



Republic of the Philippines
DEPARTMENT OF LABOR AND EMPLOYMENT
Intramuros, Manila

DEPARTMENT OF LABOR AND EMPLOYMENT	
Administrative Services Center - Intramuros, Manila - GSD	
DATE	15 JAN 2013
TIME	1:37
RECEIVED BY:	<i>[Signature]</i>

MEMORANDUM

TO : ALL REGIONAL DIRECTORS

SUBJECT : Reminder on the Guidelines for Issuance of DOLE Certification for Establishments which Employ Persons with Disability (PWD)

This pertains to the implementation of the DOLE's Tulong Alalay sa Taong May Kapansanan (TULAY) program and as mandated under Republic Act No. 7277 known as the Magna Carta for Disabled Persons which provides for tax incentives for employers and donors for government agencies engaged in the rehabilitation of PWDs and/or its organizations.

Relative thereto, the DOLE Administrative Order No. 222 series of 1999 was issued which contain the general guidelines on the issuance of DOLE Certification for Establishments which Employed PWDs (copy attached) to be observed by the DOLE Regional Offices.

Everybody is reminded to consciously be guided by the above-cited issuance and submit regular report to TULAY Program manager.

For compliance.

[Signature]
LOURDES M. TRASMONTE
Undersecretary *[Signature]*

15 January 2013

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF LABOR AND EMPLOYMENT
MANILA

DEPT. OF LABOR & EMPLOYMENT
ADMINISTRATIVE SERVICE
D.O.E.

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ADMINISTRATIVE ORDER NO. 222
(Series of 1999)

REC. BY CPM
CENTRAL RECORDS SECTION

SUBJECT: GUIDELINES ON THE ISSUANCE OF DOLE CERTIFICATION
FOR ESTABLISHMENTS WHICH EMPLOYED PWDS

A. RATIONALE

The provision of tax incentives for employers and donors to government agencies engaged in the rehabilitation of disabled persons and organizations of disabled persons is mandated under Republic Act No. 7277 known as the Magna Carta for Disabled Persons. As stipulated in Section 3 of Revenue Regulations No. 8-93 issued by the Department of Finance – Bureau of Internal Revenue on January 29, 1993 under "Incentives for Employers and Private Entities," private entities that employ qualified disabled persons either as regular employee, apprentice or learner shall be entitled to an additional deduction from their gross income for the taxable year, in an amount equivalent to 25% of the total amount of paid as salaries/wages to disabled persons, over and above the total allowable ordinary and necessary business deductions for said salaries and wages as provided under Sec. 29 of the National International Revenue Code, as amended, subject to the presentation of the following proofs, among others:

"A certification from DOLE and DOH as to the disability, skills and qualifications of the disabled person/s employed by such private entity."

B. GENERAL GUIDELINES

Pursuant to Section 3A of Revenue Regulations No. 8-93 issued on January 29, 1993, the following Guidelines on the Issuance of DOLE Certification for Establishments which employed PWDs is hereby promulgated.

1. Certification of Employment of PWDs (TI-Form 1)

This form shall serve as proof for establishments employing PWDs and shall be submitted to the Bureau of Internal Revenue (BIR) for availment of tax incentive.

TI-Form 1 contains the following informations:

- 1.1 Name of Establishment
- 1.2 Address

- 1.3 Number of Persons with Disabilities (PWDs) employed
- 1.4 Amount paid representing the total salaries/wages and other benefits received by the PWDs during the year
- 1.5 The date of issuance
- 1.6 Regional Director's Signature

2. Employment Report (TI-Form 2)

At the end of the year, the employer shall submit to the DOLE the following:

2.1 Accomplished Employment Report Form

This shall be completely filled-up by the employer or duly authorized representative.

TI – Form 2 contains the following Informations:

- 2.1.1 Name, address and telephone number of the establishment;
 - 2.1.2 Name of the person who prepared the form (TI-2);
 - 2.1.3 Name of PWDs, age, type of disability, address, skills/ qualifications, position, status of employment, period of employment, Tax Identification Number (TIN);
 - 2.1.4 Signature of Owner/Manager.
- 2.2 Payroll or evidence of actual payment of salary/wages and other benefits paid to the PWDs as well as withholding tax if any.
3. The DOLE Regional Director after evaluation of the validity of the documents (TI-Form 2) and payroll or evidence of actual of salary/ wages issues a Certification of Employment of PWDs (TI-Form 1) to the employer specifying the number of PWDs employed during the year and total salaries/wages received by all PWDs employed in the establishment.
4. The employer shall submit and file the Certification of Employment of PWDs Form (TI-Form 1) issued by DOLE for availment of income tax deduction to the BIR.

For strict compliance.


BIENVENIDO E. LAGUESMA
Secretary

September 6, 1999

DECLASSIFIED BY THE AS-RECORDS ON 9/13 9

CERTIFICATION OF ESTABLISHMENTS EMPLOYING PWDS

T!-Form 1

Department of Labor and Employment
Regional Office No. _____
TULAY 2000

This is to certify that

Name of Establishment

Address

Has employed ____ (number) Persons With Disabilities (PWDs) and paid the amount of P _____ representing the total salaries/wages and other benefits received by the PWDs during the year _____.

Issued this _____ day of _____, 19 _____.

Regional Director

MONITORING FORM

TI-FORM 2

EMPLOYMENT REPORT

Name of Establishment : _____

Address : _____

Telephone No. : _____

Name of PWDs	Age	Type of Disability	Address	Skills/ Qualification	Position Hired	Status of Employment	Period of Employment		TIN
							From	To	

I certify that the above PWDs have been employed in my establishment.

Prepared by : _____

Owner / Manager