REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

February 3, 2004

REVENUE MEMORANDUM CIRCULAR No. 6-2004

SUBJECT : Publishing the full text of PHILHEALTH Advisory No. 06-002-2003

TO : All Internal Revenue Officers, Employees and Others Concerned

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For the information and guidance of all internal revenue officers, employees and others concerned, quoted hereunder is the full text of PHILHEALTH Advisory No. 06-002-2003:

"PHILHEALTH
Advisory
No. 06-002-2003

For All members of the National
Health Insurance Program (NHIP)
And all concerned

EFFECTIVE January 1, 2004, a new premium contribution schedule for the employed and Sponsored (Indigent) Sector of the Philippine Health Insurance Corporation shall be implemented.

Below is the new contribution schedule for the employed sector:

Monthly Salary Bracket	Monthly Salary Range	Salary Base	Total Monthly Contribution	Personal Share (PS) (PS=SB) x 1.25%)	Employer Share (ES) (ES=PS)
1	P4,999.99 and below	P4,000.00	P100.00	P50.00	P50.00
2	P5,000.00-P5,999.99	P5,000.00	P125.00	P62.50	P62.50
3	P6,000.00-P6,999.99	P6,000.00	P150.00	P75.00	P75.00
4	P7,000.00-P7,999.99	P7,000.00	P175.00	P87.50	P87.50
5	P8,000.00-P8,999.99	P8,000.00	P200.00	P100.00	P100.00
6	P9,000.00-P9,999.99	P9,000.00	P225.00	P112.50	P112.50
7	P10,000.00-P10,999.99	P10,000.00	P250.00	P125.00	P125.00
8	P11,000.00-P11,999.99	P11,000.00	P275.00	P137.50	P137.50
9	P12,000.00-P12,999.99	P12,000.00	P300.00	P150.00	P150.00
10	P13,000.00-P13,999.99	P13,000.00	P325.00	P162.50	P162.50
11	P14,000.00-P14,999.99	P14,000.00	P350.00	P175.00	P175.00
12	P15,000.00 and up	P15,000.00	P375.00	P187.50	P187.50

Contributions from the public and private sector employers should be remitted on or before the 10th day of the month following the applicable month at any PhilHealth offices or through accredited collecting agents and their branches nationwide.

Failure to deduct and/or consequently remit the said premiums shall make the employer liable under the penal provisions provided in Article X of the National Health Insurance Act of 1995 (RA 7875).

Moreover, to ensure proper and immediate posting of employers' contribution payments, employers are enjoined to submit the Quarterly Remittance Reports textile format on or before the 15th day of the month following the applicable quarter.

For the Sponsored (Indigent) Sector:

Premiums for members of the Sponsored (Indigent) Sector shall also be revised from the annual rate of P1,188 to P1,200 per family effective for Enrollments and Renewals starting January 2004."

All revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
NORMA L. LIPANA
ACIR- Financial and Administrative
OIC, Resource Management Group

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