

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

August 30, 2013

REVENUE MEMORANDUM CIRCULAR NO. 68-2013

SUBJECT: Publishing the Full Text of Philippine Health Insurance Corporation (PhilHealth) Circular No. 057, s-2012 Dated November 22, 2012 Entitled Partial Deferral of the Implementation of PhilHealth Premium Contribution Increases Until the End of CY 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. 057, s-2012 dated November 22, 2012, as follows:

“PHILHEALTH CIRCULAR

No. 057, s-2012

TO: ALL MEMBERS UNDER THE INDIVIDUALLY PAYING, OVERSEAS WORKERS, AND EMPLOYED SECTOR PROGRAMS, PHILHEALTH OFFICES AND TO ALL OTHERS CONCERNED

SUBJECT : Partial Deferral of the Implementation of PhilHealth Premium Contribution Increases until the End of CY 2013

I. Legal Basis and Objective

Section 16 of R.A. 7875 empowers the Corporation to formulate and implement guidelines on contribution and benefits. By virtue thereof and through the authority of PhilHealth Board Resolution No. 1677, Series of 2012, this Circular is hereby issued in response to the public clamor for the reconsideration of the implementation of the premium contribution increases in various PhilHealth membership categories as sanctioned under PhilHealth Board Resolution No. 1571, Series of 2011.

II. Coverage

This Circular shall only apply to the Individually Paying, Overseas Workers, and Employed Sector membership in the NHIP.

III. Implementing Guidelines

The provisions of the PBR No. 1571 s. 2011 on the effectivity of implementation of premium contribution increases shall be deferred until the end of CY 2013.

Transitorily, the implementation of the corresponding premium rates for the following membership categories shall be in effect starting from January 2013 up to December 2013:

a) Individually Paying Program and Overseas Workers Programs

Self-employed Individuals under the Individually Paying Program shall pay the minimum annual premium contribution of One Thousand Eight Hundred Pesos (PhP1,800.00) effective only from January to December 2013. Provided that, self-employed professionals earning an average monthly income of more than Twenty-Five Thousand Pesos (PhP25,000.00) shall pay their annual premium contribution in the amount of Three Thousand Six Hundred Pesos (PhP3,600.00). Provided further that, all valid and effective policy contracts signed prior to this Board Resolution shall remain effective and enforceable until expiration.

Overseas Workers under the Overseas Workers Program shall pay the minimum annual premium contribution of One Thousand Two Hundred Pesos (PhP1,200.00) which is effective since January 2012 up to December 2013 only.

b) Employed Sector

The premium contributions for the Employed Sector, starting January to December 2013 only, shall be in accordance with the following premium contribution schedule using the following baselines:

1. Premium rate at 2.5% of the basic monthly salary
2. Use of salary bracket
3. Salary bracket floor shall start at P7,000.00
4. Salary bracket ceiling shall be at P35,000.00

Salary Bracket	Salary Range	Salary Base	Total Monthly Premium	Employee Share	Employer Share
1	7,999.99 and below	7,000.00	175.00	87.50	87.50
2	8,000.00 – 8,999.99	8,000.00	200.00	100.00	100.00
3	9,000.00 – 9,999.99	9,000.00	225.00	112.50	112.50
4	10,000.00 – 10,999.99	10,000.00	250.00	125.00	125.00
5	11,000.00 – 11,999.99	11,000.00	275.00	137.50	137.50
6	12,000.00 – 12,999.99	12,000.00	300.00	150.00	150.00
7	13,000.00 – 13,999.99	13,000.00	325.00	162.50	162.50
8	14,000.00 – 14,999.99	14,000.00	350.00	175.00	175.00
9	15,000.00 – 15,999.99	15,000.00	375.00	187.50	187.50

Salary Bracket	Salary Range	Salary Base	Total Monthly Premium	Employee Share	Employer Share
10	16,000.00 – 16,999.99	16,000.00	400.00	200.00	200.00
11	17,000.00 – 17,999.99	17,000.00	425.00	212.50	212.50
12	18,000.00 – 18,999.99	18,000.00	450.00	225.00	225.00
13	19,000.00 – 19,999.99	19,000.00	475.00	237.50	237.50
14	20,000.00 – 20,999.99	20,000.00	500.00	250.00	250.00
15	21,000.00 – 21,999.99	21,000.00	525.00	262.50	262.50
16	22,000.00 – 22,999.99	22,000.00	550.00	275.00	275.00
17	23,000.00 – 23,999.99	23,000.00	575.00	287.50	287.50
18	24,000.00 – 24,999.99	24,000.00	600.00	300.00	300.00
19	25,000.00 – 25,999.99	25,000.00	625.00	312.50	312.50
20	26,000.00 – 26,999.99	26,000.00	650.00	325.00	325.00
21	27,000.00 – 27,999.99	27,000.00	675.00	337.50	337.50
22	28,000.00 – 28,999.99	28,000.00	700.00	350.00	350.00
23	29,000.00 – 29,999.99	29,000.00	725.00	362.50	362.50
24	30,000.00 – 30,999.99	30,000.00	750.00	375.00	375.00
25	31,000.00 – 31,999.99	31,000.00	775.00	387.50	387.50
26	32,000.00 – 32,999.99	32,000.00	800.00	400.00	400.00
27	33,000.00 – 33,999.99	33,000.00	825.00	412.50	412.50
28	34,000.00 – 34,999.99	34,000.00	850.00	425.00	425.00
29	35,000.00 – and up	35,000.00	875.00	437.50	437.50

IV. Effectivity

This Circular shall be effective fifteen (15) days after completion of its publication in a newspaper of general circulation.

(original signed)
DR. EDUARDO P. BANZON
 President and CEO

11/22/12

 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