

Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Quezon City

August 30, 2013

REVENUE MEMORANDUM CIRCULAR NO. 69-2013

SUBJECT: Publishing the Full Text of Philippine Health Insurance Corporation (PhilHealth) Circular No. 011, s-2012 Dated February 28, 2012 Entitled Premium Contribution Schedule of the Formal Sector Employees and their Employers Effective 01 January 2013

TO : All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all concerned, quoted hereunder is the full text of Philippine Health Insurance Corporation (PhilHealth) Circular No. 011, s-2012 dated February 28, 2012, as follows:

“PHILHEALTH CIRCULAR

No. 011, s-2012

TO : FORMAL SECTOR EMPLOYEES, NATIONAL GOVERNMENT AGENCIES, GOVERNMENT OWNED AND CONTROLLED CORPORATION, LOCAL GOVERNMENT UNITS, PRIVATE EMPLOYERS, PHILHEALTH REGIONAL OFFICES, PHILHEALTH BRANCHES, AND ALL OTHERS CONCERNED

SUBJECT : Premium Contribution Schedule of the Formal Sector employees and their employers effective 01 January 2013

Section II (D) of PhilHealth Circular No. 022, s.2011 Re: New Premium Contributions to the National Health Insurance Program (NHIP) in support for the attainment of Universal Health Care and Millennium Development Goals (MDGs) health targets by 2015, prescribes that:

“Premium contributions from the Formal Sector employees and their employers shall be computed at three percent (3%) of the basic monthly salary of the employee effective 01 January 2013 and shall be continually shared equally by its employer. *Provided*. That the monthly salary base is determined at Seven Thousand Pesos (Php7,000.00) with the minimum annual contribution of Two Thousand Five Hundred Twenty Pesos (Php2,520.00) and the monthly salary ceiling is determined at Fifty Thousand Pesos (Php50,000.00).”

Hence, effective **01 January 2013** premium contribution schedule for the formal sector employees and their employers is revised as follows:

| Monthly Salary Range | Monthly Premium Rate | Personal Share | Employer Share |
|--------------------------------|----------------------|----------------|----------------|
| Php7,000.00 and below | 210.00 | 105.00 | 105.00 |
| Php7,000.00 up to Php50,000.00 | 3% | 1.5% | 1.5% |
| Php50,000.00 and above | 1,500.00 | 750.00 | 750.00 |

All employers are hereby reminded that **monthly premium contributions should be remitted on or before the 10th day of the month following the applicable month** at any PhilHealth Offices or through PhilHealth Accredited Collecting Agents and their branches nationwide. **The remittance of premium contribution must be supported by a monthly Employer Remittance List (RF-1)** which shall be submitted to nearest PhilHealth Offices **not later than the 15th day of the month following the applicable month.**

The failure of the employer to remit the required contribution and to submit the required remittance list shall make the employer liable for reimbursement of payment of a properly filed claim in case the concerned employee or his/her qualified dependent/s avail/s of PhilHealth benefits, without prejudice to the imposition of other penalties as provided for in the revised Implementing Rules and Regulations of the National Health Insurance Act of 1995 (Republic Act of 1995 (Republic Act 7875 as amended).

All issuances inconsistent with this Circular are hereby repealed or modified accordingly.

(original signed)

DR. EDUARDO P. BANZON
President and CEO

2/28/12

Date Signed"

All concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.

(original signed)

KIM S. JACINTO - HENARES
Commissioner of Internal Revenue