Republic of the Philippines
Department of Education
REGION VIII
SCHOOLS DIVISION OF NORTHERN SAMAR

Office of the Schools Division Superintendent

November 16, 2026

DIVISION MEMORANDUM
No. 478, s. 2026

DISSEMINATION AND IMPLEMENTATION OF THE GUIDELINES ON THE NON-DEDUCTION OF PHILHEALTH PERSONAL CONTRIBUTIONS OF SOLO PARENTS AND PERSONS WITH DISABILITY (PWDs)

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Public Schools District Supervisors
Unit Heads
Elementary and Secondary School Heads
Teaching and Non-Teaching Personnel
Others Concerned

1. Attached is the **Memorandum** issued by Wilfredo E. Cabral, Undersecretary of Human Resource and Organizational Development, and Infrastructure, entitled **Guidelines on the Non-Deduction Of Philhealth Personal Contributions Of Solo Parents And Persons With Disability (PWDs)**

2. All concerned are hereby directed to observe and comply with the provisions of the attached issuance.

3. Immediate dissemination of and compliance with this Memorandum are desired.

GAUDENCIO C. ALJIBE JR., PhD, CESO V
Schools Division Superintendent

RELEASED
Date: 18 NOV 2026

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Republika ng Pilipinas

Department of Education

OFFICE OF THE UNDERSECRETARY

MEMORANDUM

TO : Regional Directors
Schools Division Superintendents
All Others Concerned

FROM : **WILFREDO E. CABRAL**
Undersecretary, Human Resource and Organizational Development, and Infrastructure

EDSON BYRON K. SY
Undersecretary, Finance

SUBJECT : **GUIDELINES ON THE NON-DEDUCTION OF PHILHEALTH PERSONAL CONTRIBUTION OF SOLO PARENTS AND PERSONS WITH DISABILITY (PWDs)**

DATE : 30 October 2026

Pursuant to Republic Act (RA) No. 11861 otherwise known as the "*Expanded Solo Parents Welfare Act*" and RA No. 11228 otherwise known as "*An Act Providing for the Mandatory PhilHealth Coverage for all Persons with Disability (PWDs), Amending for the Purpose Republic Act no. 7277, as Amended, Otherwise Known as the "Magna Carta for Persons with Disability*" and their respective Implementing Rules and Regulations, as operationalized through **PhilHealth Circular No. 2026-0015** and **PhilHealth Circular No. 2026-0017**, qualified Solo Parents and Persons with Disability (PWDs) employed by the Department of Education (DepEd) are entitled to government-subsidized premium contributions under the National Health Insurance Program (NHIP).

Under these laws, the PhilHealth premium contributions of qualified employed Solo Parents and PWDs shall be equally shared by the DepEd and the National Government. Accordingly, **the portion corresponding to the employee's personal share shall be shouldered by the National Government and shall not be deducted from the employee's salary**, subject to compliance with the applicable registration, documentation, and verification requirements prescribed by PhilHealth.

To ensure consistent implementation across the DepEd Central Office, Regional Offices, Schools Division Offices (SDOs), and Implementing Unit (IU) High Schools, this Memorandum establishes the procedures and responsibilities of concerned offices in relation to the submission of documentary requirements, processing of employer

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certifications, validation of membership classifications, and implementation and monitoring of the non-deduction of personal PhilHealth premium contributions for qualified DepEd personnel starting November 2026.

I. Coverage and General Guidelines

These guidelines shall apply to all qualified teaching and non-teaching personnel of DepEd who are classified as Solo Parents or PWDs.

The following general guidelines shall govern the implementation of these provisions:

1. The employee's share of the PhilHealth premium contribution shall not be deducted from the salary of qualified personnel whose membership and eligibility have been duly verified by PhilHealth.
2. DepEd shall continue to pay and remit its corresponding employer share of the PhilHealth premium contribution in accordance with the applicable PhilHealth contribution rates, schedule, and remittance guidelines.
3. The non-deduction shall be subject to the submission of the prescribed documentary requirements and compliance with the applicable PhilHealth registration, membership updating, and verification procedures.
4. Personnel who qualify as both Solo Parents and PWDs shall retain their applicable membership classification in accordance with PhilHealth guidelines. Their corresponding membership details under both classifications shall be properly recorded and updated in their PhilHealth membership records, subject to the applicable validation, classification and tagging procedures.

II. Availment Process and Documentary Requirements

Personnel qualified to avail of the non-deduction of their personal PhilHealth contribution shall submit the required documents directly to their respective Human Resource Management Officers (HRMOs).

A. Documentary Requirements

Required Documents from Employee	HRMO Responsibility
SOLO PARENTS[1]	
1. Duly accomplished **PhilHealth Member Registration Form (PMRF)** (Write "Solo Parent" subtype and Solo Parent Identification Card (SPIC) Number under *Indirect Contributor* in Part IV).	Accomplish and sign the prescribed **Annex A: Employer Certification of Solo Parent Employees**

[1] **Frequently Asked Questions (FAQs) of PhilHealth Circular No. 2026-0015**: Coverage of Solo Parents and Their Children or Dependents to the National Health Insurance Program (NHIP), accessed from: https://www.philhealth.gov.ph/circulars/2026/TS-PC-2026-0015-ENGLISH.pdf

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2. Clear photocopy of valid **SPIC** (Front and Back). 3. Printed copy of the employee's **Solo Parent ID System (SPIS)** record (where available). 4. Accomplished and signed Data Privacy Consent Form (Enclosure A)	
PERSONS WITH DISABILITIES (PWDs)[2]	
1. Duly accomplished **PMRF**. 2. Clear photocopy of valid **PWD Identification Card** issued by the Persons with Disability Affairs Office (PDAO), Local Government Unit (LGU), or Unified Persons with Disability Identification System record. 4. Accomplished and signed Data Privacy Consent Form (Enclosure A)	Accomplish and sign the prescribed **Annex A: Employer Certification on the Employment of PWD**

B. Role of HRMOs

1. The HRMOs shall receive and check the completeness of documentary requirements submitted by qualified personnel. They shall likewise verify the authenticity and validity of the submitted SPIC or PWD ID against official LGU/PDAO registries or UPWDIS/Department of Social Welfare and Development Solo Parent Identification System databases.

2. The HRMOs shall accomplish and sign the required Employer Certification of Solo Parents and PWD employees of DepEd. The certification shall be transmitted to the nearest PhilHealth Local Health Insurance Office through DepEd's PhilHealth Employers' Engagement Representative, in coordination with the assigned PhilHealth Accounts Information Management Specialist.

3. Upon receipt of PhilHealth's confirmation/verification report (Annex B), the HRMOs shall issue an internal notice to the Regional Payroll Servicing Unit/Payroll Unit to implement payroll non-deduction.

C. Submission Deadline and Effectivity

1. Qualified personnel shall submit the complete documentary requirements, including a valid SPIC or PWD ID, as applicable, **only once** to their respective HRMOs **on or before the 30th day of applicable month**, for availment of the non-deduction of their PhilHealth premium contributions. Subsequent submissions shall no longer be required, provided that the submitted ID remains valid.

[2] **Frequently Asked Questions (FAQs) of PhilHealth Circular No. 2026-0017**: Coverage of Persons with Disabilities in the National Health Insurance Program (NHIP), accessed from: **https://www.philhealth.gov.ph/circulars/2026/TS-PC-2026-0017_English.pdf**

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Upon expiration of their SPIC or PWD ID, qualified personnel shall be responsible for renewing their respective IDs and submitting a valid copy of the renewed ID to their HRMOs. Failure to submit a valid ID may result in the discontinuance of the non-deduction of PhilHealth premium contributions and the reinstatement of the corresponding premium deductions.

2. Applications received within the prescribed submission period shall be processed for implementation of the non-deduction in the succeeding month's payroll, subject to the completion of the required PhilHealth registration, validation and verification procedures.

3. Application submitted beyond the prescribed timeline shall be processed in the succeeding monthly cycle, with the corresponding non-deduction to take effect in the following month's payroll.

III. Responsibilities of Regional and School Division Offices

Regional Directors and Schools Division Superintendents shall:

1. Ensure the immediate dissemination of these guidelines to all teaching and non-teaching personnel under their respective jurisdiction and encourage qualified personnel to avail of the benefit;

2. Direct their respective HRMOs and Payroll Units to provide the necessary assistance to qualified personnel, facilitate the submission and processing of documentary requirements, and ensure the timely implementation of the non-deduction for verified personnel; and

3. Monitor the status of applications, PhilHealth verification, and implementation of payroll adjustments within their respective offices to ensure compliance with these guidelines.

All concerned offices shall ensure that the collection and processing of personal information and sensitive personal information obtained in connection with the implementation of these Guidelines are carried out strictly in accordance with Republic Act No. 10173, otherwise known as the "Data Privacy Act of 2012" and its Implementing Rules and Regulations, and other applicable National Privacy Commission issuances. All information collected shall be treated with strict confidentiality and handled in accordance with the data privacy and protection requirements prescribed under the said law and applicable regulations.

For strict compliance and guidance.

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Enclosure A:

Data Privacy Consent Form

For the Processing of Personal and Sensitive Personal Information in Connection with the Availment of Non-Deduction of PhilHealth Premium Contributions

Pursuant to Republic Act No. 10173, otherwise known as the Data Privacy Act of 2012, its Implementing Rules and Regulations, and other applicable issuances of the National Privacy Commission (NPC), the Department of Education (DepEd) is committed to protecting the privacy and ensuring the confidentiality of personal information and sensitive personal information collected in connection with the implementation of the Guidelines on the Non-Deduction of PhilHealth Premium Contributions.

I hereby acknowledge and understand that, in connection with my application for and availment of the benefit under the said Guidelines, DepEd may collect and process my personal information and sensitive personal information, including information and details contained in my Solo Parent Identification Card (SPIC) or Person with Disability (PWD) ID and other supporting documents submitted.

By signing this form, I voluntarily consent to the collection, use, processing, storage, and disclosure of my personal data for lawful and declared purposes related to the verification of my eligibility, processing, implementation, and monitoring of the non-deduction of my PhilHealth premium contributions.

I understand and acknowledge that:

1. My personal information and sensitive personal information shall be processed in accordance with the Data Privacy Act of 2012, its Implementing Rules and Regulations, and other applicable data privacy regulations;
2. My information shall be treated with strict confidentiality and protected through appropriate safeguards against unauthorized access, disclosure, or processing;
3. My information shall be accessed and processed only by authorized personnel and retained only for as long as necessary to fulfill the declared purposes or as required by applicable laws, rules, and regulations; and
4. I may exercise my rights as a data subject under the Data Privacy Act of 2012, including the right to access, correct, and withdraw my consent, subject to applicable legal limitations and requirements.

I hereby affirm that I have read and understood the foregoing provisions and voluntarily give my consent to the processing of my personal information and sensitive personal information for the purposes stated herein.

EMPLOYEE INFORMATION

Name: _____

Office/Division/Unit: _____

Position/Designation: _____

Regional Office/Schools Division Office: _____

Type of Identification Submitted:

☐ Solo Parent Identification Card (SPIC)

☐ Person with Disability (PWD) ID

CONSENT AND CONFORMITY

Signature over Printed Name: _____

Date Signed: _____

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