

IMPLEMENTING RULES AND REGULATIONS OF REPUBLIC ACT NO. 12063, KNOWN AS THE "ENTERPRISE-BASED EDUCATION AND TRAINING (EBET) FRAMEWORK ACT"

IRR of REPUBLIC ACT NO. 12063, February 28, 2025

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Pursuant to Section 32 of Republic Act No. 12063, otherwise known as the Enterprise-Based Education and Training (EBET) Framework Act, the following rules and regulations are hereby issued for the effective implementation of the EBET Framework Act to ensure the development, operation, and sustainability of the program.

RULE I

PRELIMINARY PROVISIONS

SECTION 1. Title. These Rules and Regulations shall be referred to as the Rules and Regulations Implementing Republic Act No. 12063, otherwise known as the "Enterprise-Based Education and Training (EBET) Framework Act" or the "IRR".

SECTION 2. Purpose. This IRR is hereby promulgated to set guidelines and mechanisms in the implementation of the EBET Framework Act.

SECTION 3. Declaration of Policy. Article XIII, Section 3 of the Constitution provides that the State shall "promote full employment and equality of employment opportunities for all". It is hereby declared the policy of the State to enhance the skills of the workforce in partnership with the private sector, and to meet the evolving skills and competency requirements of the rapidly changing world of work.

For this purpose, the State shall strengthen, rationalize, and harmonize the different EBET training modalities under one (1) framework to effectively address jobs-skills mismatch, unemployment, underemployment, and other labor challenges and to ensure a globally competitive, educated, and highly skilled human resource adaptable to the demands and standards of the labor market in a world of ever-evolving technologies. The State shall also develop and strengthen the entrepreneurial know-how of individuals, recognizing that entrepreneurship is a key driver of job generation.

The EBET framework shall ensure ease of implementation of training initiatives by enterprises and ensure access to training of individuals who intend to upgrade their skill for potential employment, and for career progression.

SECTION 4. State of Objectives. Pursuant to Section 3 of the Act, this IRR shall have the following objectives:

- a. To provide Filipino workers with opportunities to gain new skills and competencies or to upskill for career advancement, allowing them to secure quality employment and/or obtain entrepreneurial know-how;
- b. To meet the demand of the labor market for human resources that are well-trained and adaptable to evolving skill and competency requirements in the rapidly changing world of work, in order to address jobs-skills mismatch, and strengthen the development of higher levels of competencies;

c. To engage the private sector as an indispensable partner in the development of modules, competency standards, in technical-vocational education and training (TVET), and in carrying out EBET Programs;

d. To strengthen, rationalize, and harmonize programs, such as apprenticeship, learnership, and the dual training system, under the EBET Framework, which shall be competency-based and industry-driven, with due regard to the rights, occupational safety and health of trainees, through the active participation of employers, trainees, technical-vocational institutions (TVIs), and the government.

SECTION 5. Construction and Interpretation. This IRR shall be liberally construed and interpreted to carry out the objectives of the Act.

SECTION 6. Definition of Terms. As used in this IRR, the following terms shall mean:

a. Act refers to Republic Act No. 12063 or the EBET Framework Act.

b. Apprenticeship refers to an EBET Program that covers higher levels of competencies, including but not limited to, programs covered by National Certificates (NC) III and above. Apprenticeship shall be for trainees at least eighteen (18) years old.

c. Assessment and Certification refers to a program that aims to assess and certify the competencies of middle-level skilled workers.

d. Certificate of TVET Program Registration (CTPR) refers to a document issued by TESDA to an enterprise as a manifestation of that the EBET program the said enterprise is offering complies with the minimum requirements or standards prescribed by the Act.

e. Certificate of Competency refers to a document issued by TESDA to individuals who were assessed as competent in a single unit or cluster of related units of competency as defined in Section 4 of the National Assessment and Certification Arrangements of the Training Regulations.

f. Competency Assessment refers to the process of gathering and evaluating evidence to determine whether a person can perform in the workplace based on the defined competency standards.

g. Competency Standards refer to a specification of the knowledge, skills, attitudes, and values required for the effective performance of a job, occupation, or trade.

h. Cross-border Trainings refers to trainings where any part thereof is executed in more than one province or region.

i. Duration of Training refers to the learning period for Apprenticeship, General EBET or Upskilling Program set forth by the Act under these Rules and stipulated under the Agreement.

j. EBET Support Integrators refers to individuals or entities with proven Technical Vocational Education and Training experience, capable of providing technical assistance to micro and small enterprises.

k. Employees refer to any person in the employ of an employer. It shall include any individual whose work has ceased as a result of or in connection with any current labor dispute or because of any unfair labor practice if he has not obtained any other substantially equivalent and regular employment.

l. Enterprise refers to any individual, partnership, corporation, or entity organized and existing under Philippine laws, excluding government agencies and instrumentalities, government-owned and controlled corporations, and local government units.

m. Enterprise-Based Education and Training (EBET) Program or Program refers to a TVET delivered by an

enterprise, including programs that are developed and recommended by recognized industry boards and industry associations, which may be stand-alone or linked with a technical vocational institution.

Theoretical instruction shall be a mandatory component of all EBET Programs.

n. General EBET refers to an EBET Program that covers low- to mid-level skills, including, but not limited to, those classified under NC I and II. This also refers to competency standards which have no corresponding NC Levels. Programs classified under this category shall be delivered within a period not exceeding six (6) months.

o. Hazardous Workforce refers to an authorized venue for apprenticeship which relatively exposes the apprentice to dangerous environmental elements, contaminants or in other highly vulnerable working conditions such as construction manufacturing or handling of explosives, or that which requires engagement with too-heavy or power-driven equipment, tools or machineries.

A workplace is deemed hazardous if:

1. The nature of work exposes workers to dangerous environmental elements, contaminants or work conditions, including ionizing radiation, chemical fire, flammable substances, noxious components, and the like;
2. The workers are engaged in construction work, logging, fire-fighting, mining, quarrying, blasting, stevedoring, dock work, deep-sea fishing and mechanized farming;
3. The workers use or are exposed to heavy or power-driven machinery or explosive power-actuated equipment;
4. The workers are engaged in the manufacture or handling of explosives and other pyrotechnic products;
5. The workers use or are exposed to biological agents such as bacteria, viruses and other parasites.

p. Industry refers to the set of all production units engaged primarily in the same or similar kinds of productive economic activities. Industries are a group of productive enterprises or organization that produce or supply goods, services, or sources of income.

q. Industry Board or Industry TVET Board refers to an independent industry-led body that aims to bridge the gap between the demands of the industries and the TVET skills standards by ensuring that education and training systems are responsive to labor market needs.

r. Institution refers to an organization with juridical personality that provides learning opportunities. It is a place where people of different ages gain education and engage in study.

s. Labor Force refers to the population of 15 years old and over who are either employed or unemployed.

t. Micro-Credential Program refers to industry-recognized and/or qualification-related skill-specific training and certification shorter in coverage compared to a full qualification or TESDA-prescribed cluster units of competency the curriculum of a micro-credential course does not require the inclusion of basic and common competencies.

u. National Career Assessment Examination refers to an aptitude test granted toward providing information through test results for self-assessment, career awareness and career guidance of junior high school students of the K to 12 Basic Education Program.

v. National Certificate refers to the document issued by TESDA to individuals after being subjected to a National Competency Assessment and proven competent in all the required units of competency of a national qualification defined under the promulgated Training Regulations. National Certificates are aligned to specific levels in the Philippine Qualifications Framework.

w. Occupation refers to the kind of work performed in a job. The concept of occupation is defined as a "set of jobs whose main tasks and duties are characterized by a high degree of similarity". A person may be associated with an occupation through the main job currently held, a second job, a future job or a job previously held.

x. Philippine Qualification Framework (PQF) refers to a system that describes the levels of educational qualifications and sets the standards for qualifications outcomes. It is a quality assured national system for the development, recognition, and award of qualifications based on standards of knowledge, skills, and values acquired in different ways and methods by learners and workers of the country.

y. Provincial Office (PO) for purposes of this Circular, Provincial Office shall also refer to the District Office of TESDA.

z. Qualification refers to a formal certification that a person has successfully achieved specific learning outcomes relevant to the identified academic, industry, or community requirements. A qualification confers official recognition of value in the labor market and in further education and training.

aa. ROPODO refers to TESDA's regional, provincial, and district offices.

bb. Special Clients refers to special target beneficiaries, which include: farmers and fishermen, workers in the informal sectors, migrant workers, indigenous people and cultural communities, women, persons with disability, senior citizens, victims of calamities and disasters, out-of-school youths, and urban poor, Special clients shall also cover solo parents and their children, OFW and their dependents, victims of human trafficking, wounded-in-action or killed-in-action AFP and PNP personnel and dependents, returnees, inmates and detainees and their dependents, micro-entrepreneurs and their dependents, members of cooperatives, internally displaced populations, Not in Employment or Training, underemployed, and other related or similarly situated clients.

cc. Technical-Vocational Education and Training (TVET) refers to education or training process designed at post-secondary and lower tertiary levels, officially recognized as non-degree programs aimed at preparing technicians, para-professionals and other categories of middle-level workers by providing them with a broad range of general education, theoretical, scientific and technological studies, and related job skills training.

dd. Technical-Vocational Institutions (TVI) refer to an institution whether public or private offering (TVET) program(s). This shall include TESDA Technology Institutions, Public and Private and Technical Vocational Institutes, Higher Education Institutions, State Universities and Colleges, Local Colleges and Universities, Training Centers, and enterprises offering TVET programs.

ee. TESDA refers to the Technical Education and Skills Development Authority.

ff. Trainee refers to a person who is a participant in a vocational, administrative, or technical training program for the purpose of acquiring and developing job-related skills.

gg. Training refers to activities which aim at providing particular skills, knowledge, and attitudes required for employment in a particular qualification or occupation, group of related qualifications or occupations, or for exercising a function in any field of economic activity.

hh. Training Plan refers to a document which describes the expected learning outcomes to be acquired within the Program based on set competency standards, required learning experiences, and the methods and arrangement of competency assessment.

ii. Training Regulation refers to the package of qualifications, competency standards, training standards, assessment, and certification arrangements in a specific sector promulgated by TESDA for nationwide application.

jj. Upskilling refers to an EBET Program for employees of an enterprise to upgrade their skills, regardless of PQF or NC level.

SECTION 7. Implementing Agency. TESDA shall be the primary agency responsible for the implementation of this Act. It shall set the policies and guidelines for the implementation of the EBET Framework and shall be responsible for quality assurance and evaluation of registered EBET Programs.

It shall have the following duties and responsibilities:

- a. Determine and issue the list of EBET priority occupations and approve new EBET occupations endorsed by industry boards or associations and other concerned stakeholders;
- b. Approve and certify EBET Programs applied for registration by enterprises;
- c. Issue policies and guidelines on the implementation of the EBET Programs;
- d. In coordination with the DOLE, monitor the conduct of EBET Programs, their compliance with the Training Plan, EBET Agreement, general labor standards, and occupational safety and health standards;
- e. Validate and certify trainees who successfully pass the assessment process;
- f. Conduct audits on EBET Programs and implementers;
- g. Cancel CTPRs of enterprises that fail to comply with the Act; and
- h. Perform other functions as may be necessary for the effective implementation of the Act.

RULE II

SCOPE AND COVERAGE

SECTION 1. Scope. This IRR is enacted for the purpose of providing the Act with an implementing framework. Operational Guidelines shall be issued by TESDA to supplement the provisions of the Act and this IRR, without prejudice to the issuance of other policies that TESDA may deem fit and necessary for the effective implementation of the Act.

SECTION 2. Coverage. This IRR shall apply to all EBET Programs under the Act, particularly: General EBET, Apprenticeship, and Upskilling programs.

SECTION 3. Exclusion to the EBET Program. Pursuant to Section 5 of the Act, the following shall not be considered as EBET Programs as defined in the Act and this IRR:

- a. Training programs administered by the Commission on Higher Education (CHED) and the Department of Education (DepEd): Provided, That a student enrolled in an educational institution who is required to undertake internship or immersion as part of their academic requirement may participate in registered EBET Programs to fulfill such requirement.
- b. Training programs for regulated professions as provided by law: Provided, That such training programs may be registered as EBET Programs: Provided, further, That the EBET Program shall be aligned with the appropriate competencies that must be learned by the trainee.
- c. Training programs implemented by government agencies, including those under the Department of Labor and Employment (DOLE).

RULE III

PROGRAM REGISTRATION

SECTION 1. Implementers. An enterprise may deliver an EBET Program which may be stand-alone or linked with a TVI: Provided, That in consonance with Sec. 12 of the Act, a TVI may undertake the theoretical instruction for an EBET Program; Provided, further, That an enterprise and a TVI shall enter into a Memorandum or Agreement to co-implement an EBET program.

SECTION 2. EBET Program Registration Guidelines. All EBET Programs shall be registered with TESDA prior to its implementation and before an enterprise enters into an EBET Agreement.

An enterprise shall have the option to register a program which is either designed in accordance with laws, rules, and regulations or customized in accordance with the specific needs and capacity of the enterprise, subject to the requirements under this IRR.

In cases of cross-border trainings, the EBET Program shall be reflected in the output of the Provincial Office where it was registered by the enterprise. Cross-border training arrangements shall not be burdensome to the trainees.

An updated and online registration system and its operational guidelines shall be developed, established, and maintained by TESDA in consultation with the industry board, the enterprises, and TVIs, if applicable, as well as with other stakeholders.

An implementer of an EBET Program must have the necessary technology, facilities, and equipment, before it is issued a CTPR.

SECTION 3. Adoption of EBET Programs. Sectors with recognized industry boards shall develop and recommend EBET Programs for their respective industries, for the approval and adoption of TESDA.

This provision is without prejudice to enterprises who may develop and register their own EBET Programs with TESDA, even without the recommendation of the industry boards. For this purpose, enterprises implementing EBET programs do not need to be part of the industry boards.

SECTION 4. Enterprise Co-Developed Training Programs. Enterprise-driven training programs that are co-developed by a National Government Agency, TESDA, and/or an industry partner, including those that are co-implemented through dual certification or co-branding, shall be eligible for recognition as an EBET Program. These program must:

- a. Demonstrate industry alignment through curriculum co-design and competency-based training developed in collaboration with TESDA and the relevant industry board.
- b. Ensure quality assurance and certification mechanisms that meet TESDA standards, with dual certification where applicable.
- c. Provide structured work-based learning opportunities that integrate theoretical instruction and practical training.
- d. Be evaluated for effectiveness in terms of employability, retention, and skills development impact.

TESDA shall issue specific guidelines to operationalize this provision and facilitate the seamless integration of such enterprise-driven training programs into the EBET Framework.

SECTION 5. Basic Registration Requirements. Pursuant to Sec. 26(a) of this Act, as part of quality assurance mechanism, EBET Program Implementers must submit a Training Plan; Proof of arrangement with a TV, if applicable; and the proof of establishment and profile of members of the EBET Committee.

For the purpose of EBET Program registration, TESDA, through the Central Office, may require additional

supporting documents: Provided, That any additional requirement shall be reasonable and guided by an existing TESDA policy, which shall apply uniformly across all TESDA Offices.

SECTION 6. Registration Procedure. The following general procedures shall govern the registration process for all EBET Programs:

- a. Preparation of requirements. Enterprises seeking to register their EBET Programs shall ensure the preparation and compilation of all documentary and other requirements necessary for registration as prescribed by these Rules. Enterprises may engage TVIs for technical assistance for the purpose of preparing registration requirements.
 - b. Filing of registration application. The application for registration, together with all required supporting documents, shall be formally submitted to the concerned Provincial Office by the applicant or through the online system that shall be developed.
 - c. Initial review of the application. The Provincial Office shall receive and thereafter review the application and attached documents to verify the completeness and adequacy of the application and shall promptly notify the applicant of the result of the review. If found to be lacking, the applicant shall be instructed to rectify its application by submitting the necessary requirements within the prescribed period. The initial review of the application shall be completed taking into consideration the relevant provisions of the Republic Act No. 9485, as amended, or the Anti-Red Tape Act and the Citizen's Charter.
 - d. Detailed evaluation. TESDA shall conduct a thorough evaluation of the submitted documents to determine whether the EBET Program being registered complies with the standards, requirements, and provisions set forth under the Act and this IRR. The detailed evaluation shall be completed taking into consideration the period of the Anti-Red Tape Act and the Citizen's Charter.
 - e. Ocular inspection. For the purpose of assessment and verification, TESDA, through the PO, shall conduct an ocular inspection of the facilities, premises, and resources of the applicant.
- Consideration shall also be given to different training modalities, including hands-on, online, and blended learning approaches, ensuring that enterprises supporting employee upskilling through distance education are not precluded.
- f. Data Privacy. TESDA shall ensure that the EBET Program Registration procedure complies with the relevant provisions of the Republic Act No. 10173 or the Data Privacy Act.

Additional guidelines shall be issued by TESDA, to further guide the enterprises further on the registration procedure, taking into account the different types of EBET Programs.

SECTION 7. TESDA Approved. The rigor, process, and timeline of the review of program applications shall vary depending on the type of EBET Program: Provided, That TESDA shall approve EBET Programs not later than thirty (30) days from the submission correct, complete, and compliant documents. All enterprises with approved EBET Programs shall be issued a CTPR. Enterprises whose applications are not approved within 30 days despite submission of complete, compliant, and correct documents shall be deemed approved, and shall be issued a CTPR.

RULE IV

GENERAL PROGRAM GUIDELINES

SECTION 1. EBET Program Guidelines. EBET Programs registered with TESDA shall be implemented taking into consideration the following:

- a. Enterprises with TESDA-registered programs and their partner institutions, if any, may avail of applicable TESDA Scholarships following the existing rules and regulations on scholarship programs; Provided, That scholarship allocation for EBET shall be based on equitable distribution according to existing guidelines on scholarship programs.
- b. Enterprises shall apply for registration/accreditation with the nearest Provincial Office or through the online system that shall be developed.
- c. Enterprises seeking to register EBET Programs may enter into partnerships with other enterprises to implement related practical trainings; Provided, That EBET Programs shall be registered by the enterprise conducting the majority of the practical training on a per program basis. TESDA shall be informed by the enterprise with the registered program of any changes in partnerships with enterprises during the effectivity of the CTPR.
- d. An EBET Program may be jointly implemented by an enterprise and its partner TVI. The program implementation shall be covered by a proof of arrangement with the TVI which shall be submitted by the enterprise seeking registration. Enterprises shall likewise be responsible for registering EBET Programs created in collaboration with TVIs. TESDA shall be informed by the enterprise of any changes in partnerships with TVIs during the effectivity of the CTPR.
- e. A Memorandum of Agreement shall be prepared by the enterprise and its partner, if any, and shall stipulate all the terms and conditions, duties and responsibilities, including the rights, privileges, and obligations of all the parties.
- f. The EBET Agreement shall be entered into between the enterprise, the partner TVI, if any, and the trainee. In case the trainee is a minor, the EBET Agreement shall be signed by the trainee's parent/guardian.
- g. TESDA shall liberally apply this IRR to accommodate the special circumstances of micro and small enterprises, particularly on the provisions on the limitation of number of trainees and the creation of a Grievance Machinery.

SECTION 2. Aptitude Testing of Applicant-Trainees. The enterprise may conduct its own aptitude test in the selection of trainees, following the minimum qualifications of a trainee under Section 6 of the Act. In the absence thereof, the enterprise may use the results of the National Career Assessment Examination, or any government career assessment program, or its equivalent.

SECTION 3. Third-Party Aptitude Testing. Without prejudice to the immediately preceding Section, an enterprise may also tap a competent third party to conduct the aptitude test of the applicant-trainee; Provided, That the same shall not be charged against the applicant-trainee.

SECTION 4. Contents of the EBET Agreement. An enterprise shall enter into an EBET Agreement with a trainee prior to the start of the Program. The EBET Agreement shall include, but not limited to, the following:

- a. The Training Plan;
- b. Hours of training per day and per week;
- c. Period of training;
- d. Training allowance;
- e. Other benefits as may be provided by the enterprise;
- f. Schedule of training allowance payments for trainees who are not employees of the enterprise, which shall be at

least twice a month, and other benefits;

g. Process of termination of the EBET Agreement; and

h. General rights and obligations of both parties.

An enterprise may use the template EBET Agreement that shall be available in the Operational Guidelines of TESDA; Provided, That the EBET Agreement shall include provisions on the rights of the trainee and the requirements to complete their trainings.

SECTION 5. Construction of EBET Agreements. Any doubts in the interpretation of the EBET Agreement shall be construed in favor of the trainee.

SECTION 6. Training Plan. The participating enterprise shall develop a Training Plan based on the competency units prescribed in the Training Regulation, where applicable.

For EBET programs without existing Training Regulations, the enterprise shall design a Training Plan that aligns with industry standards and workforce needs.

The Training Plan shall outline the training objectives that support the enterprise's border goals and address identified skill gaps within its workforce. Training shall maximize applicable learning methods, including, but not limited to, online learning, on-the-job training, workshops, and other such means.

SECTION 7. Duration of the Program. In setting the duration of an EBET Program, TESDA, in consultation with industry stakeholders, shall consider the competency standards, training methodology, sequencing of modules, assessment and/or certification arrangements, and other relevant factors before approving the same.

Overtime training shall be considered in counting the total training hours completed by a trainee. Trainees who receive training in excess of the duration of the program shall be considered as regular employees of the enterprise concerned.

SECTION 8. Arrangements with partner TVIs. If an enterprise chooses to partner with a TVI to undertake the theoretical instruction in accordance with its Training Plan, the enterprise shall be responsible for ensuring that the terms and conditions of its agreement with the TVI is in accordance with the requirements, rules, and regulations of TESDA, and other applicable laws, rules, and regulations.

SECTION 9. Limitation on the Number of Trainees. Enterprises implementing EBET Programs shall not have trainees under the General EBET Program and Apprenticeship Program exceeding twenty percent (20%) of the total number of its regular employees. For the purposes of this provision, the twenty percent (20%) limit refers to the total number of regular employees regardless of the number of programs registered.

Any trainee in excess of the twenty percent (20%) threshold shall be considered a regular employee of the enterprise concerned. In case of excess, the trainee to be considered a regular employee shall be determined by the training enterprise.

Notwithstanding the foregoing, TESDA may increase the cap, if necessary, taking into consideration the capacity of the enterprise to implement the EBET Program based on the Training Plan and its track record in implementing EBET Programs.

Enterprises registering an EBET Program shall seek approval or exemption from the concerned Provincial Office to increase the aforementioned 20% cap, providing justification for the request.

SECTION 10. Other Instances of Implementation of the EBET Program.

a. When national security or particular requirements of economic development demand, the President of the Philippines may require compulsory EBET in certain sectors where shortage of trained human resource is deemed critical; and

b. Where foreign nationals with valid employment permits are employed, the enterprise shall be encouraged to set up appropriate EBET Programs as a tool for technology transfer.

SECTION 11. Termination of the EBET Agreement. The EBET Agreement shall be binding during its term. However, the trainee or the enterprise may terminate the EBET Agreement for causes or by mutual consent of the parties upon prior written notice.

SECTION 12. Grounds for Termination of EBET Agreement. EBET Agreements shall indicate the grounds for termination, which shall include, but not limited to:

a. Termination by enterprise:

i. Habitual absenteeism of the trainee;

ii. Non-compliance of the EBET Agreement by the trainee;

iii. Trainee's commission of a crime during training or at the training premises; and

iv. Trainee's grave misconduct not constituting a crime, which is committed within the training premises;

b. Termination by the trainee:

i. Non-compliance of the EBET Agreement by the enterprise or its partner TVI, if applicable;

ii. Non-payment or underpayment of training allowance;

iii. Substandard training or hazardous training conditions;

iv. Cruel and inhumane training conditions;

v. Prolonged illness and certified by a competent physician; and

vi. Other such analogous causes.

The EBET Agreement shall automatically be terminated even prior to the completion of the program if the trainee is hired as an employee of the enterprise.

In case of termination of the EBET Agreement for cause, the enterprise shall follow due process in settling the same, in accordance with the provisions of the operational guidelines on Grievance Machinery. In case of termination by mutual consent, such termination shall take effect on the date agreed upon by both parties.

Upon termination of the EBET Agreement, either for cause or by mutual consent, the enterprise concerned shall notify TESDA through its PO for purposes of monitoring and evaluation.

In case of termination by the enterprise, the trainee shall be transferred to another enterprise in the same province offering the same program or qualification. In the absence of an enterprise offering the same program or qualification, the trainee shall be given freedom to undertake any EBET Program in another enterprise. Should the trainee decide not to pursue any EBET Training after the termination by the enterprise, a Certification shall be awarded to the said trainee containing the units already earned. Trainees with problematic records with the enterprise must be considered before any transfer.

SECTION 13. Training Certificate. A training certificate shall be issued by the enterprise and/or its partner TVI to

the trainee upon completion of the EBET Programs. It shall contain the number of training hours and the list of competencies acquired.

If the enterprise hires the trainee before the completion of the Program, a training certificate shall likewise be issued to the trainee.

SECTION 14. Program Monitoring and Evaluation. To ensure the effectiveness in the implementation of the EBET Program, the following shall be observed for purposes of monitoring and evaluation:

- a. The Regional Office shall comply with the exiting program registration guidelines and operating procedures on the submission of the list of newly registered/accredited enterprises and/or TVIs.
- b. The PO shall closely monitor the implementation of the programs to ensure that the Training Plan is properly implemented and to provide assistance or intervention when needed.
- c. The ROPODO shall maintain an updated inventory of enterprises conducting EBET programs.
- d. To promote and support the TESDA initiatives on Gender Equity and Social Inclusion (GESI), all EBET programs shall adopt the following GESI indicators:

1. Sex-disaggregated data in the reporting and monitoring system;
2. Number of men and women trainees in non-traditional trades/sectors will be monitored and reported;
3. Increase of men and women in non-traditional trades/sectors will be monitored and reported; and
4. Number of special clients, as identified in the operational guidelines, will be monitored and reported.

Specific guidelines on program monitoring and evaluation shall be issued by TESDA.

SECTION 15. Determination of EBET Modality. TESDA shall refer to the PQF Level Descriptors and program duration to determine whether a program corresponds to the General EBET Program, Apprenticeship Program, or Upskilling Program. Guidelines will be developed by TESDA upon completion of TESDA's assessment and revalidation of the EBET Programs.

SECTION 16. Micro-credentials Programs. For the purpose of harmonizing the micro-credentials programs to the EBET Framework, TESDA shall review the Omnibus Guidelines on TVET Micro-Credentialing for Skilling, Upskilling, Multiskilling, and Reskilling of the Workforce and amend its provision, if necessary, to conform to the Act and this IRR.

SECTION 17. Industry-Specific Competencies and Certificates. Industries with independent competency assessment and certification systems may opt to seek recognition of the same with TESDA. Guidelines shall be issued by TESDA for the recognition of industry-specific competency assessments and certification systems.

RULE V

PROGRAM-SPECIFIC GUIDELINES

SECTION 1. General EBET Program.

- a. Coverage. A General EBET Program shall cover low- to mid-level skills, including, but not limited to, those classified under NC I and II. This also refers to competency standards which have no corresponding NC levels.
- b. Program Duration. General EBET Programs shall be delivered within a period not exceeding six (6) months and shall take into consideration the complexity of the competencies to be learned based on the Training Plan.

c. Training House. Training hours shall be determined by the enterprise, which shall not exceed eight (8) hours per day; Provided, That training shall not exceed six (6) days per week; Provided, further, That trainees of General EBET Program who are not minors may render overtime not exceeding two (2) hours per day.

d. Age Requirement. A trainee under a general EBET program shall be at least fifteen (15) years old.

e. Training of Minors. The training hours of minors shall not exceed forty (40) hours per week and minors shall in no case be allowed to render overtime and/or work between 10:00PM and 6:00AM; Provided, That minors shall not be allowed to train in hazardous workplaces.

f. Employment Status of Trainees. A trainee in a general EBET Program shall not be considered an employee of the enterprise within the duration of the EBET Program.

g. Training Allowance. A trainee shall receive training allowance from the enterprise, which shall be sufficient to cover the following:

1. Transportation or accommodation costs, meals; and

2. Any other expenses that may be agreed upon between the enterprise and the trainee.

h. Signatories to the EBET Agreement. If the trainee is between fifteen (15) and eighteen (18) years old, the EBET Agreement shall be signed by the trainee's parent or guardian: Provided, That the EBET Agreement shall conform to the provisions on protection of minors, as provided under the Presidential Decree No. 442, as amended, or the Labor Code of the Philippines; the Republic Act No. 7610, as amended, or the Special Protection of Children Against Abuse, Exploitation and Discrimination Act; and other relevant laws, rules, and regulations.

SECTION 2. Apprenticeship.

a. Coverage. Apprenticeship Program shall cover higher levels of competencies, including but not limited to, programs covered by NC II and above.

b. Duration. The duration of an Apprenticeship Program shall be based on the complexity of the competencies to be learned as reflected on the Training Plan, but shall in no case exceed three (3) years: Provided, That any trainee who receives training for a period exceeding three (3) years or in excess of the prescribed period, as may be determined by TESDA, shall be a regular employee of the enterprise concerned.

c. Training Hours. Training hours for an apprentice shall be eight (8) hours per day, subject to an additional twenty-five percent (25%) of the hourly rate based on the training allowance rate for every hour in excess of eight (8) hours for programs that require additional training hours.

In no case shall the overtime period be more than two (2) hours per day. Further, the training of apprentices shall not exceed six (6) days per week.

d. Age Requirement. Trainees of the program shall be at least eighteen (18) years old.

e. Employment Status of Trainees. An EBET Trainee in an Apprenticeship Program shall not be considered an employee of the enterprise for the duration of the EBET Program.

f. Training Allowance. A trainee under an apprenticeship program shall receive a training allowance not lower than seventy-five percent (75%) of the applicable minimum wage rate: Provided, That in programs exceeding one (1) year, a trainee shall be entitled to a yearly increase, subject to evaluation of performance as a trainee and commensurate with labor market wage rates in the sector.

SECTION 3. Upskilling Program.

a. Coverage. Upskilling Program shall cover employees of an enterprise seeking to upgrade their skills, regardless of NC level.

b. Duration. The duration of an Upskilling Program shall be based on the complexity of the competencies as reflected on the Training Plan.

c. Cross-enterprise Training. A enterprise implementing an Upskilling Program may accept employees from other enterprises: Provided, expenses to this effect shall not be charged to the trainees; Provided, further, That the employer-enterprise and the training enterprise shall enter into an agreement to define the terms of the training and the duties and obligations of each enterprise to each other, and to the trainees. This Agreement shall be in accordance with the requirements, rules and regulations of TESDA and other applicable laws, rules, and regulations.

An employee may choose to join an Upskilling Program at another enterprise; Provided, That the employee shall seek approval from the employer-enterprise prior to the start of the training.

d. Training. The EBET Agreement of trainees undergoing Upskilling Programs shall identify the activities of the training which shall be distinct from regular work duties undertaken by the employee of the training enterprise.

e. Age Requirement. A trainee under an Upskilling Program shall be at least fifteen (15) years old subject to the provisions of the Labor Code of the Philippines, and the prohibition on the employment of minors and against worst forms of child labor under the Special Protection of Children Against Abuse, Exploitation, and Discrimination Act.

i. Training of Minors. The training hours of minors shall not exceed forty (40) hours per week and minors shall in no case be allowed to render overtime and/or work between 10:00PM and 6:00M; Provided, That minors shall not be allowed to train in hazardous workplaces.

f. Employment Status of Trainees. If the trainee is currently employed by the enterprise implementing the Upskilling Program, the EBET Agreement shall ensure that the trainee is given the same treatment as comparable employees working at the enterprise, including security of tenure and non-diminution of benefits.

g. Prohibition Against Diminution of Employee Benefits. A trainee under an Upskilling Program shall be entitled to full wages and benefits enjoyed by a regular employee of the enterprise, including entitlements to overtime pay, night shift differential, and other benefits as provided by law.

h. Signatories to the EBET Agreement. If the trainee is between fifteen (15) and eighteen (18) years old, the EBET Agreement shall be signed by the trainee's parent or guardian: Provided, That the EBET Agreement shall conform to the provisions on protection of minors, as provided under the Labor Code of the Philippines; the Special Protection of Children Against Abuse, Exploitation, and Discrimination Act; and other relevant laws, rules, and regulations.

RULE VI

TRAINEE GUIDELINES

SECTION 1. Common Entry Requirements for EBET Programs. For the purposes of this IRR, a trainee shall either be a new entrant to the labor force or an employed worker who opts to undergo training through an EBET Program to acquire new skills and competencies, upgrade skills, and/or obtain entrepreneurial know-how.

To participate in an EBET Program, a trainee shall:

a. Possess the appropriate aptitude and capacity to understand and follow oral and written instructions; and

b. Submit a recent "fit-to-work certificate", which shall be provided free of charge by the Department of Health (DOH)-recognized health clinic or licensed physician, if applying for an apprenticeship program. If this is not feasible, the form or entity screening the applicant shall extend such service free of charge. For the purpose of this requirement, persons with disabilities shall not be discriminated against if they found to be fit for the training that they will undergo.

The fit-to-work certificate shall be issued within one month prior to the participation in the EBET Program.

Notwithstanding the foregoing, enterprises may set appropriate educational and competency requirements for a trainee to qualify for a certain EBET Program.

An enterprise may also require additional qualifications that shall be applicable to its employed workers who intend to upskill for job promotion.

SECTION 2. Access to Scholarship. Training scholarships, including the Training for Work Scholarship Program and the Tulong-Trabaho Fund under Republic Act No. 11230 or the Tulong-Trabaho Act, shall be made available to EBET trainees, subject to applicable TESDA rules, regulations, and guidelines.

Nothing in this provision shall be made to construe limiting the source of EBET scholarship funds from the two sources identified herein.

Trainees may avail of TESDA Scholarship successively, but not simultaneously. However, trainees may simultaneously receive scholarship from other providers: Provided, That trainees under different and simultaneous scholarship grants are qualified to receive the same based on the requirements of scholarship providers.

Scholarships, stipends, or incentives to disadvantaged trainees, including but not limited to, those from low-income families, persons with disabilities, indigenous peoples, solo parents, senior citizens, workers displaced by green and digital economic transitions, and other vulnerable groups shall be made available. TESDA shall implement a fair and just application procedure that ensures assistance is available to prioritize the disadvantaged groups.

SECTION 3. Competency Assessment and Certification. A trainee shall undergo assessment and certification for qualifications with corresponding competency standards.

Successful candidates who demonstrate competence for the full or partial qualifications shall be awarded a National Certificate or a Certificate of Competency, as the case may be.

If an EBET Program has no established certification system such arrangement shall be designed and implemented in accordance with the assessment and certification arrangements approved in the Training Plan.

RULE VII

RIGHTS OF TRAINEES

SECTION 1. Compliance with the Safe Spaces Act. Enterprises shall comply with the provisions of the Republic Act No. 11313 or the Safe Spaces Act, ensuring the security and safety of trainees from sexual harassment, bullying, and other forms of abuse. For this purpose, enterprises shall establish a clear, accessible, and confidential reporting system for complaints related to safety and security, which shall be included in their governance machinery.

SECTION 2. Non-discrimination in Recruitment and Program Admission. The EBET Program shall not discriminate against applicants and trainees based on educational level, age, sex, gender, language, political opinion, ethnicity, religion, disability, or social status. Enterprises shall provide trainees with equal access to

program resources, facilities, and opportunities for advancement.

SECTION 3. Employment Status of EBET Trainees. An EBET Trainee shall not be considered an employee of the enterprise within the duration of the EBET Program, except when the trainee is already a regular employee of the enterprise, and as otherwise provided for under the Act and this IRR.

Enterprises shall be prohibited from training the same trainee twice consecutively for any EBET Program: Provided, That a trainee who receives training from the same enterprise twice consecutively for any program shall be considered a regular employee of the said enterprise; Provided, further, That the provision shall apply regardless of the period of interruption between the two trainings undergone by a trainee in the same enterprise; Provided finally, That for the purposes of counting enterprises, TESDA shall consider the Government License, or the Permit to Operate the Business, or other government registration of the enterprise concerned, including, but not limited to, the Business/SEC Registration, Department of Trade and Industry Business Registration for Sole Proprietorship, and Cooperative Development Authority Certificate of Cooperative Registration.

SECTION 4. Preferential Hiring of Trainees. In the event that the enterprise implementing the EBET Program shall hire new employees, EBET graduates trained by the said enterprise, including other employees and self-employed individuals, shall be given preference in the hiring of workers. Such employees shall be exempt from probationary employment when hired for a position requiring the competencies and qualifications obtained from EBET Program.

The trainees, including employees of other enterprises and self-employed individuals, may also be hired by the enterprise even before the completion of the EBET Program, which shall result in the automatic termination of the EBET Agreement between them: Provided, That such trainees shall likewise be exempt from probationary employment.

SECTION 5. Training Hours. The provisions of this IRR on overtime for each EBET Program modality shall be strictly observed and enforced.

As far as practicable, no training shall be held between 10:00PM to 6:00AM, except as approved by TESDA during registration process; Provided, That enterprises who seek to register programs that will be implemented during these hours shall indicate such fact in their program application; Provided further, That TESDA shall strictly scrutinize the application and its justification prior to its approval; Provided, finally, That this provision shall be without prejudice to the application of the night work prohibition under the Labor Code of the Philippines and the hours of work of a working child under the Special Protection of Children Against Child Abuse, Exploitation and Discrimination Act.

SECTION 6. Non-Discrimination in the Application of Premiums. Trainees shall be entitled to additional compensation for trainings done on a non-working day, rest day, holiday, or special non-working day. The premiums paid shall be based on the allowance of the trainee as provided in the Training Agreement and this IRR. Training conducted during the period covered by night shift shall entitle trainees concerned to a night shift differential at the rate of 10% per hour based on their basic training allowance.

SECTION 7. Occupational Safety and Health. An enterprise implementing an EBET Program considered as a medium or high-risk industry, as determined by the DOLE, shall provide trainees with appropriate Personal Protective Equipment and life and/or accident insurance policy, free of charge.

Before the start of the program which belongs to a medium or high-risk industry, the enterprise shall orient their trainees on occupational safety and health.

Standards of occupational safety and health under related laws, rules, issuances and other policies shall be strictly observed in all EBET Programs.

SECTION 8. Supplemental Application. The rights under this Rule do not diminish other existing rights of trainees provided under the Act, this IRR, in other applicable laws or policies, and those indicated in their EBET Agreements.

RULE VIII INCENTIVES

SECTION 1. Exemption from Donor's Tax and Deduction from Gross Income. Donations, contributions, bequests, subsidies, or financial aid actually paid or made to a TVI, as defined under this IRR, implementing theoretical instructions for EBET Programs, within the taxable year shall be exempted from donor's tax and shall be deductible from the gross income of the donor, subject to the provisions of the National Internal Revenue Code, as amended.

SECTION 2. Exemption from Taxes and Duties. Donations, contributions, bequests, subsidies, or financial aid made pursuant to Section 19 of the Act shall be exempt from taxes and duties.

SECTION 3. Donation Certification. TESDA shall certify any donations made to TVIs implementing theoretical EBET Programs within a taxable year for purposes of availing exemptions under Section 19 of the Act. For this purpose, donors shall submit to TESDA the list of donations, contributions, bequests, subsidies, or financial aid actually paid by the donor, identify the TVI who accepted the same, and the corresponding EBET Program that benefits from such donation, contribution, bequest, subsidy, or financial aid.

SECTION 4. Deductible Training Expense. Notwithstanding any law to the contrary, an enterprise implementing a registered EBET Program shall be qualified to avail of an additional deduction from taxable income equivalent to fifty percent (50%) of actual training expenses from the effectivity of the Act up to December 31, 2027: Provided, That starting January 1, 2028, the additional deduction shall increase to seventy-five percent (75%) of the actual training expenses: Provided further, That such deduction shall not exceed five percent (5%) of the total direct labor expenses, or Twenty-five million pesos (P25,000,000.00) a year, whichever is lower. For this purpose, the enterprise shall ensure the proper certification from TESDA.

An enterprise registered with an investment promotion agency and implementing an EBET Program may opt to avail of the incentives either under the Act or the applicable fiscal incentives under Title XIII of the National Internal Revenue Code, as amended: Provided, That the availment of incentives under Title XIII of the National Internal Revenue Code, as amended, shall preclude the simultaneous availment of fiscal incentives under the Act.

SECTION 5. Certificate of EBET Implementation. Enterprises shall secure from TESDA a Certificate of EBET Implementation a a requisite to deduct training expenses from taxable income in accordance with Section 20 of the Act. The Certificate of EBET Implementation shall be granted by TESDA to applicants upon submission of a sworn declaration by the enterprise and a review of the approved registration documents and the enterprise's EBET Program implementation.

SECTION 6. Enforceability of Incentives. Without prejudice to the provisions of Rule XI, all incentives, exemptions, and benefits under the Act and this IRR shall be automatically enforceable upon the fulfillment of the applicable eligibility criteria and other requirements by the entity concerned, without regard to the pending issuance of the government agency concerned or other administrative guidelines that may be created for these purposes.

The DOF, BIR, BOC, TESDA, and other relevant government agencies are required to process, approve, or grant all applications for incentives consistent with the periods provided under the Anti-Red Tape Act, from the receipt of complete documents that shall be submitted to them: Provided, That a fresh period shall be given to the government agency concerned in the event that any document shall be passed by another government agency to them: Provided further, that failure to act within the timeframe allowed by the law shall result in the automatic approval of the application without further action from the concerned agency.

The right of the entity concerned to seek judicial recourse in relation to accessing incentives under this Rule shall be upheld.

Compliance of the relevant government agency concerned shall be included in the Report of TESDA to be submitted to the President and Congress, in accordance with Section 34 of the Act.

SECTION 7. Suppletory Application of Incentives. Nothing in the Act and this IRR shall be construed to diminish existing incentives under applicable laws, rules, issuances, and other policies.

RULE IX

SUPPORT MECHANISMS

SECTION 1. EBET Support Integrators. TESDA shall organize a network of EBET Support Integrators to provide technical assistance to micro and small enterprises on the following:

- a. Analysis of available data for labor market information at the provincial and community levels.
- b. Linking enterprises with related training and/or assessment and certification needs;
- c. Development of training plans;
- d. Organization of documentary and technical requirements for EBET Program registration;
- e. Promotion of EBET Programs for the placement of trainees in such enterprises; and
- f. Other forms of support to encourage EBET Programs in micro and small enterprises.

The EBET support integrators shall have proven TVET experience and capability in providing advisory services to enterprises. They shall receive appropriate remuneration from TESDA for performing these functions.

SECTION 2. Technical assistance. TESDA shall provide technical support to enterprises that would require assistance in order to comply with the provisions of the Act, which includes, but is not limited to, the development of training plans, recommendation of technical experts, implementation of a feedback mechanism, provision of templates, and assistance in availing incentives.

SECTION 3. Recognition of Unregistered EBET Programs. Unregistered EBET Programs and other technical education and skills training schemes, particularly those having to do with the setting of trade skill standards, shall be coordinated with TESDA. TESDA shall monitor these programs and trainings to assess, evaluate, and ensure their efficiency and effectiveness. TESDA shall issue implementing guidelines for this purpose.

SECTION 4. Information and Education Campaign. TESDA shall conduct information campaigns to facilitate and enhance the dissemination of information to all stakeholders and the public on these implementing rules at the national, regional, provincial, and local levels, as may be appropriate. TESDA shall make use of means that are accessible and effective for this purpose, including but not limited to, digital platforms, the use of localized education materials, traditional media, and online forums.

RULE X

ROLES OF THE INDUSTRY BOARDS

SECTION 1. Recognition of Industry Boards. TESDA shall give recognition to the roles of the industry boards in the implementation of the Act. For this purpose, TESDA shall issue the implementing guidelines on the establishment, coordination, and defining other specific roles of industry boards, while taking into consideration the following sections under this Rule.

SECTION 2. Roles of the Industry Boards. To ensure that EBET Programs are responsive to labor market needs, Industry Boards shall perform the following roles:

- a. Development of training curriculum and standards independently or in collaboration with TESDA and other stakeholders;
- b. Training of EBET Program trainers and assessors;
- c. Defining certification and competency requirements, and ensuring that the same shall be recognized by the labor market;
- d. Providing information and training on the skills and needs demanded by the labor market;
- e. Promoting EBET Programs among enterprises and investing on trainees for the purpose of future employment;
- f. Recommending to TESDA policies to strengthen and promote EBET Program implementation;
- g. Strengthening partnerships between TESDA and the industries; and
- h. Performing other such roles that may be incidental and effective to achieve the foregoing.

SECTION 3. TESDA and Industry Board Participation. TESDA and the industry boards shall undertake the identification and prioritization of qualifications and the development and/or updating of competency standards, assessment tools, and curricula to continuously improve EBET policies and guidelines, and to ensure broader participation of all stakeholder in the implementation of EBET Programs.

TESDA and the industry board shall likewise develop and/or update training regulations and training plans, subject to relevant operational guidelines that shall be issued by TESDA.

Pending the establishment of an industry board in a specific sector, TESDA shall undertake the development and/or updating of competency standards, assessment tools, and curricula.

SECTION 4. Technical Assistance from the Government. TESDA and Industry Boards may enlist the technical assistance of other National Government Agencies or instrumentalities in the development of industry-appropriate and responsive training programs.

SECTION 5. Determination of EBET Priority Occupations. TESDA, in coordination with the industry boards and associations, shall issue a list of EBET priority occupations at the national and regional levels, which shall be consistent with the Trabaho Para sa Bayan Plan mandated under Republic Act No. 11962 or the Trabaho Para sa Bayan Act, and taking into consideration the applicable levels under Republic Act No. 10698 or the PQF Act.

TESDA shall make a periodic assessment in determining priority occupations and adjust them to align with evolving industry demands; Provided, That the periodic assessment shall not be later than two (2) years in between each assessment. For this purpose, TESDA shall regularly consult with the industries to determine specific regional workforce needs.

RULE XI

INTER-AGENCY COORDINATIONS

SECTION 1. EBET One-Stop Shop or Online Portal for Incentives. TESDA, in coordination with the DOF, the BIR, the BOC, and the Department of Information and Communications Technology (DICT), shall establish a one-stop shop and/or online portal within 150 days from the effectivity of this IRR to facilitate the effective, efficient, and more accessible availment of the incentives provided under the Act.

SECTION 2. System of Equivalency. TESDA, in consultation with the CHED, DepEd, and other relevant government agencies, shall ensure that EBET graduates shall be awarded equivalent unit credits in the formal system of education that can be used in pursuing degree courses, subject to the integrated policies and guidelines on equivalency and credit transfer; Provided, That, EBET graduates who have not completed basic education may avail of accreditation and equivalency assessments and certifications to secure elementary and secondary level certifications, in accordance with Republic Act No. 11510 or the Alternative Learning System (ALS) Act; Provided, further, That EBET graduates may transition to higher education degree programs through recognition of prior learning and credit transfer, in accordance with CHED-TESDA Memorandum Circular No. 01, Series of 2023.

SECTION 3. TVI Donation Exemptions. To implement Section 19 of the Act, DOF, BIR, BOC, and TESDA, in consultation with relevant stakeholders, shall formulate the necessary rules and regulations, including the corresponding Revenue Regulation from the BIR, to implement Section 19 of this Act, which shall include streamlined processes to encourage broader participation of enterprises, within 90 days from the effectivity of this IRR.

SECTION 4. Tax Incentives. DOF, TESDA, and BIR, in consultation with relevant stakeholders, shall formulate the necessary rules and regulations, including the corresponding Revenue Regulation from the BIR to implement the provisions of Section 20 of the Act, which shall include streamlined processes to encourage broader participation of enterprises, within 90 days from the effectivity of this IRR.

SECTION 5. Students Under the Formal Education System. TESDA, CHED, and DepEd shall issue the necessary rules and regulations to govern students enrolled in an educational institution who participate in a registered EBET Program as part of their internship or immersion as an academic requirement pursuant to Section 5(a) of the Act within 90 days from the effectivity of this IRR.

SECTION 6. Training Programs for Regulated Professions as Provided by Law. TESDA, CHED, and the Professional Regulation Commission (PRC) shall issue the necessary rules and regulations to govern the training programs under Section 5 (b) of the Act within 90 days from the effectivity of this IRR.

RULE XII

DISPUTE RESOLUTION, SANCTIONS, AND PENALTIES

SECTION 1. Grievance Mechanism. An EBET Committee shall be established in every enterprise implementing an EBET Program, composed of representatives from the employees and the management. For unionized enterprises, the employees' representative shall come from the existing labor unions. For non-unionized enterprises, the employees' representative shall be elected by the employees of the enterprise, or come from the members of the Labor Management Council, if any.

The EBET Committee shall be responsible for resolving disputes upon the filing of a complaint by an aggrieved party.

Notwithstanding the preceding paragraph, TESDA may take cognizance of complaints on any violation of the

EBET Agreement or on the registration of the EBET Program, which shall not, however, preclude the exercise of jurisdiction by the National Labor Relations Commission and the National Conciliation and Mediation Board, as appropriate.

SECTION 2. EBET Committee in Micro and Small Enterprises. For purposes of complying with Section 17 of the Act, micro and small enterprises may seek assistance from EBET Support Integrators in establishing their EBET Committees.

SECTION 3. Procedure in Handling Grievances file with the EBET Committee. Complaints on any violation of the EBET Agreement shall be in writing and filed directly with the EBET Committee. The EBET Committee shall thereafter examine if the complaint has merit and begin investigation if found to be meritorious. In the event that the EBET Committee finds that the complaint is insufficient, it shall either dismiss the complaint for lack of merit or order the complainant to comply with any deficiency. TESDA shall issue the necessary guidelines in resolving complaints on grievances related to the implementation of EBET Programs.

SECTION 4. Investigation of Gender-Based Sexual Harassment. Enterprises shall establish an independent internal mechanism or a committee on decorum and investigation to investigate and address complaints of gender-based sexual harassment in accordance with the Safe Spaces Act.

SECTION 5. Prohibited Acts and Penalties. The following acts are prohibited:

- a. Commission of fraud or deceit in the application, registration, and implementation of the EBET Program;
- b. Discontinuation of a registered EBET Program without notice to TESDA;
- c. Non-payment or underpayment of the prescribed training allowance;
- d. Assignment of trainees to hazardous places not covered by the Training Plan; and
- e. Non-compliance with any of the provisions of the Act or its implementing rules and regulations.

An enterprise which commits any of the above-enumerated acts shall administratively liable to TESDA, and shall be imposed a fine in the amount of Ten Thousand Pesos (Php10,000.00) to One Hundred Thousand Pesos (Php100,000.00). In addition to the fine herein imposed, TESDA may also order the suspension or revocation of the CTPR granted to an enterprise.

The penalties under this section are without prejudice to other liabilities arising from civil, administrative, and criminal laws for the same act or violation.

SECTION 6. Due Process. TESDA shall follow its own rules of procedure in handling complaints filed before it pursuant to Section 1 of this Rule.

After due process, any enterprise and/or its partner TVI, if applicable, found to be in violation of any of the provisions of this IRR shall be dealt with accordingly.

If there are violations of general labor standards, occupational safety and health standards, and other social legislations, TESDA, through its Regional Offices, shall endorse the same to the most accessible office of the Department of Labor and Employment.

SECTION 7. Audit. TESDA shall conduct regular and periodic audits of enterprises as part of its monitoring function to ensure that the provisions of the Act and this IRR are being complied with. TESDA shall be guided by its operational guidelines when conducting EBET Program audits.

RULE XIII

TRANSITORY PROVISIONS

SECTION 1. Validity of Existing Programs. All existing EBET Program shall be valid until the expiration of their DTPR and the completion of TESDA's assessment and revalidation of these programs in accordance with the Act; Provided, That, the transition period shall consider the completion of the on-going trainings; Provided, further, That, all programs that shall begin after the effectivity of the Act shall conform to these Rules. For the purpose of implementing the Act, TESDA shall exclusively recognize General EBET, Apprenticeship, and Upskilling Programs beginning the effectivity of the Act, without prejudice to all other existing apprenticeship, learnership and dual training systems, and other former modalities of EBET in effect prior to the effectivity of the Act, until after the expiration of their respective CTPRs, if any.

SECTION 2. Programs Pending Approval. For the purpose of implementing the Act, programs pending registration approval shall be reviewed and be determined if compliant with the new EBET Framework. Programs that conform to the provisions of the Act and this IRR shall be processed while those that do not comply to the Act or this IRR shall be cancelled. For this purpose, applicants with pending program registrations shall coordinate with TESDA on the status of their application.

SECTION 3. Assessment of Other Existing Policies. TESDA shall conduct an assessment of its existing policies that may be related to the implementation of the Act and this IRR to determine whether the same are compliant or compatible with the EBET Framework. All policies inconsistent with the Act shall be modified accordingly and be made known to the public.

SECTION 4. Operational Guidelines. To address policies that are inconsistent with the Act and to provide detailed guidance on the operation of this IRR, TESDA shall issue the corresponding operational guidelines and/or supplemental policies for the effective implementation of the Act and of this IRR, which shall govern, but not limited to, the following:

- a. The establishment of an EBET Support Integrator Network;
- b. The list of priority occupations;
- c. The guidelines for online registration of EBET Programs;
- d. The guidelines for monitoring and evaluation of EBET Programs;
- e. Cross-border training arrangement guidelines;
- f. The rules on EBET Scholarship availment;
- g. EBET Program-related grievance procedure; and
- h. Other such rules that may be necessary to implement the Act.

For the purposes of implementing this IRR and related policies, the rules, regulations, guidelines, requirements and standards set forth by the same apply uniformly across all TESDA Offices mandated to implement the Act to ensure consistency and efficiency.

SECTION 5. Repealing Effects. Pursuant to Section 36 of the Act, the following laws are repealed, amended, or modified accordingly:

- a. Republic Act No. 7686 or the Dual Training System Act;
- b. Book Two, Title II, Chapters 1 and 2 of the Labor Code of the Philippines;

c. Section 34 (A)(1)(a)(v) of the National Internal Revenue Code, as amended; and

d. All other laws, presidential decrees, executive orders, letter of instructions, proclamations, administrative orders, rules, and regulations, or parts thereof that are inconsistent with the provisions of the Act.

RULE XIV

FINAL PROVISIONS

SECTION 1. Reportorial Requirement. Two (2) years after the effectivity of the Act and every year thereafter, TESDA shall review the implementation and accomplishments of the Act, including the employability, retention rates, and income levels of trainees' post-training, and submit a report to the President of the Philippines and to the Congress not later than June 30 following the year of review. The report shall also include recommendations to address gaps in the law and/or the implementation of the Act.

SECTION 2. Appropriations. The amount needed for the initial implementation of the Act shall be charged against the current year's appropriation of TESDA. Thereafter, such amount as may be necessary for the continued implementation of the Act shall be included in the annual General Appropriations Act.

SECTION 3. Separability Clause. If any provision of this IRR is declared invalid or unconstitutional, the remainder thereof not otherwise affected shall remain in full force and effect.

SECTION 4. Effectivity. This IRR shall take effect after fifteen (15) days following its publication in the Official Gazette or in a newspaper of general circulation.

Approved on 28 February 2025.

(SGD.) JOSE FRANCISCO "KIKO" B. BENITEZ

(SGD.) BEINVENIDO E. LAGUESMA

Secretary/Director General

Secretary

Technical Education and Skills Development Authority (TESDA)

Department of Labor and Employment (DOLE)

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