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

January 20, 2006

REVENUE MEMORANDUM CIRCULAR NO. 15-2006

SUBJECT : Publishing the full text of PHILHEALTH CIRCULAR No. 01, s-2005 by the President and Chief Executive Officer of Philippine Health Insurance Corporation entitled New Premium Contribution Schedule for the Employed Sector starting CY 2006.

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 CIRCULAR No. 01, s-2005 by the President and Chief Executive Officer of Philippine Health Insurance Corporation entitled New Premium Contribution Schedule for the Employed Sector starting CY 2006.

"*Republic of the Philippines*
PHILIPPINE HEALTH INSURANCE CORPORATION
Citystate Centre, 709 Shaw Boulevard, Pasig City
Healthline 637-9999 ***www.philhealth.gov.ph***

PHILHEALTH CIRCULAR
No. 01 , s-2005

TO : ALL MEMBERS OF THE NATIONAL HEALTH INSURANCE PROGRAM (NHIP), NATIONAL GOVERNMENT AGENCIES, LOCAL GOVERNMENT UNITS, GOVERNMENT OWNED AND/OR CONTROLLED CORPORATIONS, SELF-GOVERNING BOARDS, STATE COLLEGES AND UNIVERSITIES, CONSTITUTIONAL OFFICES, PRIVATE SECTOR AND HOUSEHOLD EMPLOYERS, ACCREDITED COLLECTING AGENTS, PHILHEALTH REGIONAL AND SERVICE OFFICES, AND ALL CONCERNED

SUBJECT : New Premium Contribution Schedule for the Employed Sector starting CY 2006

Pursuant to PhilHealth Board Resolution No. 735, s-2004 dated 16 December 2004 which was passed to ensure that social solidarity is achieved and financial viability of the Health Insurance Fund (HIF) is sustained, please be advised that the premium contribution schedule for members of the Employed Sector shall be revised as follows:

A. Effective 1 January 2006

Monthly Salary Bracket	Monthly Salary Range	Salary Base (SB)	Total Monthly Contribution	Employee Share (EeS) (EeS=0.5 x TMC)	Employer Share (ErS) ErS=0.5 x TMC
1	4,999.99 and below	4,000.00	100.00	50.00	50.00
2	5,000.00 to 5,999.99	5,000.00	125.00	62.50	62.50
3	6,000.00 to 6,999.99	6,000.00	150.00	75.00	75.00
4	7,000.00 to 7,999.99	7,000.00	175.00	87.50	87.50
5	8,000.00 to 8,999.99	8,000.00	200.00	100.00	100.00
6	9,000.00 to 9,999.99	9,000.00	225.00	112.50	112.50
7	10,000.00 to 10,999.99	10,000.00	250.00	125.00	125.00
8	11,000.00 to 11,999.99	11,000.00	275.00	137.50	137.50
9	12,000.00 to 12,999.99	12,000.00	300.00	150.00	150.00
10	13,000.00 to 13,999.99	13,000.00	325.00	162.50	162.50
11	14,000.00 to 14,999.99	14,000.00	350.00	175.00	175.00
12	15,000.00 to 15,999.99	15,000.00	375.00	187.50	187.50
13	16,000.00 to 16,999.99	16,000.00	400.00	200.00	200.00
14	17,000.00 to 17,999.99	17,000.00	425.00	212.50	212.50
15	18,000.00 to 18,999.99	18,000.00	450.00	225.00	225.00
16	19,000.00 to 19,999.99	19,000.00	475.00	237.50	237.50
17	20,000.00 to 20,999.99	20,000.00	500.00	250.00	250.00
18	21,000.00 to 21,999.99	21,000.00	525.00	262.50	262.50
19	22,000.00 to 22,999.99	22,000.00	550.00	275.00	275.00
20	23,000.00 to 23,999.99	23,000.00	575.00	287.50	287.50
21	24,000.00 to 24,999.99	24,000.00	600.00	300.00	300.00
22	25,000.00 and up	25,000.00	625.00	312.50	312.50

B. Effective 1 January 2007

Monthly Salary Bracket	Monthly Salary Range	Salary Base (SB)	Total Monthly Contribution	Employee Share (EeS) (EeS=0.5 x TMC)	Employer Share (ErS) ErS=0.5 x TMC
1	4,999.99 and below	4,000.00	100.00	50.00	50.00
2	5,000.00 to 5,999.99	5,000.00	125.00	62.50	62.50
3	6,000.00 to 6,999.99	6,000.00	150.00	75.00	75.00
4	7,000.00 to 7,999.99	7,000.00	175.00	87.50	87.50
5	8,000.00 to 8,999.99	8,000.00	200.00	100.00	100.00
6	9,000.00 to 9,999.99	9,000.00	225.00	112.50	112.50
7	10,000.00 to 10,999.99	10,000.00	250.00	125.00	125.00
8	11,000.00 to 11,999.99	11,000.00	275.00	137.50	137.50
9	12,000.00 to 12,999.99	12,000.00	300.00	150.00	150.00
10	13,000.00 to 13,999.99	13,000.00	325.00	162.50	162.50
11	14,000.00 to 14,999.99	14,000.00	350.00	175.00	175.00
12	15,000.00 to 15,999.99	15,000.00	375.00	187.50	187.50
13	16,000.00 to 16,999.99	16,000.00	400.00	200.00	200.00
14	17,000.00 to 17,999.99	17,000.00	425.00	212.50	212.50
15	18,000.00 to 18,999.99	18,000.00	450.00	225.00	225.00
16	19,000.00 to 19,999.99	19,000.00	475.00	237.50	237.50
17	20,000.00 to 20,999.99	20,000.00	500.00	250.00	250.00
18	21,000.00 to 21,999.99	21,000.00	525.00	262.50	262.50
19	22,000.00 to 22,999.99	22,000.00	550.00	275.00	275.00
20	23,000.00 to 23,999.99	23,000.00	575.00	287.50	287.50
21	24,000.00 to 24,999.99	24,000.00	600.00	300.00	300.00
22	25,000.00 to 25,999.99	25,000.00	625.00	312.50	312.50
23	26,000.00 to 26,999.99	26,000.00	650.00	325.00	325.00
24	27,000.00 to 27,999.99	27,000.00	675.00	337.50	337.50
25	28,000.00 to 28,999.99	28,000.00	700.00	350.00	350.00
26	29,000.00 to 29,999.99	29,000.00	725.00	362.50	362.50
27	30,000.00 and up	30,000.00	750.00	375.00	375.00

Contributions from the public and private sector employers should be remitted on or before the 10th calendar day of the month following the applicable month at any PhilHealth Offices or through Accredited Collecting Agents and their branches nationwide. The remittance of premium contribution by the employer shall be supported by a Quarterly Remittance List to be submitted to PhilHealth not later than 15 calendar days after the end of each calendar quarter.

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 7875 as amended).

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

(Original Signed)
FRANCISCO T. DUQUE III, MD, MSc.
Secretary
President and CEO"

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

(Original Signed)
NORMA L. LIPANA
OIC-Deputy Commissioner
Resource Management Group

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ZBC _____
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FUA _____