REVENUE MEMORANDUM CIRCULAR NO. 102-2022 issued on July 19, 2022 publishes Fiscal Incentives Review Board Resolution (FIRB) No. 017-22 regarding the grant of authority to implement a 70:30 Work-From-Home (WFH) arrangement for Registered Business Enterprises (RBEs) in the Information Technology – Business Process Management (IT-BPM) Sector.

The number of employees under a WFH arrangement shall not exceed thirty percent (30%) of the total workforce of the RBE while the remaining seventy percent (70%) of the total workforce shall render work or service within the geographical boundaries of the ecozone or freeport zone being administered by the Investment Promotion Agency with which the project/activity is registered; Provided, That the total workforce shall refer to the total employees that are directly or indirectly engaged in the registered project or activity of the RBE, but excludes third-party contractors rendering janitorial or security services and other similar services.

RBEs in the IT-BPM sector adopting a WFH arrangement exceeding the thirty percent (30%) threshold shall not be entitled to avail of fiscal and non-fiscal incentives for the said month/s of non-compliance.

The 70:30 WFH arrangement is a temporary measure granted to IT-BPM RBEs from April 1, 2022 until September 12, 2022 only under Rule 23 of the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act Implementing Rules and Regulations in view of Presidential Proclamation No. 1218, s.2021.