



REPUBLIC OF THE PHILIPPINES
SUPREME COURT
Manila

SECOND DIVISION

NOTICE

Sirs/Mesdames:

Please take notice that the Court, Second Division, issued a Resolution dated August 17, 2022 which reads as follows:

“G.R. No. 257317 (PATRICIA MARIE A. DE GUZMAN, petitioner v. PEOPLE OF THE PHILIPPINES AND SOCIAL SECURITY SYSTEM, respondents). — Petitioner Patricia Marie A. De Guzman (De Guzman) filed this Petition for Review by Certiorari¹ after the Court of Appeals, in its Decision² and Resolution,³ affirmed the Regional Trial Court’s ruling⁴ convicting her for failure to remit Social Security System contributions, in violation of Section 22 (a) and (d),⁵ in relation to Section 28 (e) and (f),⁶ of the Social Security Law.⁷

¹ *Rollo*, pp. 3–18.

² *Id.* at 23–34. The July 17, 2020 Decision in CA-G.R. CR No. 42869 was penned by Associate Justice Stephen C. Cruz and concurred in by Associate Justices Pablito A. Perez and Carlito B. Calpatura of the Special Twelfth Division of the Court of Appeals, Manila.

³ *Id.* at 37–38. The July 9, 2021 Resolution was penned by Associate Justice Carlito B. Calpatura and concurred in by Associate Justices Ramon R. Garcia and Pablito A. Perez of the former Special Twelfth Division of the Court of Appeals, Manila.

⁴ *Id.* at 23–24. The Decision was penned by Presiding Judge Juris S. Dilinila-Callanta of Branch 85 of the Regional Trial Court of Quezon City.

⁵ SECTION 22. *Remittance of Contributions.*—

(a) The contribution imposed in the preceding section shall be remitted to the SSS within the first ten (10) days of each calendar month following the month for which they are applicable or within such time as the Commission may prescribe. Every employer required to deduct and to remit such contributions shall be liable for their payment and if any contribution is not paid to the SSS as herein prescribed, the delinquent employer shall pay besides the contribution a penalty thereon of two percent (2%) per month from the date the contribution falls due until paid. If deemed expedient and advisable by the Commission, the collection and remittance of contributions shall be made quarterly or semi-annually in advance, the contributions payable by the employees to be advanced by their respective employers: *Provided*, That upon separation of an employee, any contribution so paid in advance but not due shall be credited or refunded to his employer.

....

(d) The last complete record of monthly contributions paid by the employer or the average of the monthly contributions paid during the past three (3) years as of the date of filing of the action for collection shall be presumed to be the monthly contributions payable by and due from the employer to the SSS for each of the unpaid month, unless contradicted and overcome by other evidence: *Provided*, That the SSS shall not be barred from determining and collecting the true and correct contributions due the SSS even after full payment pursuant to this paragraph, nor shall the employer be relieved of his liability under Section Twenty-eight of this Act.

⁶ SECTION 28. *Penal Clause.* — . . .

....

(e) *Whoever fails or refuses to comply with the provisions of this Act or with the rules and regulations promulgated by the Commission, shall be punished by a fine of not less than Five thousand pesos (P5,000) nor more than Twenty thousand pesos (P20,000), or imprisonment for not less than six (6) years and one (1) day nor more than twelve (12) years or both, at the discretion of the court: Provided*, That where the violation consists in failure or refusal to register employees or himself, in case of the

prota

After an evaluation of the records of this case, this Court resolves to deny the Petition of De Guzman for raising substantially factual issues, for not giving any special and important reason warranting review, and for failing to sufficiently show any reversible error in the challenged Court of Appeals' Decision.

For the failure of Sun and Shield Security Agency, Inc. to remit Social Security System contributions within the first 10 days of each calendar month following the month for which they are applicable, De Guzman, as a then-director of the corporation, is found liable for payment of the unpaid contributions and penalties.

However, considering that the amendments introduced by Section 22 of Republic Act No. 11199 to Section 22 of Republic Act No. 1161⁸ are favorable to De Guzman, the penalty for failure to remit employees' contributions shall be 2% per month on unremitted contributions from the date the contributions fall due until paid.⁹

FOR THESE REASONS, the July 17, 2020 Decision and July 9, 2021 Resolution of the Court of Appeals in CA-G.R. CR No. 42869 are **AFFIRMED WITH MODIFICATION AS TO PENALTY**.

Petitioner Patricia Marie A. De Guzman is found **GUILTY** beyond reasonable doubt of violating Section 22 (a) and (d) of Republic Act No. 1161, as amended.

The case is hereby **REMANDED** to Branch 85 of the Regional Trial Court of Quezon City for the recomputation of penalties pursuant to the amendments introduced by Section 22 of Republic Act No. 11199.

SO ORDERED.”

covered self-employed, or to deduct contributions from the employees' compensation and remit the same to the SSS, the penalty shall be a fine of not less than Five thousand pesos (P5,000) nor more than Twenty thousand pesos (P20,000) and imprisonment for not less than six (6) years and one (1) day nor more than twelve (12) years.

(f) If the act or omission penalized by this Act be committed by an association, partnership, corporation or any other institution, its managing head, *directors* or partners shall be liable to the penalties provided in this Act for the offense. (Emphasis supplied)

⁷ See Republic Act No. 11199 (2018).


⁸ As amended by Republic Act No. 3282 (1997).

⁹ *People v. Castillo y Lumayro*, 382 Phil. 499 (2000) [Per J. Puno, En Banc].

By authority of the Court:

TERESITA AQUINO TUAZON
Division Clerk of Court

By:



MA. CONSOLACION GAMINDE-CRUZADA
Deputy Division Clerk of Court *pp/xc*

28 DEC 2022

*ATTY. PATRICIA MARIE A. DE GUZMAN (reg)
Petitioner
c/o Life-Care Fitness, G/F
Saville Building, 8728 Paseo de Roxas
corner Sen. Gil Puyat Avenue
Brgy. Bel Air, 1200 Makati City

*OFFICE OF THE SOLICITOR GENERAL (reg)
134 Amorsolo Street
1229 Legaspi Village
Makati City

HON. PRESIDING JUDGE (reg)
Regional Trial Court, Branch 85
Quezon City
(Crim. Case No. Q-09-160074)

JUDGMENT DIVISION (x)
Supreme Court, Manila

PUBLIC INFORMATION OFFICE (x)
LIBRARY SERVICES (x)
[For uploading pursuant to A.M. No. 12-7-SC]

OFFICE OF THE CHIEF ATTORNEY (x)
PHILIPPINE JUDICIAL ACADEMY (x)
Supreme Court, Manila

COURT OF APPEALS (x)
Ma. Orosa Street
Ermita, 1000 Manila
CA-G.R. CR No. 42869

**with a copy of the CA Decision dated July 17, 2020
Please notify the Court of any change in your address.
GR257317. 08/17/2022(184 & 220)URES*