



April 2022



### Philippines

#### Government announces online filing for claiming Sickness Benefit

The employees can now submit online claim application for sickness benefit (SBA). This new change will apply to all employed members who are separated from employment and did not receive advance payment of sickness benefit from their employer.

To claim such benefits, the employee must have a registered in My.SSS account and should also have approved disbursement account in the Disbursement Account Enrollment Module (DAEM) in the My.SSS Portal.

Once the application is raised and the documentary proofs are submitted, the proceeds of EC sickness benefit shall be credited directly to the approved disbursement account of the employed and SE member in DAEM.

The following Sickness Benefit (SB) claims are still exempted from online filing:

- Denied claim reconsidered for payment
- Unclaimed benefit of deceased member; and
- Unclaimed reimbursement of inactive/closed/terminated/retired employer.

**To read the complete notification, please refer the official link:**

<https://www.sss.gov.ph/sss/DownloadContent?fileName=CI2021-019.pdf>

#### Process changes for Reporting of Separated Employee

This new process change is implemented and mandatory for all employed members who are separated from employment and did not receive advance payment of sickness benefit from their employers (Sickness Benefit Application (SBA))

Employers must report a separated employee during the preparation of monthly Payment Reference Number (PRN) by encoding the effective date of separation in the PRN facility of the My.SSS portal.

A separate report must be filed for all employees who either have separated during the current month or those unreported separate employees of the last two calendar months.

Please note: Reporting of separated employee using SS Form R-1A is discontinued.

**To read the complete notification, please refer the official link:**

<https://www.sss.gov.ph/sss/DownloadContent?fileName=CI2022-001.pdf>

# SEA Quarterly Chronicles

## Payroll & Compliance

### Isolation and Quarantine Leaves of Employees in the Private Sector

Employees are Encouraged in consultation with employers to take paid isolation and quarantine. This benefit is in addition to the existing leave benefits under the company policy, Collective Bargain Agreement (CBA), the Labor Code, and special laws.

The leave benefit shall also be in addition to the benefits provided by the Social Security System (SSS) and Employees' Compensation Commission (ECC).

**To read the complete notification, please refer the official link:**

<https://www.dole.gov.ph/php/assets/uploads/2022/01/Labor-Advisory-No.-01-22-Isolation-and-Quarantine-Leaves-of-Employees-in-the-Private-Sector.pdf>

### Extension of the Due Dates of SSS Schemes and Contributions

The below are a few extensions provided under the act for the benefit of the companies and to help reduce hardship for compliance requirement:

- The SSS extends the benefit availing periods and terms and conditions of the Housing Loan Restructuring and Penalty condonation Program (PRRP 4) from 22 February 2022 to 21 May 2022. To claim such extension benefit, the successor/s-in-interest and legal heir/s applicants, the applicant must be a member of SSS who has at least 12 contributions prior to application and a total of at least 24 monthly contributions. In case for members who don't comply, the successor/s-in-interest and legal heir/s applicant shall be eligible to Condonation with Loan Restructuring only.

**To read the complete notification, please refer the official link:**

<https://www.sss.gov.ph/sss/DownloadContent?fileName=CI2022-005.pdf>

- The period of the Pandemic Relief and Restructuring Program (PRRP) 5 – Short-Term Loan Penalty Condonation Program is extended for three months from 15 February 2022 to 14 May 2022.

**To read the complete notification, please refer the official link:**

<https://www.sss.gov.ph/sss/DownloadContent?fileName=CI2022-006.pdf>

## Singapore

### Budget Statement 2022

Singapore 2022 Budget Statement was delivered in the Parliament on 18 February 2022.

Below highlights of the budget:

#### 1) Jobs and Business Support Package

- New Small Business would be provided maximum of the Recovery Grant:
  - 1,000 SGD payout per local employee (up to 10,000 SGD per firm) for SMEs in sectors most affected by COVID-19 restrictions
  - 1,000 SGD payout to local sole proprietors and partnerships in eligible sectors, and SFA-licensed hawkers, market, and coffeeshop stallholders, who do not hire local employees
- In addition to above, workers who continue to face income loss, can claim Jobs Growth Incentive. The scheme is further extended up to Sep 2022 to encourage hiring of workers who face greater difficulties in finding jobs

#### 2) Foreign Worker Policy

- The below are the changes made to Employment Pass (EP):
  - From September this year, the minimum qualifying salary for new EP applicants will be raised from the current \$4,500 to \$5,000. For the financial services sector, which has higher salary norms, this will be raised from the current \$5,000 to \$5,500.
  - Any of these passes should be renewed on or after Sep 2023.
- The below are the changes made to S Pass
  - From September this year, the minimum qualifying salary for new S Pass applicants will be raised from the current \$2,500 to \$3,000. A higher minimum qualifying salary will be \$3,500 for the financial services sector. The qualifying salaries for older S Pass holders will be raised in tandem.
  - It is also proposed, to progressively raise the Tier 1 levy from the current \$330 to \$650 by 2025.

# SEA Quarterly Chronicles

## Payroll & Compliance

### 2) Foreign Worker Policy - continued

- Changes to Work Permit for construction and process sectors
  - Lower Dependency Ratio Ceiling from 1:7 to 1:5 from 1 Jan 2024
  - The current Man-Year Entitlement (or MYE) framework will be replaced with a new levy framework that will encourage firms to support more offsite work and employ more higher-skilled work permit holders. This is proposed to be implemented by 1 Jan 2024
- Uplift Lower-Wage Workers
  - Companies employing foreign workers are required to pay local employees at least the Local Qualifying Salary, currently 1,400 SGD per month
  - It is proposed to launch co-fund wage policy to increase the wage for workers between 2022 and 2026 under the Progressive Wage Credit Scheme as below

Year	Wage Increase
2022-2023	50%
2024-2025	30%
2026	15%

### Personal Income Tax

Increase in top marginal tax rate from Assessment Year 2024:

Chargeable Income	Tax Rate
For Income in between 500,000 SGD up to 1 million SGD	23%
For Income in excess of 1 million SGD	24%

The earlier tax rate for both categories was 22%.

**For complete 2022 Budget Statement, please refer the link:** <https://www.mof.gov.sg/singaporebudget/budget-2022/budget-statement>