

## ADVISORY ON WORK FROM HOME ARRANGEMENTS

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Publishing Fiscal Incentives Review Board Resolution No. 017-22 Grant of Authority to Implement a 70:30 Work-from-Home Arrangement for Registered Business Enterprises in the Information Technology-Business Process Management Sector

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**BUREAU OF INTERNAL REVENUE**  
**REVENUE MEMORANDUM CIRCULAR**  
**NO. 102-2022**

**ADVISORY**

**Publishing Fiscal Incentives Review Board (FIRB) Resolution No. 017-22**  
**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**

<i>Duration</i>	From April 1, 2022 to September 12, 2022
<i>Entities covered</i>	RBEs of the IT-BPM sector, which refer only to those providing services in line with the Strategic Investment Priority Plan, may be allowed by their respective Investment Promotion Agency ("IPA") to continue implementing WFH arrangements without adversely affecting their fiscal incentives under the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act.
<i>Workforce threshold</i>	<ul style="list-style-type: none"><li>➤ The number of employees under a WFH arrangement shall not exceed <b>thirty percent (30%)</b> of the total workforce of the RBE.</li><li>➤ The remaining <b>seventy percent (70%)</b> of the total workforce shall render work or service within the ecozone freeport zone being administered by the IPA with which the project/activity is registered.</li></ul> <p>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.</p>

Source:  
Revenue Memorandum Circular No. 102-2022