

# Legal Obligations of Commercial and Industrial Establishments to Provide Medical and Dental Care

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Health Service Corporation

Legal Requirements	Number of Employees				
	Less than 30	30-100	101-200	201-300	300 and over
1. Care for job-incurred accidents and disease: (Reference: Republic Act No. 772)	x	x	x	x	x
(a) Medical services and supplies	x	x	x	x	x
(b) Surgical services and supplies	x	x	x	x	x
(c) Dental services and supplies	x	x	x	x	x
(d) Hospitalization and treatment	x	x	x	x	x
(e) Completion of Workmen's Compensation Forms	x	x	x	x	x
2. Emergency medical and dental care (Reference: Republic Act No. 1054)	x	x	x	x	x
(a) Stock of emergency medicines	x	x	x	x	x
(b) Stock of emergency dental medicines	x	x	x	x	x
(c) Nurse	—	x	x	x	—
(d) Medical consultant	—	x	x	—	—
(e) Dental consultant	—	x	x	—	—
(f) Dispensary	—	—	—	—	—
(g) Retained physician	—	—	—	x	—
(h) Retained dentist	—	—	—	x	—
(i) Permanent physician	—	—	—	—	x
(j) Permanent dentist	—	—	—	—	x
(k) Infirmary or emergency hospital	—	—	—	—	x
(l) Dental clinic	—	—	—	—	x
3. Yearly medical (physical) examination of all employees and laborers	—	x	x	x	x
4. Yearly dental examinations of all employees and laborers	—	x	x	x	x

5. Detailed monthly reports of medical and dental services . . . . . x x x x x
6. Detailed annual reports of medical and dental services . . . . . x x x x x

THIRD CONGRESS OF THE REPUBLIC OF THE PHILIPPINES  
First Session S. No. 89  
(REPUBLIC ACT NO. 1054)

AN ACT TO REVISE AND CONSOLIDATE THE PROVISIONS OF ACT NUMBERED THREE THOUSAND NINE HUNDRED SIXTY-ONE, AS AMENDED, RELATIVE TO FREE EMERGENCY MEDICAL TREATMENT, AND REPUBLIC ACT NUMBERED TWO HUNDRED THIRTY-NINE, RELATIVE TO FREE EMERGENCY DENTAL TREATMENT, FOR EMPLOYEES AND LABORERS OF COMMERCIAL, INDUSTRIAL AND AGRICULTURAL ESTABLISHMENTS.

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

### EXTRACT

SECTION I.

(a) If the number of employees and laborers, is not less than thirty nor more than two hundred, the owner, lessee, or operator shall keep a stock of emergency medicines under the charge of a nurse for the use of his employees and laborers, and shall furnish free emergency medical and dental attendance to them, except when, within a radius of one kilometer from the commercial, industrial, or agricultural establishment there is a public dispensary furnishing medicine free of charge to poor applicants or a pharmacy where the employer can buy the same for the purposes of this Act, the keeping in stock of emergency medicines shall not be necessary to do so, in the discretion of the Secretary of Labor or his authorized representatives; provided, however, that this exemption shall not apply in cases where the number of employees and laborers exceeds one hundred but is not greater than two hundred.

(b) When the number of employees and laborers exceeds two hundred but is not greater than three hundred, the owner, lessee, or operator in addition to keeping a stock of emergency medicines under the charge of a nurse shall employ the services of a permanent or retained physician and a permanent or retained dentist for the benefit of employees and laborers, provide a room of strong materials, properly ventilated, and adequate enough to meet cases of emergency.

(c) When the number of employees exceeds three hundred, the owner, lessee, or operator in addition to keeping a stock of medicines and employing in full the services of a physician and a dentist for the purposes specified in the preceding two subsections, shall maintain a dental clinic and an infirmary or emergency hospital of sufficient capacity of one bed for each hundred employees, except where this shall be unnecessary because of the existence of a dental clinic and of a hospital in the place, at a distance not greater than two kilometers from the commercial, industrial, or agricultural establishment. In such cases, the owner, lessee, or operator may enter into an agreement with said dental clinic and hospital to reserve the necessary number of beds for the purposes specified in this subsection; provided, that the number of beds may be increased to three for each two hundred laborers and employees according to the nature of the establishment, at the discretion of the Secretary of Labor.

SECTION 8. This Act shall take effect three months after its approval.  
Approved: June 12, 1954.

## Income Tax Statistics, 1953

### 1953 CORPORATION INCOME TAX ASSESSMENTS BY KIND OF BUSINESS Bureau of Internal Revenue

Kind of Business	Number of Returns	Total Tax Due
Gas-oil distributing companies	3	₱ 7,515,970.00
Insurance companies	74	1,397,727.00
Manufacturing companies	214	12,416,225.67
General merchandise companies	513	8,302,588.00
Real estate companies	69	1,584,295.00
Banking-Finance institutions	53	6,687,560.00
Mining companies	38	5,232,589.00
Amusement companies	65	397,183.36
Public utility companies	62	282,854.00
Land, sea, air transportation companies	109	1,696,645.00
Educational institutions	207	272,334.75
Agencies	21	62,673.00
Agricultural companies	106	1,639,190.00
Apartments, hotels	10	21,841.00
Bakeries, groceries	18	7,984.00
Brokerage companies	22	129,683.00
Construction companies	29	186,867.00
Drug stores	14	120,324.00
Accounting and law firms	2	323.00
Hospitals-maternity clinics	11	49,164.00

Lumber mills	82	1,976,980.00
Sugar and rice mills	46	3,945,955.00
Publication companies	38	1,077,440.00
Rentals	93	2,285,148.00
Others	353	10,832,919.00
Unspecified	48	4,814,909.00
<b>Total</b>	<b>2,263</b>	<b>₱27,937,433.78</b>

### 1953 INDIVIDUAL INCOME TAX ASSESSMENTS BY NATIONALITY Bureau of Internal Revenue

Nationalities	Number of Returns	Tax Due
Filipino	43,684	₱15,927,769.64
Chinese	11,167	4,577,972.15
American	2,077	6,189,788.25
Spanish	729	1,787,900.00
British	389	1,243,917.65
French	44	164,224.00
Swiss	161	664,168.19
Indian	284	67,471.00
Italian	51	28,459.57
Others	978	2,570,982.71
<b>Total</b>	<b>59,564</b>	<b>₱33,223,353.16</b>