



## Handling of the 1% Differential for the CY 2022 Premium Contribution Schedule for All Direct Contributors - Employed

Pursuant to PhilHealth Board Resolution No. 2713, s. 2022, the premium rate differential of 1% will be collected until December 31, 2022. All Employers who have paid their contributions at 3% premium rate through the Electronic Premium Remittance System (EPRS), are advised of the following:

1. The enhanced EPRS can be accessed beginning September 22, 2022. The corresponding Statement of Premium Account (SPA) for the 1% premium rate differential will be automatically generated per applicable month for all the paid periods. The SPA is computed based on the total amount paid and adjusted accordingly up to the Php 80,000.00 ceiling as may be applicable.
2. The SPAs can be edited to exclude those employees who have resigned or separated during the period aforementioned. In which case, only the employer's share or half of the 1% premium rate will be collected. Once updated, the finalized SPA shall be used for payment through existing online payment channels.
3. For post-audit purposes, employers who edited the auto-generated SPAs are required to submit a certified PDF copy of the Preliminary Employees Premium Remittance List (PEPRL) generated from the EPRS corresponding to the edited SPAs through electronic mail to their assigned accounts officer or to the nearest PhilHealth Local Health Insurance Office.
4. Employers are advised that the finalized SPA and its corresponding remittance list should serve as the basis for payroll preparation to avoid any discrepancies in the payable amount.
5. Employers who have remitted or paid their 1% premium rate adjustment prior to the deployment of the enhanced EPRS shall electronically post such payments, provided that these payments correspond to the amount indicated in the SPA for the applicable months. Otherwise, they shall be required to print and submit the corresponding SPA to their account officers or to the nearest PhilHealth Local Health Insurance Office for validation and reconciliation purposes.

Further inquiries may be referred to the PhilHealth Action Center at Callback Channel: 0917-898-7442, through email at [actioncenter@philhealth.gov.ph](mailto:actioncenter@philhealth.gov.ph) or to the assigned account officers of the employer. Please visit <https://www.philhealth.gov.ph> for additional information.

**(Sgd.) ATTY. ELI DINO D. SANTOS**

Officer-In-Charge

Office of the President and Chief Executive Officer

September 22, 2022

## ELECTRONIC PREMIUM REMITTANCE SYSTEM

### Version 04.04.00.202205

Instructions on SPA generation for the 1% Differential for the CY 2022 Premium Contribution Schedule for All Direct Contributors - Employed

#### Important Reminders:

1. The corresponding Statement of Premium Account (SPA) for the 1% differential will be automatically generated per applicable month for all the paid periods within CY 2022 including those paid in advance.
2. The SPA is computed based on the total amount of premium paid and adjusted accordingly up to the Php 80,000.00 ceiling as applicable.
3. For **unpaid SPAs** computed at 3%, generate a new SPA for the 4% rate.
4. **NEVER** delete a paid SPA.
5. The SPAs will be editable to exclude those employees who have resigned or separated. In which case, only the employer's share or half of the 1% will be collected.

#### Sample 1:

- Employee A has active status with Employer 1 for the period January 2022 – March 2022. Employer 1 has paid the premium at 3% for the same months.
- Employee A resigns by April 2022, Employer 1 reports Employee A as separated.
- EPRS computes for the 1% differential for January 2022 to March 2022. Employee A is included in the list of tagged employees as separated.
- Employer to edit Personal Share of Employee A to "0" for the period January 2022 to March 2022.
- Proceed to VIEW and follow the usual payment process.

#### Sample 2:

- Employee B has active status with Employer 2 for the period January 2022 – March 2022. Employer 2 has paid the premium at 3% for the same months.
- Employee B resigns by April 2022, Employer 2 reports Employee B as separated but deducts the 1% differential from Employee B's last salary.
- EPRS computes for the 1% differential for January 2022 to March 2022. Employee B is included in the list of tagged employees.
- Employer 2 should not edit the Personal Share of Employee B and remit the deducted differential.
- Proceed to VIEW and follow the usual payment process.

#### Sample 3:

- Employee C has active status with Employer 3 for the period January 2022 – August 2022. Employer 3 has paid the premium at 3% until June 2022 and 4% for July 2022.
- Employee C resigns effective September 2022, Employer 3 reports Employee C as separated but has deducted the 1% differential from Employee C's salaries from January to June 2022.
- EPRS computes for the 1% differential for January 2022 to June 2022. Employee C is included in the list of tagged employees.
- Employer 3 should not edit the Personal Share of Employee B and remit the deducted differential.
- Proceed to VIEW and follow the usual payment process.

6. Once updated, the finalized SPA shall be used for payment through existing online payment channels.
7. For post-audit purposes, employers who edited the auto-generated SPAs are required to submit a certified PDF copy of the Premium Remittance List generated from the EPRS corresponding to the edited SPAs which lists those employees tagged with "0" Personal Share. Scanned copies should be sent through electronic mail to their assigned accounts officer or to the nearest PhilHealth Local Health Insurance Office.

8. Employers are reminded that the finalized SPA and its corresponding remittance list should serve as the basis for payroll preparation to avoid any discrepancies in the payable amount.

9. All employers are strongly encouraged to generate the SPA way ahead of the deadline to avoid inconvenience.
10. Payments for the differential shall be accepted until December 31, 2022 with no interest.

#### 11. Premium payments not supported with a SPA will not be accepted.

#### Step-by-step process:

1. Log-in to your EPRS account. Upon successful log-in, a page displaying the "List of SPAs for Generation of 1% Premium Differential for Applicable Year 2022" will be displayed.
2. To generate the SPAs, click the "GENERATE" button.
3. Upon generation, the SPA status will be indicated under the "REMARKS" column. This will either be "Successfully generated SPA differential" or "Successfully tagged SPA without differential" (SPAs paid at 4% prior to the enhancement).
4. On the same page, two buttons are displayed. Click "VIEW" if you want to view the SPA or click "EDIT" if you need to manage the SPA.
  - a. If you chose to VIEW the SPA, you will be re-directed to the SPA for Payment and Posting page. Take note of the SPA Report Type indicated as "Differential." Upon selection, the SPA will be displayed. If there are no information for editing, proceed to the usual payment process.
  - b. If you chose to EDIT the SPA, you will be re-directed to the SPA History Module.
    - i. Click EDIT only if you need to manage the SPA. This will redirect you to the SPA History page.
    - ii. On the SPA History page, choose the SPA you want to edit and click the "pencil" icon located at the last column. Once clicked, a message box will appear for confirmation. If you want to proceed with editing, click "OK."
    - iii. If you choose to proceed to edit the SPA, a page will appear which lists all the tagged employees as "Separated" in the current baseline list previously reported as "Active" in the particular paid applicable period.
    - iv. "Select All" if all listed employees are confirmed to be separated or no earning for the period or you may tick each box if not all employees have been separated. Once editing has been completed, click "PREVIEW."
    - v. If the employee you are looking for is not in the list, please update the status to SP or NE under the remittance management module.
    - vi. A dialog box will appear showing the employees whose Personal Share have been set to "0." **Please REVIEW CAREFULLY, once finalized, the information cannot be reverted.**
    - vii. Once reviewed and finalized, click 'GENERATE SPA' to proceed to SPA History. The new amount should appear on the "TOTAL AMOUNT" column.
    - viii. Proceed to payment.
    - ix. Once paid, generate the Premium Remittance List.
    - x. Sign over the printed name of the persons who prepared and certified the report.
    - xi. Submit an electronic copy to the assigned Account Officer or the Local Health Insurance Office.

Further inquiries may be referred to the assigned Account Officers or the nearest PhilHealth Office.