



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

OCOM Memo No. 02-2021

mm
MASTER COPY

MEMORANDUM

TO : ALL EMPLOYEES
ALL DISTRICT AND
SUPPORT DISBURSING OFFICERS
ALL OTHERS CONCERNED

FROM : REY LEONARDO B. GUERRERO
Commissioner *DEC 29 2020*

SUBJECT : Employee liability for PhilHealth Premium
Interest/Surcharge on Late Payments

DATE : 28 December 2020



BOC-03-08018

1. The Philippine Health Insurance Corporation (PHIC) has issued PHIC Circular No. 2019-0009¹ as guidance for the new PhilHealth Contribution Schedule for CY 2019-2025.
2. PhilHealth has also issued PHIC Circular No. 2020-0008² on payment of premium contributions thru the EPRS system.
3. In PHIC Circular No. 2016-0034³, the computation of interest/surcharge for late payment of delayed PHIC remittances shall be 2% of the total premium to be remitted or P200.00 whichever is higher compounded monthly. A fraction of a month shall be computed as one whole month delayed.
4. Anent above PHIC Circulars, the **Employees** who shall have late payrolls shall be liable for the penalty of late payments of premiums, except:
 - a. Employer fault or delay in remittance;
 - b. Employer cannot remit due to PHIC system downtime;
 - c. Payments of salary increments, salary differentials or other underpayments;
 - d. Payment of newly-hired employees;
 - e. Other justifiable reasons;
4. The common cause for late payroll is due to late submission of DTR's, this is not a justifiable reason, the employee accordingly shall be liable for the penalty upon remittance of their premium contributions.
5. For compliance.

¹ Annex "A"

² Annex "B"

³ Annex "C"

MASTER COPY

ANNEX "A"

DCOM Memo No. 02-2021



Republic of the Philippines
PHILIPPINE HEALTH INSURANCE CORPORATION
Citystate Centre, 709 Shaw Boulevard, Pasig City
Call Center: (02) 441-7442 | Trunkline: (02) 441-7444
www.philhealth.gov.ph



PhilHealth@24:
Tungo sa Kalusugan
Para sa Lahat

PHILHEALTH CIRCULAR
No. 2019-0009

TO : ALL DIRECT CONTRIBUTOR MEMBERS OF THE NATIONAL HEALTH INSURANCE PROGRAM AND ALL OTHERS CONCERNED

SUBJECT : Premium Contribution Schedule in the National Health Insurance Program (NHIP) Pursuant to R.A. No. 11223 Known as the "Universal Health Care Act"

I. RATIONALE

It is the policy of the State "to adopt an integrated and comprehensive approach to health development which shall endeavor to make essential goods, health and other social services available to all the people at affordable cost and to provide free medical care to paupers. Towards this end, the State shall provide, among others, (b) A health care model that provides all Filipinos access to a comprehensive set of quality and cost-effective, promotive, preventive, curative, rehabilitative and palliative health services without causing financial hardship, and prioritizes the needs of the population who cannot afford such services [Section 11, Article XVIII on Social Justice and Human Rights of the Constitution and typified in Article 1 of Republic Act (R.A.) No. 7875, as amended by R.A. No. 10606, and R.A. No. 11223 otherwise known as the Universal Health Care (UHC) Act of 2019].

Among the general objectives of the UHC Act is to progressively realize universal health care in the country through a systemic approach and clear delineation of roles of key agencies and stakeholders towards better performance in the health system; and to ensure that all Filipinos are guaranteed equitable access to quality and affordable health care goods and services, and protected against financial risk.

To accomplish these objectives, Section 7 of the UHC Act provides for an "Individual-based health services" that shall be financed primarily through prepayment mechanisms such as social health insurance, private health insurance, and HMO plans to ensure predictability of health expenditures." Under Section 8 of the UHC Act, the program membership in the NHIP is simplified into two (2) types, namely Direct and Indirect Contributors.

As such, the National Health Insurance Program (NHIP) under R.A. No. 7875 was engaged with the same purpose of providing health insurance coverage and ensuring affordable, acceptable, available and accessible health care services for all citizens of the Philippines, in accordance with the policies and specific provisions of the Act. This social health insurance program serves as the means for the healthy to help pay for the care of the sick and for those who can afford medical care to subsidize those who cannot (Section 5, Article III of R.A. No. 7875, as amended).

MASTER COPY
DC: *hfs* Date: 10/29/19



II. OBJECTIVE

To operationalize the "Individual-based health services" for all Direct Contributors of the NHIP by providing set of rules and guidelines on the payment mechanism pursuant to R.A. No. 7875, as amended by the UHC Act.

III. SCOPE

This Circular covers all Direct Contributors as defined under the UHC Act, including their qualified dependents.

IV. DEFINITION OF TERMS

- A. **Dependent** - the legitimate spouse/s who is not an active member, unmarried and unemployed legitimate, legitimated, acknowledged, illegitimate children and legally adopted or stepchildren twenty-one (21) years of age and below, foster child as defined in R.A. No. 10165 otherwise known as the Foster Care Act of 2012 and parents who are sixty (60) years old and above, not otherwise an enrolled member.
- B. **Direct Contributors** – refer to those who have the capacity to pay premiums, are gainfully employed and are bound by an employer-employee relationship, or are self-earning, professional practitioners, overseas Filipino workers, as defined in R.A. No. 10022 (Migrant Workers Act) and R.A. No. 10801 (OWWA Act), including their qualified dependents, and lifetime members.
- C. **Indirect contributors** – refer to all others not included as direct contributors, as well as their qualified dependents, whose premium are subsidized by the national government including those who are subsidized as a result of special laws.
- D. **Member** – all Filipino citizens as defined under the 1987 Philippine Constitution.
- E. **Professional Practitioners** - refer to all practitioners required to pass government licensure examinations in order to practice their professions. The term "professional" also refers to one who pursues an art and makes his living therefrom such as artists, athletes and others similarly situated.
- F. **Monthly Basic Salary (MBS)** - the fixed basic rate of an employee which shall not include sales commission, overtime pay, allowances, thirteenth month pay, bonuses or other gratuity payments. Further to this, those deductions to the employee's pay occasioned by his/her under time, tardiness, leave(s) without pay, absences, or other similar circumstances shall also be excluded in this computation. For the monthly-paid and daily-paid employees, the MBS shall be computed based on the estimated Equivalent Monthly Rate (EMR) consistent with the latest edition of the Department of Labor and Employment-Bureau of Working Condition's Handbook on Worker's Statutory Monetary Benefits.
- G. **Self-Earning Individuals** – those who render services or sell goods as a means of livelihood outside of an employer-employee relationship or enterprises owned and operated by employers which may employ fewer than (10) employees or informal sectors

MASTER COPY
 DC: *ms* Date: 10/28/19



such as seasonal employees engaged in the production of goods and services with the primary objective of generating employment and income for the persons concerned including job order contractors and project-based contractors.

V. GENERAL GUIDELINES

A. Premium Contribution Table for Direct Contributors.

Effective the applicable month upon effectivity of the Implementing Rules and Regulations (IRR) of the UHC Act, the monthly premium contributions shall be in accordance with the premium rates and monthly income/basic salary floor and ceiling prescribed in the said Act, as follows:

Year	Monthly Basic Salary	Premium Rate	Monthly Premium
2019	P10,000.00	2.75%	P275.00
	P10,000.01 to P49,999.99		P275.00 to P1,375.00
	P50,000.00		P1,375.00
2020	P10,000.00	3.00%	P300.00
	P10,000.01 to P59,999.99		P300.00 to P1,800.00
	P60,000.00		P1,800.00
2021	P10,000.00	3.50%	P350.00
	P10,000.01 to P69,999.99		P350.00 to P2,450.00
	P70,000.00		P2,450.00
2022	P10,000.00	4.00%	P400.00
	P10,000.01 to P79,999.99		P400.00 to P3,200.00
	P80,000.00		P3,200.00
2023	P10,000.00	4.50%	P450.00
	P10,000.01 to P89,999.99		P450.00 to P4,050.00
	P90,000.00		P4,050.00
2024 to 2025	P10,000.00	5.00%	P500.00
	P10,000.01 to P99,999.99		P500.00 to P5,000.00
	P100,000.00		P5,000.00

B. The premium of Employed members in the government and private sector, including household help and sea based OFWs, shall be computed straight based on the monthly basic salary of the employee to be equally shared between the employee and employer.

C. For those whose basic monthly salary is below the income floor, the premium contribution shall be computed based on the income floor, while those whose basic monthly income is above the income ceiling, the premium contribution shall be computed based on the income ceiling in accordance with the DBM Circular No. 2019-8 (Re: Employer (Government) Share in the Health Insurance Corporation Effective FY 2019).

MASTER COPY
 DC: *MS* Date: *10/28/19*



- D. The employers shall ensure that the premium contribution of women who are on maternity leave shall be regularly remitted to PhilHealth pursuant to the Department Advisory No. 01 s. 2019 of the Department of Labor and Employment (DOLE) re: "Guidelines on the Computation of Salary Differential of Female Workers During Her Maternity Leave and Its Criteria for Exemption Pursuant to Republic Act 11210 and its Implementing Rules and Regulations."
- E. For Self-Earning Individuals, Professional Practitioners, Land-based Migrant Workers and all other Direct Contributors with no employer-employee relationship, their monthly premium shall be computed straight based on their monthly income to be paid wholly and individually by the member in accordance with the terms of payments and corresponding due dates as prescribed by the Corporation. A separate Corporate implementing guidelines will be issued for this purpose.
- Individually paying members including Land-based Migrant Workers shall be required to provide a proof of income, such as financial books/records, latest BIR-received income tax return or a duly-notarized affidavit of income declaration and overseas employment contract.
- F. Lifetime and Senior Citizen members who obtain a regular source of income from employment, practice of profession and other means of income shall resume paying the required monthly premium contribution corresponding to membership type under the direct contributors.
- G. In accordance with R.A. No. 10361, the premium contributions of the Kasambahay (or Domestic Worker) shall be shouldered solely by the household employer. However, if the Kasambahay is receiving a monthly salary of five thousand pesos (P5,000.00) or above, the Kasambahay shall pay his/her proportionate share.
- H. R.A. No. 11228 decrees the mandatory PhilHealth coverage of all persons with disability (PWDs). Premium contributions for all PWDs shall be paid by the National Government. For employed PWD members, the premium shall be shared equally by their employers and the National Government (employee share).
- I. The monthly premium contributions of all members shall be remitted and reported on or before the schedule prescribed by the Corporation. Failure to pay premiums shall not prevent the member from enjoying any Program benefits. Provided, that the direct contributors shall be required to pay all missed contributions with interest, compounded monthly, of at least three percent (3%) for employers of private and government sector, sea-based migrant workers, and kasambahays; and not exceeding one and one-half percent (1.5%) for self-earning individuals, professional practitioners, land-based migrant workers, Filipinos living abroad, and Filipinos with dual citizenship. Provided further, that in the case of direct contributors like self-earning individuals, professional practitioners, land-based migrant workers, Filipinos living abroad, and Filipinos with dual citizenship, non-compliance to issued final demand letter for past due premiums, including incurred interests, shall result in the temporary discontinuance of succeeding benefit availments and may constitute an administrative offense sanctioned under Section 38 of the UHC Act. Provided finally, that in the case of employed member, the failure of the employer to remit the required contribution and to submit the required remittance list shall constitute an offense as provided for under Section 38 of the UHC Act.

MASTER COPY
 Date: 10/28/19
 DC: *MS*



VI. SEPARABILITY CLAUSE

In the event that a part of the provision of this Circular is declared unconstitutional or rendered invalid by any Court of Law or competent authority, provisions not affected by such declaration shall remain in full force and effect.

VII. REPEALING CLAUSE

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

VIII. DATE OF EFFECTIVITY

This Circular shall take effect after fifteen (15) days from its publication in a newspaper of general circulation and three (3) certified true copies had been furnished the Office of National Administrative Register (ONAR) of the UP Law Center.

[Signature]
BGEN. RICARDO C. MORALES, AFP (RET) FICD
President and Chief Executive Officer (CEO)

Date signed: 10/25

MASTER COPY
DC: *hys* Date: 10/28/19

PHILHEALTH CIRCULAR: Premium Contribution Schedule in the National Health Insurance Program (NHIP)
Pursuant to Republic Act 11223 known as the "Universal Health Act"



ANNEX B

MASTER COPY

OCOM Memo No. 02-2021



Republic of the Philippines
PHILIPPINE HEALTH INSURANCE CORPORATION

Citystate Centre, 709 Shaw Boulevard, Pasig City
Call Center: (02) 8441-7442 | Trunkline: (02) 8441-7444
www.philhealth.gov.ph



UNIVERSAL HEALTH CARE
KALUSUGAN AT BALINGA PARA SA LAHAT

PHILHEALTH CIRCULAR
No. 2020 - 0008

TO : ALL EMPLOYERS IN THE GOVERNMENT AND PRIVATE SECTOR

SUBJECT : Payment of Premium Contributions through the Online Payment Facility of the Electronic Premium Remittance System (EPRS)

I. RATIONALE

PhilHealth is mandated to establish and maintain an updated membership and contribution database pursuant to the Universal Health Care Act.

Likewise the Ease of Doing Business and Efficient Delivery of Government Services (EODB-EDGS) Act of 2018 mandates for streamlining and improving the current systems and procedures of PhilHealth's services aimed at reducing processing time, cut bureaucratic red tape and eliminate corrupt practices.

To fulfill these mandates and to provide the utmost ease, convenience and security to all employers, the Corporation introduced the Electronic Premium Remittance System (EPRS) with an online payment facility where employers can manage and pay their premium remittance online anytime and anywhere so long as there are internet connections.

II. OBJECTIVE

The use of the EPRS online payment aims to provide faster acknowledgement of premium payments and immediate posting of employers premium contributions. Moreover, the use of the EPRS online payment will resolve the prevalence of dishonored payment transactions and prolonged reconciliation status in the EPRS due to erroneous posting of payment information.

III. SCOPE

This Circular covers the payment of the premium contribution of Employers in the Government and Private Sector thru the online payment facility of the Electronic Premium Remittances Systems (EPRS).

Parallel to this, the Corporation shall allow exemption to this policy for employers located in areas with unstable internet connection, Kasambahays, Family Drivers, those classified as Geographically Isolated and Disadvantaged Areas (GIDAS).

IV. DEFINITION OF TERMS

A. Accredited Collecting Agent (ACA) – any person, natural or juridical, accredited by the Corporation to receive, account and remit premium contributions of members.

MASTER COPY
DC: Jff Date: 2/23/2020



- B. **Electronic Premium Remittance System (EPRS)** – online platform that allows updating of employee list, premium remittance, and reporting of employee contribution to PhilHealth.
- C. **Employer** – a natural or juridical person who pays or compensates for services rendered by one or more individuals.
- D. **Geographically Isolated and Disadvantaged Areas (GIDAs)** – Refers to DOH-identified communities with marginalized population physically and socio-economically separated from the mainstream society and characterized by:
 1. Physical factors such as those isolated due to distance, weather conditions and transportation difficulties (island, upland, lowland, landlocked, hard to reach and unserved/underserved communities); and,
 2. Socio-economic factors such as high poverty incidence, presence of vulnerable sector, communities in or recovering from situation of crisis or armed conflict.

V. GENERAL GUIDELINES

- A. Effective the applicable period of June 2020 and onwards, all premium contributions of employers and their employees in the Government and Private sectors shall be made thru the online payment facility of the EPRS.
- B. Employers are required to enroll their EPRS account at any Accredited Collecting Agent (ACA) of choice with payment gateway/facility interlinked with EPRS to be able to remit premium online. A complete list of all accredited collecting agents interlinked with EPRS online payment facility can be accessed through www.philhealth.gov.ph.
- C. Employers who cannot comply with online scheme due to unstable internet connection, no available internet providers or for any other justifiable reasons shall be required to request for exemption from this policy. The request and corresponding supporting documents may be submitted to the Local Health Insurance Office, who shall then forward or endorse to Collection Section (ColSec) of the PhilHealth Regional Office (PRO) for further evaluation, assessment and recommendation for approval or denial of the Regional Vice President.
- D. Kasambahays, Family Drivers, and those located in areas classified as Geographically Isolated and Disadvantaged Areas (GIDAS) may pay their premium contribution over-the-counter at the Local Health Insurance Offices (LHIOs) on cash basis. They are, however, encouraged to take advantage also of the EPRS online payment facility for ease of transaction.
- E. Employers that have no capacity to maintain Average Daily Balance (ADB) required by some ACAs may enroll their account to ACAs with lower or no ADB requirement.
- F. Over-the-Counter (OTC) payments at any PhilHealth Office shall also be allowed for the following:
 1. During system downtime especially during deadlines;
 2. Payment of adjusted PhilHealth premiums of government employees with salary differentials and step increments paid thru List of Due and Demandable Accounts Payable with Advice to Debit Account (LDDAP-ADA) per Department of Budget and Management Circular Letter No. 2013-16; and,

MASTER COPY
 DC: *Jff* Date: 3/23/2020



- 3. Employers with additional newly-hired employees not previously reported, those with underpayments as a result of payroll validation and payment of arrears as supported by a Billing Statement.
- G. All over-the-counter payments made at the ACAs and LHIOs by exempted employers shall be on a cash basis or thru Manager's Check.
- H. PhilHealth is committed to protecting personal data from loss, misuse and any unauthorized processing activities and will take all reasonable precautions to safeguard its security and confidentiality. PhilHealth shall not share, or transfer the same to any third party without consent of the subject. All personal data will be kept for a limited period in accordance to applicable laws and regulations, after which they will be disposed of in a safe and secure manner.

VI. TRANSITORY CLAUSE

To give sufficient time for the employers to align their processes and enroll their account at any ACA of choice with approved payment gateway/facility in the EPRS, employers will be given a transitory period of not more than six (6) months upon effectivity of this Circular to remit in the meantime their premium contributions thru Over-the-Counter of their preferred ACAs. Thereafter, compliance to this policy shall be strictly implemented.

VII. DATE OF EFFECTIVITY

This Circular shall take effect fifteen (15) days after its publication in a newspaper of general circulation and shall be deposited thereafter with the Office of National Administrative Register (ONAR) of the University of the Philippines Law Center.

BGEN. RICARDO C. MORALES, AFP (RET.) FICD
President and Chief Executive Officer

Date signed: 3/18/2020

MASTER COPY
 DC: *RP* Date: 3/23/2020





Republic of the Philippines
PHILIPPINE HEALTH INSURANCE CORPORATION
Citystate Centre, 709 Shaw Boulevard, Pasig City
Call Center (02) 441-7442 Trunkline (02) 441-7444
www.philhealth.gov.ph



PHILHEALTH CIRCULAR

No. 2016-0034

TO : ALL EMPLOYERS IN THE GOVERNMENT AND PRIVATE SECTORS, PHILHEALTH OFFICES AND ALL OTHERS CONCERNED

SUBJECT : Compounded Computation of Interests and/or Surcharges on Delayed Employer Remittances

I. RATIONALE

Republic Act 10606, otherwise known as the National Health Insurance Act of 2013, provides the Philippine Health Insurance Corporation the authority to impose interests and/or surcharges on delayed premium remittances. Section 16(v) of the Act states that “notwithstanding the provisions of any law to the contrary, to impose interest and/or surcharges of not exceeding three percent (3%) per month, as may be fixed by the Corporation, in case of any delay in the remittance of contributions which are due within the prescribed period by and employer, whether public or private. Xxx”.

By virtue hereof and as authorized by the PhilHealth Board through PhilHealth Board Resolution No. 2132, s-2016 issued on July 26, 2016, the Corporation hereby imposes a compounded computation of interests and/or surcharges on delayed employer remittances starting the applicable month of October 2016 onwards.

II. GENERAL GUIDELINES

Interests and/or surcharges for late payments by employers both in the government and private sectors, except employers of Kasambahay, shall be computed as follows:

Interests and/or surcharges = Principal amount x 2% or Php200.00, whichever is higher, compounded monthly based on the number of months delayed.

1. The principal amount shall refer to any of the following, whichever is applicable:
 - a. The amount indicated in the Statement of Premium Account (SPA); or
 - b. The amount indicated in the PhilHealth Official Receipt (POR)/PhilHealth Agent’s Receipt (PAR), in case of multiple payments for one applicable period.
2. The number of months delayed is determined from the day immediately after the deadline to the actual date of payment or remittance, inclusive of Saturdays, Sundays and holidays.

MASTER DOCUMENT
DC: JK Date: 12/12/16

3. A fraction of a month shall be computed as one whole month delayed; i.e. premium contribution delayed for 1 day shall already be considered a delay for one month.
4. The amount payable indicated in the SPA shall pertain to the following:
 - a. The total premium due for the applicable month; **and**
 - b. The interests and/or surcharges incurred from the previous month/s' late payment of contributions.

To clarify the abovementioned provisions further, the following are hereby proffered as illustrations:

Example 1:

Employer A, with premium due every 15th of the month following the applicable month, pays the premium for the applicable month of January 2017 on May 25, 2017. The interest shall then be computed as:

Applicable period:	January 2017
Due date:	February 15, 2017
Premium paid:	Php2,000.00
Payment date:	May 25, 2017
Interest incurred:	
Feb 16 – Mar 15:	Php2,000 X 2% (or Php200, whichever is higher) = Php40.00 Php200.00
Mar 16 – Apr 15:	Php2,200 X 2% (or Php200, whichever is higher) = Php44.00 Php200.00
Apr 16 – May 15:	Php2,400 X 2% (or Php200, whichever is higher) = Php48.00 Php200.00
May 16 – May 25:	Php2,600 X 2% (or Php200, whichever is higher) = Php52.00 Php200.00
Interest and/or surcharge incurred:	Php800.00

Example 2:

Employer B, with premium due every 15th of the month following the applicable month, remits the premium for the applicable months of January to March 2017 on April 15, 2017. The interests and/or surcharges for the delayed premiums paid shall be computed per applicable month to wit:

For the applicable month of January 2017:	
Applicable period:	January 2017
Due date:	February 15, 2017
Premium paid:	Php2,000.00
Payment date:	April 15, 2017
Interest incurred:	
Feb 16 – Mar 15:	Php2,000 X 2% (or Php200, whichever is higher) = Php40.00 Php200.00
Mar 16 – Apr 15:	Php2,200 X 2% (or Php200, whichever is higher) = Php44.00 Php200.00
Interest and/or surcharge incurred:	Php400.00

MASTER DOCUMENT
 Date: 12/12/16
 DC: _____

For the applicable month of February 2017:	
Applicable period:	February 2017
Due date:	March 15, 2017
Premium paid:	Php2,000.00
Payment date:	April 15, 2017
Interest incurred:	
Mar 16 – Apr 15:	Php2,000 X 2% (or Php200, whichever is higher) = Php44.00 Php200.00
Interest and/or surcharge incurred:	Php200.00
For the applicable month of March 2017:	
Applicable period:	March 2017
Due date:	April 15, 2017
Premium paid:	Php2,000.00
Payment date:	April 15, 2017
No. of months delayed:	0 month

Example 3:

Employer C's premium is due every 15th of the month following the applicable month. However, multiple payments were made for the applicable month of January 2017 on February 18, 2017 (Php500.00), March 20, 2017 (Php1,000.00), and April 15, 2017 (Php500.00). The interests shall then be computed on a per-transaction basis to wit:

For the applicable month of January 2017:	
Applicable period:	January 2017
Due date:	February 15, 2017
Premium paid:	Php500.00
Payment date:	February 18, 2017
Interest incurred:	
Feb 16 – Mar 15:	Php500 X 2% (or Php200, whichever is higher) = Php10.00 Php200.00
Interest and/or surcharge incurred:	Php200.00
Premium paid:	Php1,000.00
Payment date:	March 20, 2017
Interest incurred:	
Feb 16 – Mar 15:	Php1,000 X 2% (or Php200, whichever is higher) = Php20.00 Php200.00
Mar 16 – Mar 20:	Php1,200 X 2% (or Php200, whichever is higher) = Php24.00 Php200.00
Interest and/or surcharge incurred:	Php400.00
Premium paid:	Php500.00
Payment date:	April 15, 2017
Interest incurred:	
Feb 16 – Mar 15:	Php500 X 2% (or Php200, whichever is higher)

MASTER DOCUMENT
 DC: _____ Date: 12/12/14

	= Php10.00	Php200.00
Mar 16 – Apr 15;	Php700 X 2% (or Php200, whichever is higher)	
	= Php14.00	Php200.00
Interest and/or surcharge incurred:	Php400.00	
Total interest and/or surcharge incurred: Php1,000.00		

III. REPEALING CLAUSE


Provisions of PhilHealth Circular Nos. 004-2013 and 019-2015 relative to the formula on computing the applicable interests and/or surcharges on delayed employer remittances which are inconsistent with this Circular are hereby repealed or modified accordingly.

If any part, section or provision of this Circular is declared void or invalid by competent Courts, the other parts, sections or provisions hereof not affected thereby shall remain in full force and effect.

IV. EFFECTIVITY

The guidelines stated in this Circular shall be applied to late payments starting the applicable month of January 2017 onwards.

This Circular shall be published in any newspaper of general circulation and shall be deposited with the National Administrative Register at the University of the Philippines Law Center.


RAMON F. ARISTOZA, JR.
Acting President and CEO

Date signed: 12/9/16

