

## WORK FROM HOME SEZ FRAMEWORK

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### OBJECTIVES

At the end of this presentation, attendees should be able to:

- 1. Understand the Work From Home Framework
- 2. Successfully use the SRMI Tool for WFH submissions
- 3. Understand compliance requirements



## OVERVIEW OF FRAMEWORK



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#### WHAT IS A WORK FROM HOME CERTIFICATE?

Work-From-Home Certification is an acknowledgment that a SEZ Stakeholder has received the necessary clearance to engage an employee to work from their home outside the Gazetted Special Economic Zone without disqualifying the Stakeholder from its SEZ Incentives

#### WHO QUALIFIES?

SEZ Stakeholders in good standing who are not beyond the 70:30 ratio may submit a Notification in the standard form that they have engaged Work From Home Employees in a given Quarter. 1 Income Generating Activity **must** take place within the Zone

2 Outsourcing of supplemental activity is permissible outside the Zone. The entity receiving the benefit should be able to clearly demonstrate this distinction for the purposes of an audit. 3 Developers & Occupants are responsible for recordkeeping and must present records of their operations and activities within and outside of the Zone as requested. This includes ALL movement of assets.

### LEGAL & REGULATORY PARAMETERS OF WORK FROM HOME

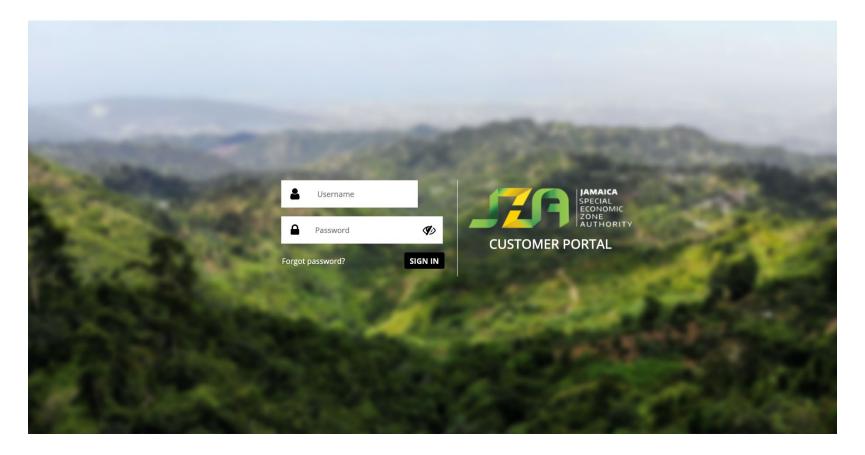
### OTHER OBLIGATIONS TO NOTE:



- Health and Safety requirements may also be extended to the home of the Employee
- Equipment insurance will be the responsibility of the Employer
- Loss prevention should be outlined in the agreement between the Employer/Employee
- Compensation/benefits will be determined by the respective parties in keeping with the law and ILO best practice
- Cyber Security/Data protection all appropriate protocols and security measures must be installed and maintained by the Employer which to meet the standards of the Data Protection Act
- No work-from-home arrangements between Employer/Employee should result in a breach of any law, regulation or policy



SRMI Self Reporting Monitoring Instrument To access the SRMI, client use the <u>https://customer.jseza.com/</u> portal









SRMI Self Reporting Monitoring Instrument



Results/Impact

Total employment: 44,121
Total revenues: USD \$1,217,630,713.60
Total exports: USD \$367,715,509.02

Self Reporting & Monitoring Instrument Report

It is important to note while there is a 83.52%% submission rate the results of this report are reflective of this submission rate and the data self-reported by SEZ entities.

#### Introduction

The results in this report are reflective of both the hard work of SEZ investors and Jamaica Special Economic Zone Authority's implementation of the SEZ Regime as designed by the Government of Jamaica (GOJ).





### The SRMI – functions in WFH

# Four portals in one



## **Application Portal**

1) There shall be an application process to qualify for the Work From Home facility, it will not be automatically be part of being a SEZ entity.

2) An SEZ entity may apply to access Work From Home as part of their initial application or may elect thereafter to access the facility

3) There will be a transitioning process to account for the exiting players that have accessed Work From Home under the temporary measures.



## **Monitoring Portal**

- There will be an obligation to keep up to date records of equipment (eg make, model, serial number allowed to leave the zone linked to a specific employee and their home.
- SEZ must comply and **submit on time self-reporting reports**
- The JSEZA, JCA, TAJ, Ministry of Labour or any other government body with competent jurisdiction shall have the right to conduct audits, investigations of an entities books or physical locations to verify facts.



## **Monitoring Portal**

- The SEZ entity has to file with the JSEZA all work from home employees and their homes tagged to the specific equipment. This would include names of the employees, their addresses, their TRN, the employee number, the specific pieces of equipment with their make, model, serial number, etc
- SEZ Entities will be responsible for keeping **staff attendance records** which will be submitted via electronic means to the Authority.
- Whenever there is a change of Work From Home staff and or Work From Home Equipment the SEZ shall **promptly update their records via the portal**



### **Renewal Portal**

The Work From Home permits shall be automatically renewed provided:

- a. The SEZ entity remains eligible by remaining in good standing.
- b. The payment of the prescribed fee(s).
- c. Unless the SEZ entity indicates that I does not wish to be renewed.



Compliance Portal



- The adherence to SEZ Compliance results in the automatic renewal.
- The overall objective is **self-compliance** 
  - any unresolved breaches of SEZ Compliance may result in the delays or lack of a renewals, however our objective at all times is to work with the client and other regulatory partners to achieve compliance.









## Compliance criteria

1) **Overall SEZ compliance** (the Act, Regs, terms of License or Authorization, etc).

- 2) Be tax compliant.
- 3) Maintain 70/30 ratio of employees.

4) **Promptly report to the requisite authorities** (eg JSEZA, JCA, JCF, etc) any stolen, lost or destroyed equipment that are part of the Work From Home programme while they are in the domestic territory

