

## PENALTIES FOR DELINQUENT, UNDER-REMITTING, NON-REMITTING AND NON-REPORTING EMPLOYERS

All employers are reminded to properly deduct, remit the correct premiums, and report their payments to PhilHealth in accordance to existing rules and regulations on employer contributions and reporting compliance, and to avoid being penalized under PhilHealth Circular No. 003-2015 on the Recovery of Payments for Properly Filed Claims by Employed Members but Without Qualifying Contributions.

Pursuant to Sections 18, 178 and 179 of the Implementing Rules and Regulations of the National Health Insurance Act of 2013, PhilHealth shall be empowered to recover claim payments as well as all unpaid premiums and applicable interests from Delinquent, Under-remitting, Non-remitting and Non-reporting Employers described as follows:

**Delinquent Employers** – employers who have missed payment of the monthly contribution in behalf of all its employees for at least one (1) month within a period of six (6) months;

**Under-remitting Employers** – employers who remitted and reported contributions for all its employees that is less than the amount of premium prescribed by the Corporation and/or employers who remitted the prescribed amount of contribution but did not include all its employees

**Non-remitting Employers** – employers who have not remitted any premium contributions in behalf of its employees from the start of their operations or those who have not paid any premium contributions for six months or more

**Non-reporting Employers** – a registered or unregistered employer who may or may not have remitted premium contributions in behalf of its employees and has not submitted any reports for at least one month within a period of six (6) months

Further, the same IRR prescribes a fine of not less than Five Thousand Pesos (Php5,000.00) but not more than Ten Thousand Pesos (Php10,000.00) multiplied by the total number of employees of the firm for non-remittance, under-remittance or selective remittance of premiums or non-submission or posting of remittance reports. Failure to comply shall authorize PhilHealth to pursue appropriate legal actions.

Further inquiries may be referred to the PhilHealth Action Center at (02) 441-7442 or through any of the PhilHealth Regional, Branch or Local Health Insurance Office.



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