

Minimum Social Safeguards (MSS) criteria

MSS criteria comprise of the following core requirements:

- Entity is rooted in compliance with the relevant national laws and regulations.
- Entity is required to disclose compliance with relevant internationally recognized principles and conventions that have been ratified by the Philippines.
- A robust social management system needs to be implemented by the entity.

These foundational elements are critical to ensuring that social safeguards are effectively established, operationalized, and sustained. In case compliance with any of the laws, regulations and international standards are deemed inapplicable, the entity must provide appropriate justification supported by relevant documentation.

Philippine laws and regulations

The minimum set of laws, standards, and regulations that the taxonomy user must disclose compliance includes the Philippine laws on human rights, labor rights, corporate governance, bribery, taxation, anti-corruption, etc. The list of laws includes but is not limited to the following:

Human rights

- Constitution of the Philippines

Labor rights

- Anti-Trafficking of Persons Act, 2003 (R.A. No. 9208)
- Article 106 of the Labor Code of the Philippines (as implemented by DOLE Department Order No. 174, Series of 2017) on job contracting and subcontracting
- Department of Labor and Employment (DOLE) Department Order No. 149-A of 2017 Amending the Guidelines on Assessing and Determining Hazardous Work in the Employment of Persons Below the Age of 18 Years
- DOLE Department Order No. 04 on hazardous work and activities to persons below 18 years of age
- DOLE Department Order No. 149 of 2016 on the Guidelines on Assessing and Determining Hazardous Work in the Employment of Persons Below the Age of 18 Years
- DOLE Department Order No. 18 of 12 May 1994 on Rules and Regulations implementing R.A. No. 7658, Act prohibiting the employment of children below 15 years of age in public and private undertakings, amending for this purpose Section 12, Article VIII of R.A. 7610 (R.A. No. 7658)
- DOLE Department Order No. 5. Rules XIV of the Rules Implementing Book III of the Labour Code on Employment of Homeworkers, 1992
- Expanded Anti-Trafficking in Persons Act of 2012 (R.A. No. 10364)
- Jobstart Philippines Act (R. A. No. 10869)
- List of Hazardous Occupations to Young Workers, 1973 (DOLE Department Order No. 4)
- Rules and Regulations implementing R.A. No. 9231, Amending R.A. No. 7610, as amended (DOLE Department Order 65-04)
- Rules implementing R.A. No. 6727 (Wage Rationalization Act)
- Social Security Act of 2018 (R.A. No. 11199)
- Special Program for Employment of Students (R.A. No. 9547)
- Trabaho Para sa Bayan (National Employment Master Plan) - (R. A. No. 11962)

Impact on community

- Urban Development Housing Act of 1992 (UDHA) (RA 7279) as amended by RA 9397 (2007) and RA 10884 (2016)
- Child and Youth Welfare Code (Presidential Decree No. 603)
- Revised Procedural Manual for DENR Administrative Order No. 30 Series of 2003 – IRR of PD 1586
- Executive Order No. 310 authorizing the adoption and implementation of the Philippine National Strategic Framework for plan development for children, 2000-2025
- Indigenous Peoples’ Rights Act 1997 (R.A. No. 8371)
- National Commission on Indigenous Peoples (NCIP) Administrative Order No. 1, Series of 2006, also known as the Free, Prior, and Informed Consent (FPIC) Guidelines of for Indigenous Cultural Communities/Indigenous Peoples (ICCs/IPs)
- Proclamation No. 855 proclaiming the adoption and implementation of the Philippine Program of Action for Children in the 1990s
- R.A. No. 10066 – National Cultural Heritage Act of 2009, as amended by R.A. No. 11961
- Special Protection of Children Against Child Abuse, Exploitation and Discrimination Amendment Act (R.A. No. 9231)

International standards and conventions

The taxonomy user is required to disclose compliance to the relevant following international standards and conventions:

International Bill of Human Rights conventions:

- Universal Declaration of Human Rights (1948)
- International Covenant on Civil and Political Rights (1966)
- International Covenant on Economic, Social and Cultural Rights (1966)

ASEAN commitments/declarations:

- ASEAN Human Rights Declaration
- ASEAN Consensus on the Protection of the Rights of Migrant Workers
- ASEAN Declaration on the Protection and Promotion of the Rights of Migrant Workers (ACMW)
- ASEAN Declaration on Promoting Competitiveness, Resilience and Agility of Workers for the Future of Work
- ASEAN declaration on strengthening social protection

International Labour Organization core conventions:

- Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87)
- Right to Organise and Collective Bargaining Convention, 1949 (No. 98)
- Forced Labour Convention, 1930 (No. 29) (and its 2014 Protocol)
- Abolition of Forced Labour Convention, 1957 (No. 105)
- Minimum Age Convention, 1973 (No. 138)
- Worst Forms of Child Labour Convention, 1999 (No. 182)
- Equal Remuneration Convention, 1951 (No. 100)
- Discrimination (Employment and Occupation) Convention, 1958 (No. 111)

United Nations convention:

- United Nations Guiding Principles on Business and Human Rights (2011)
- UN Declaration on the Rights of Indigenous Peoples