NATIONAL ADMINISTRATIVE REGISTER · AUGUST 5, 2015

MODIFIED COMPUTATION OF INTERESTS AND/OR SURCHARGES ON DELAYED EMPLOYER REMITTANCES

PhilHealth Circular No. 019-2015, August 05, 2015

Read online (full-text search, related cases, audio case brief): https://batas.org/library/fa2546cf288e/

Adopted: 05 August 2015
Date Filed: 20 August 2015
Starting the applicable month of August 2015, interests and/or surcharges for late payments by employers both in the government and private sectors shall be computed as follows:

Interest/surcharge

=

remittable amount x 2% x number of months delayed or P200.00, whichever is higher

Where:

Remittable amount is the total premium contributions due, inclusive of interests and/or surcharges incurred from the previous month/s' late payment of contributions.

Number of months delayed shall be computed by counting the number of months starting from the day immediately after the deadline to the actual date of remittance, inclusive of Saturdays, Sundays and holidays. A fraction of a month shall be computed as one whole month delayed; i.e. premium contribution delayed for 1 day shall already be considered a delay for one month.

This is pursuant to Section 16(v) of Republic Act 7875 as amended which provides that "notwithstanding the provisions of any law to the contrary, to impose interest and/ or surcharges of not exceeding three percent (3%) per month, as may be fixed by the Corporation, in case of any delay in the remittance of contributions which are due within the prescribed period by an employer, whether public or private."

This Circular shall take effect fifteen (15) days after its publication in any newspaper of general circulation, and shall be deposited with the National Administrative Register at the University of the Philippines Law Center.

All provisions of previous issuances which are consistent and not affected by this Circular shall remain in full force and effect.

Please be guided accordingly.

(SGD) ALEXANDER A. PADILLA
President and CEO

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