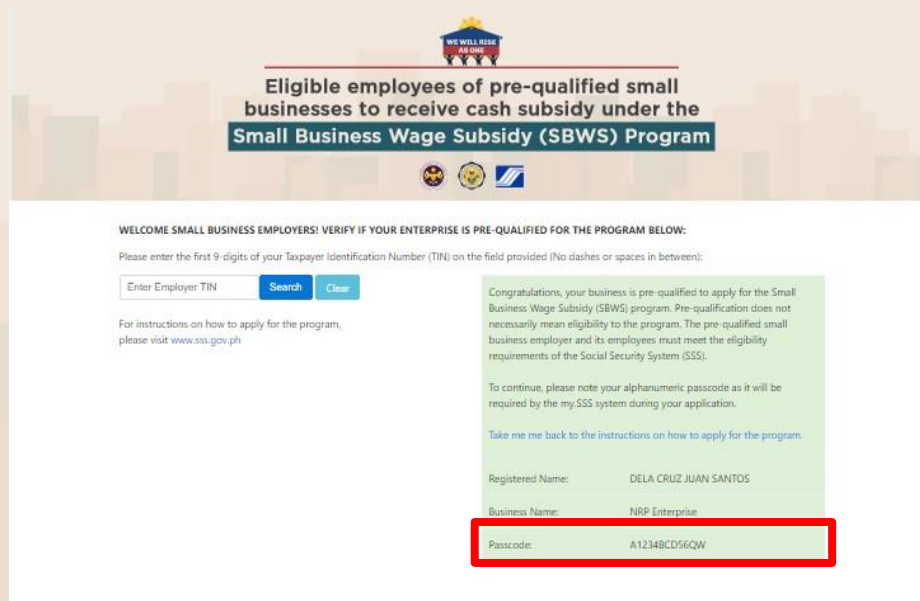
The screenshot shows the official portal for the Small Business Wage Subsidy (SBWS) program. At the top, there is a banner with the text "Eligible employees of pre-qualified small businesses to receive cash subsidy under the Small Business Wage Subsidy (SBWS) Program" and the "WE WILL RISE AS ONE" slogan. Below the banner, a welcome message states: "WELCOME SMALL BUSINESS EMPLOYERS! VERIFY IF YOUR ENTERPRISE IS PRE-QUALIFIED FOR THE PROGRAM BELOW:". A form prompts the user to "Please enter the first 9-digits of your Taxpayer Identification Number (TIN) on the field provided (No dashes or spaces in between):". The form includes a text input field labeled "Enter Employer TIN", a "Search" button, and a "Clear" button. Below the form, instructions state: "For instructions on how to apply for the program, please visit [www.sss.gov.ph](\"http://www.sss.gov.ph\")". A red-bordered box highlights a section titled "Having trouble checking if you are pre-qualified?" which contains the following instructions:

1. Please make sure you have correctly entered the first 9 digits of your employer TIN (No dashes or spaces in between)
2. Please refer to this [FAQs](#) and check your concern.
3. If the trouble persists but your company must be eligible based on the criteria set by the government in this [page](#), please send an email to [SBWS\\_BIRquery@bir.gov.ph](mailto:SBWS_BIRquery@bir.gov.ph) containing the following information:
  - TIN
  - REGISTERED NAME
  - BUSINESS NAME
  - RDO where registered
  - Your message

**IF YOU ARE NOT QUALIFIED OR YOU ENTERED A WRONG TIN, a red prompt will pop up.**

For any questions on eligibility criteria, you may send an email to [SBWS\\_BIRquery@bir.gov.ph](mailto:SBWS_BIRquery@bir.gov.ph) with the following information: TIN, registered name or business name, RDO code, and your message.

# Paano malalaman kung kasama ang employer sa pre-qualified list ng SBWS?



**Eligible employees of pre-qualified small businesses to receive cash subsidy under the Small Business Wage Subsidy (SBWS) Program**

WE WILL RISE AS ONE

WELCOME SMALL BUSINESS EMPLOYERS! VERIFY IF YOUR ENTERPRISE IS PRE-QUALIFIED FOR THE PROGRAM BELOW:

Please enter the first 9 digits of your Taxpayer Identification Number (TIN) on the field provided (No dashes or spaces in between):

Enter Employer TIN

For instructions on how to apply for the program, please visit [www.sss.gov.ph](http://www.sss.gov.ph)

Congratulations, your business is pre-qualified to apply for the Small Business Wage Subsidy (SBWS) program. Pre-qualification does not necessarily mean eligibility to the program. The pre-qualified small business employer and its employees must meet the eligibility requirements of the Social Security System (SSS).

To continue, please note your alphanumeric passcode as it will be required by the my.SSS system during your application.

Take me me back to the instructions on how to apply for the program.

Registered Name: DELA CRUZ JUAN SANTOS

Business Name: NRP Enterprise

Passcode: A1234BCD56QW

**STEP 4:** Take note of the “Passcode” as this will be used to apply for the SBWS.

After getting the passcode, go to the SSS website ([www.sss.gov.ph](http://www.sss.gov.ph)) to login to your My.SSS account.



## For inquiries on pre-qualification:

You can send an email to BIR at [SBWS\\_BIRquery@bir.gov.ph](mailto:SBWS_BIRquery@bir.gov.ph) with the following information:

- TIN
- Registered Name or Business Name
- Revenue District Office (RDO) where registered
- Your Message





Small Business Wage Subsidy (SBWS) Program

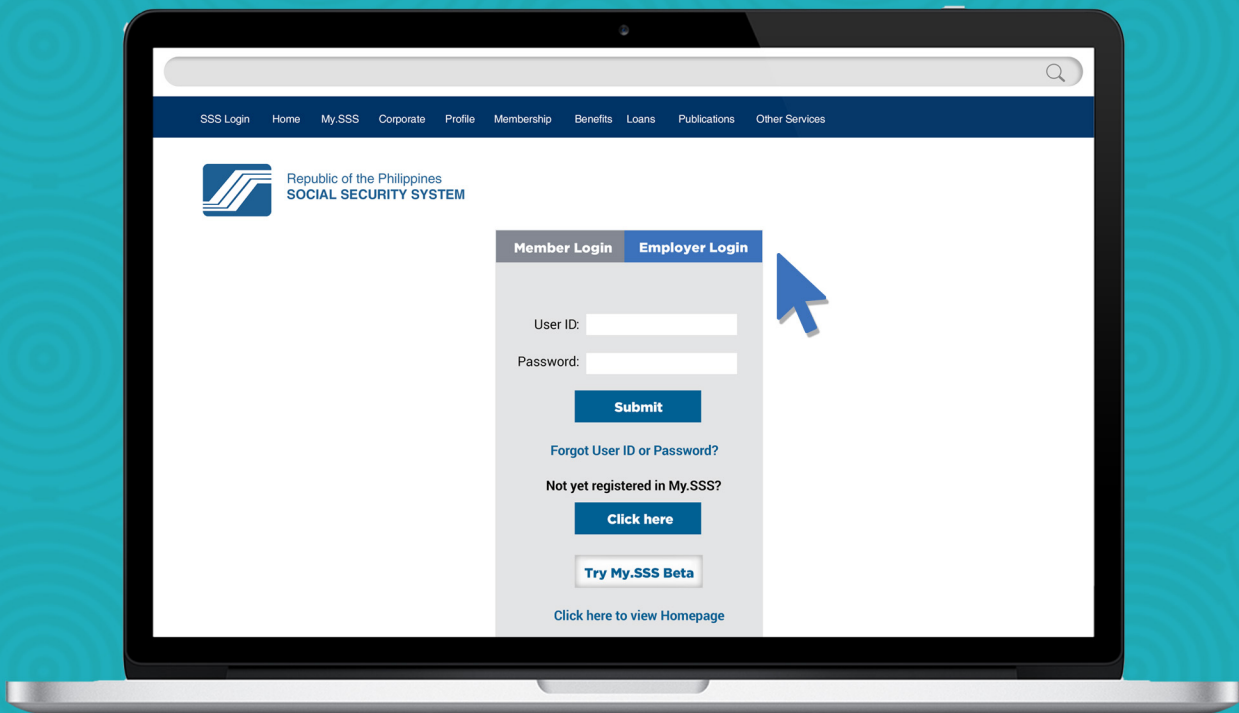
# PROCEDURE FOR EMPLOYERS

Eligible employers shall apply for the SBWS in the SSS website through their My.SSS accounts. SSS will accept applications from April 16 to April 30, 2020. Procedures are as follows:

1.

## EMPLOYER LOG-IN

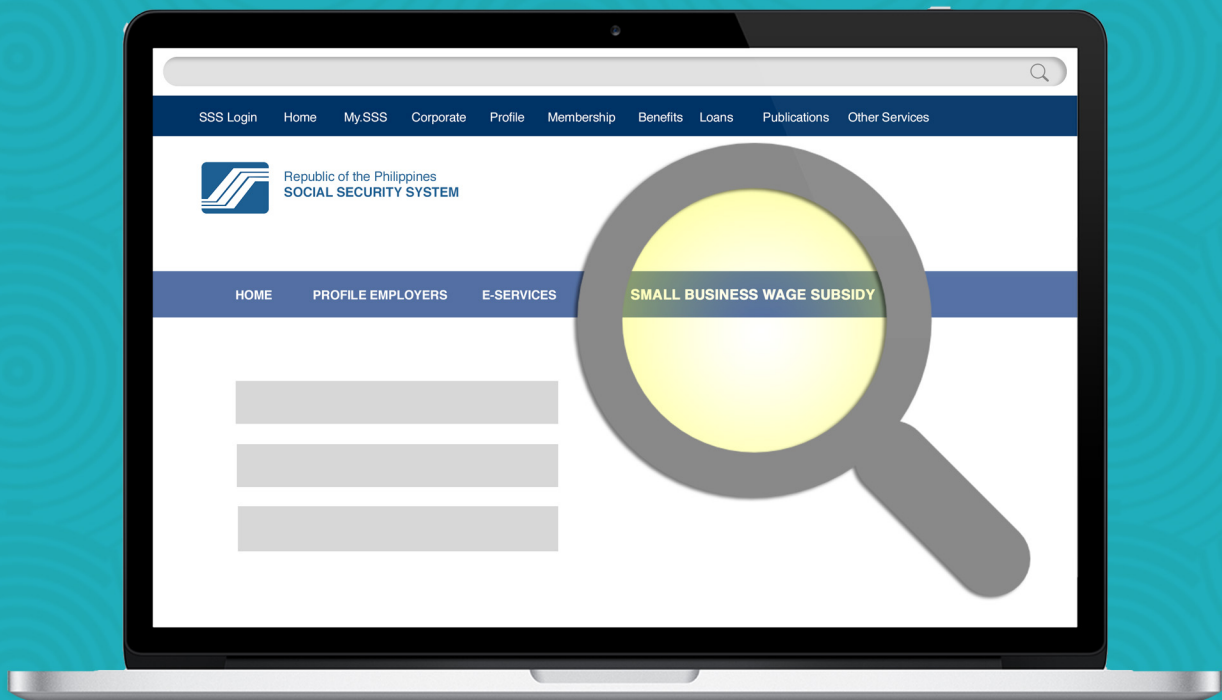
The employer shall log-in to My.SSS account in the SSS website to initiate the application.



2.

## SMALL BUSINESS WAGE SUBSIDY MENU

Employer clicks the SBWS Menu Tab





3.

## ENCODE PASSCODE AND TAX IDENTIFICATION

Small Business Wage Subsidy

Stark Industries  
03-2345678-9-000  
Manila Branch

**Required Field**  
Please enter the Passcode and Tax Identification Number (TIN) in the field provided below:

Passcode

Tax Identification Number (TIN)  -  -  (e.g. 008-020-002)

The employer enters the alphanumeric Passcode as shown in the BIR website.

The employer then provides his Tax Identification number (TIN), and clicks "Proceed" to enter the application portal.

4.

## QUALIFIED EMPLOYEES FOR CONFIRMATION

Small Business Wage Subsidy

Stark Industries  
44-5220282-6-000  
Manila Branch

QUALIFIED LACKING CREDENTIALS DISQUALIFIED CONFIRMED EMPLOYER CERTIFICATION TEMPLATE

Qualified Employees for confirmation

SS Number	Name	*Tax Identification Number	*Paid or approved DOLE CAMP Beneficiary?
<input type="checkbox"/> 65-8150426-5	QUENTIN BECK	<input type="text"/>	<input type="radio"/> Y <input type="radio"/> N
<input type="checkbox"/> 73-6989031-5	MARIA HILL	<input type="text"/>	<input type="radio"/> Y <input type="radio"/> N
<input type="checkbox"/> 40-6511307-7	VIRGINIA POTTS	<input type="text"/>	<input type="radio"/> Y <input type="radio"/> N
<input type="checkbox"/> 01-7363936-9	ANTON VANKO	<input type="text"/>	<input type="radio"/> Y <input type="radio"/> N
<input type="checkbox"/> 24-7881874-1	OBADIAH STANE	<input type="text"/>	<input type="radio"/> Y <input type="radio"/> N
<input type="checkbox"/> 31-9614800-2	EDWIN JARVIS	<input type="text"/>	<input type="radio"/> Y <input type="radio"/> N
<input type="checkbox"/> 19-4917834-1	WILLIAM GINTER RIVA	<input type="text"/>	<input type="radio"/> Y <input type="radio"/> N
<input type="checkbox"/> 71-6337507-4	HAPPY HOGAN	<input type="text"/>	<input type="radio"/> Y <input type="radio"/> N
<input type="checkbox"/> 88-8856828-6	NATALIA ALIANOVNA ROMANOFF	<input type="text"/>	<input type="radio"/> Y <input type="radio"/> N

DOLE CAMP refers to the financial support provided by DOLE to displaced employees. Select "Y" if the DOLE CAMP application is approved or paid. Otherwise select "N".

☐ I have read and agreed on the [Employer's Undertaking](#)

Upon successful login, SSS shall display the list of employees in the SBWS Module in the employer's My.SSS account. The employer then selects the eligible employees by ticking the boxes beside their SS number.

Eligible employees are those that meet all of the following criteria:

- Must be actively employed as of March 1, 2020 but unable to work due to the ECQ
- Did not get paid by their employer for at least two weeks during the temporary closure or suspension of work in accordance with Labor Advisory No. 1, Series of 2020
- Can be of any contract status (e.g., regular, probationary, regular seasonal, project-based, fixed-term)

The following employees are not eligible:

- Those working from home or part of the skeleton force
- Those on leave for the entire duration of the ECQ, whether with or without pay

On the right hand side, the employer checks whether or not the employee is a CAMP beneficiary.

If an employee is not in the SSS list, it means that the employee is not yet registered with the My.SSS facility, or that there is lacking information in their My.SSS account.

After selecting the eligible employees, the employer shall enter the TIN of each employee.

Once all eligible employees have been checked, the employer should click on "Employer Undertaking" link to access the terms and conditions. He shall then tick the box to signify that he has read and agrees to the Employer's Undertaking.

## 5.

## EMPLOYER'S UNDERTAKING

**Small Business Wage Subsidy**

Stark Industries  
44-5220282-6-000  
Manila Branch

**Employer's Undertaking**

I/We the undersigned hereby certify that all information contained in this application is true, accurate, and complete I/We understand that making any untruthful statements in this document is punishable under the pertinent provisions of the Revised Penal Code of the Philippines and other applicable laws.

I/We certify that the company fully apprised all its employees of the nature of this application and subsequently notified those who have qualified for the Small Business Wage Subsidy (SBWS) Measure and who have not including reasons therefor.

I/We further certify that the employees who have qualified and are identified in this application, were fully informed of the purpose of sharing their personal and for sensitive personal information with SSS, DOF, and DR, and the authorized representatives, and that said employees gave their full consent to the collection use disclosure or any form of processing of these personal and/or sensitive personal information and all acts relevant thereto such as but not limited to the post-verification of information by the Commission on Audit to the extent necessary to achieve the purpose of the SBWS, subject to the provisions of the Data Privacy Act of 2012 and its Implementing Rules and Regulations and the Data Sharing Agreements entered into by the above mentioned agencies.

**Proof of Work and Pay Arrangement**

Please submit any of the following supporting documents to any SSS branch or email at [SBWSCertifications@sss.gov.ph](mailto:SBWSCertifications@sss.gov.ph) :

1. Certification Attesting to the Work and Pay Status of Employee [Employer Certification Template \(XLS\)](#)
2. Notice submitted to DOLE for the flexible work arrangement adopted per Labor Advisory 9-2020
3. Establishment Report on COI4D-19 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.

☒ I Agree

The employer must certify certain conditions in the Employer's Undertaking, such as:

- All information contained in the application is true, accurate, and complete
- All employees are apprised of the nature of the application and notified those qualified, and the reasons for the disqualification of others
- All qualified employees are informed of the purpose of sharing their personal and/or sensitive personal information with SSS, DOF and BIR, and that they give their full consent thereto.

The employer must submit any of the listed supporting documents certifying the employees' work and pay status (Employer Certification templates are available for downloading). These may be submitted via email to [SBWSCertifications@sss.gov.ph](mailto:SBWSCertifications@sss.gov.ph) or to the nearest SSS Branch.

## 6.

## CONFIRMATION PAGE FOR QUALIFIED EMPLOYEES

**Small Business Wage Subsidy**

Stark Industries  
03-2345678-9-000  
Manila Branch

**Qualified Employees for confirmation**

SS Number	Name	Tax Identification Number	CAMP Beneficiary?
01-2345678-9	Maria D. Gillespie	231-434-432	No
03-4345678-8	Christopher K. Torres	312-423-432	Yes

The SSS automated system shall check and validate the following:

- Employee has neither pending nor settled SSS Unemployment Benefit Claim due to COVID-19 related reasons,
- Employee is not a DOLE CAMP beneficiary, and
- Employee has neither pending nor settled SSS final benefit claim (funeral, retirement, death, and total disability).



7.

## SUCCESSFUL CONFIRMATION

**Small Business Wage Subsidy**

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Stark Industries  
03-2345678-9-000  
Manila Branch

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Qualified Employees for confirmation

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Transaction number: [WA-004059339-7](#)

Confirmed employee(s) as of [April 14, 2020 12:35 PM](#)

SS Number	Name	Tax Identification Number	CAMP Beneficiary?
01-2345678-9	Maria D. Gillespie	231-434-432	No
03-4345678-8	Christopher K. Torres	312-423-432	No
01-6235698-7	Charles H. Rosario	023-765-848	No

**The following Employee(s) denied to receive the Wage Subsidy:**

SS Number	Name	Tax Identification Number	CAMP Beneficiary?	Remarks
01-2345678-9	Maria D. Gillespie	231-434-432	No	Member has no Email Address


SSS informs the employer of employees who are qualified and those disqualified and the reason.

8.

## EMAIL NOTIFICATIONS

**Small Business Wage Subsidy Employer Confirmation Notification**

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 **notifications@sss.gov.ph**  
Wed 15/04/2020 6:44PM

Dear Ms/Mr. Stark,

[Redacted Content]

SSS shall notify the eligible employees through email that their employer has confirmed their qualification to the SBWS Program and provides the details when the subsidy shall be credited to their bank accounts or available for disbursement through remittance agents.

SSS shall disburse the wage subsidy through the following payment channels:

- 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.

## 9.

## QUALIFIED EMPLOYEES LACKING CREDENTIALS

**Small Business Wage Subsidy**

Stark Industries  
03-2345678-9-000  
Manila Branch

QUALIFIED LACKING CREDENTIALS DISQUALIFIED CONFIRMED EMPLOYER CERTIFICATION TEMPLATE

Qualified Employees for confirmation

SS Number	Name	Lacking Credentials
01-2345678-9	Maria D. Gillespie	Without Savings Account
03-4345678-8	Christopher K. Torres	Without Savings Account and not registered in My.SSS
01-6235698-7	Charles H. Rosario	Without Savings Account and not registered in My.SSS

SSS also informs the employer of employees who are qualified but lacking credentials, such as:

1. If the employee is not registered in My.SSS
2. If the employee has no bank account
3. If the employee has no registered bank account in his My.SSS account.

For unsuccessful credits due to invalid bank accounts, SSS shall notify the employees to change the invalid bank accounts within five (5) banking days in the Bank Enrollment Module of the My.SSS facility. A notice shall also be sent to the employer to advise the employees to enroll correctly their bank/payment accounts.

## 10.

## DISQUALIFIED EMPLOYEES

**Small Business Wage Subsidy**

Stark Industries  
03-2345678-9-000  
Manila Branch

QUALIFIED LACKING CREDENTIALS DISQUALIFIED CONFIRMED EMPLOYER CERTIFICATION TEMPLATE

Disqualified Employees

SS Number	Name	Reason of Disqualification
01-2345678-9	Guadalupe S. Ramos	With existing Unemployment Benefit Claim
03-4345678-8	Mary W. Jackson	With existing Unemployment Benefit Claim
01-6235698-7	Phillip R. Powell	With existing Unemployment Benefit Claim

Employees may also be disqualified if they have an existing Unemployment Benefit Claim due to COVID-19 related reasons or a settled/in-process final benefit claim (e.g., death, funeral, total disability, or retirement).



11.

## CONFIRMED EMPLOYEES

## Small Business Wage Subsidy

Stark Industries  
03-2345678-9-000  
Manila Branch

QUALIFIED

LACKING CREDENTIALS

DISQUALIFIED

CONFIRMED

EMPLOYER CERTIFICATION TEMPLATE

## Confirmed Employees

SS Number	Name	Date Confirmed
01-2345678-9	James M. Donovan	April 13, 2020 06:52 PM
03-4345678-8	Pamela J. Kirk	April 13, 2020 06:52 PM
01-6235698-7	Agnes B. Andrews	April 13, 2020 06:52 PM
01-5132497-6	Brenda C. Summers	April 13, 2020 06:52 PM
01-9651342-3	Mary T. Tifford	April 13, 2020 06:52 PM
03-2345678-3	Daphine C. Hayes	April 13, 2020 06:52 PM

SSS shall inform the employer of the employees successfully confirmed in the SBWS Module. A notice shall also be sent to the qualified employee.