**MEMORANDUM**

TO : ALL PERMANENT AND CONTRACTUAL-PS PERSONNEL

FROM : THE REGIONAL EXECUTIVE DIRECTOR AND CONCURRENT EXECUTIVE DIRECTOR, PRCMO

SUBJECT : **REITERATION OF POLICIES ON LATE PAYROLLS AND PHILHEALTH PREMIUM REMITTANCES**

In line with the various issuances of the Philippine Health Insurance Corporation (PHIC), particularly PHIC Circular Nos. 2019-0009, 2020-0008, and 2016-0034, this Office hereby reiterates the following policies and guidelines for the information and strict compliance of all concerned:

Pursuant to PHIC Circular No. 2019-0009, the prescribed PhilHealth Contribution Schedule for Calendar Years 2019 to 2025 shall be strictly observed. Additionally, premium contributions shall be remitted through the Electronic Premium Remittance System (EPRS), as mandated under PHIC Circular No. 2020-0008.

In accordance with PHIC Circular No. 2016-0034, delayed remittance of PhilHealth premiums shall be subject to an interest or surcharge equivalent to two percent (2%) of the total premium due, or Two Hundred Pesos (₱200.00), whichever is higher, compounded monthly. Any fraction of a month shall be considered as one (1) full month of delay.

Employees whose payrolls are processed belatedly shall be held accountable for any penalties arising from the delayed remittance of their PhilHealth contributions, except under the following circumstances:

a. The delay in remittance is attributable to employer fault;

b. The remittance cannot be processed due to system downtime on the part of PHIC;

c. The payroll delay results from adjustments such as salary increments, salary differentials, or other forms of underpayments;

d. The payment concerns newly hired employees; or

e. Other justifiable causes.

Further, it is emphasized that the **late submission of Daily Time Records (DTRs) SHALL NOT be considered a justifiable reason** for payroll delays. Consequently, any penalties incurred due to the late remittance of premium contributions resulting from such delays shall be borne by the employee concerned and shall be deducted from subsequent payrolls to avoid further delays in remittance.

All personnel are hereby enjoined to observe the prescribed deadlines and ensure the timely submission of all payroll-related requirements to avoid incurring penalties and to facilitate the prompt remittance of statutory contributions.

For strict compliance.

**ATTY. MICHAEL DRAKE P. MATIAS**

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AI-generated content may be incorrect.  **ATTY. MICHAEL DRAKE P. MATIAS**