

CHECKLIST OF DOCUMENTARY REQUIREMENTS

Contribution Penalty Condonation, Delinquency Management and Restructuring Program for Business Employers

I. BASIC DOCUMENTS

DOCUMENT	NO. OF COPIES
1. Duly accomplished Application for Contribution Penalty Condonation, Delinquency Management and Restructuring Program Form	2
2. Valid Identification Cards/Documents of business employer as per SSS Circular Nos. 2018-017 & 2021-018	2
3. Income Tax Return (ITR) with attached Audited Financial Statements (FS), if applicable, stamped received by the Bureau of Internal Revenue for the corresponding year or years covering the delinquency	2

II. BUSINESS REGISTRATION DOCUMENTS

A. For Partnerships

DOCUMENT	NO. OF COPIES
1. Certified True Copies of Articles of Partnership	2
2. Duly Notarized certification signed by the General/Managing Partner/s naming the authorized partner who will sign and apply for the Program on behalf of the employer	2
3. In case of closure/termination/cessation of operation, any of its former partner/managing head shall sign the application and submit the following:	
3.1. Duly notarized Undertaking to settle the principal amount of delinquency and interest in his/her personal capacity	2
3.2. Any of the following, whichever is applicable:	
a. Employer Data Change Request (EDCR) – SS Form R8, stamped received by the SSS or Notification of Business Termination filed with the Local Government Unit	2
b. Certificate of Closure from the Barangay where the business is located	2
c. Original Partnership Dissolution Agreement or Notice of Dissolution for Partnerships	2
d. BIR Form No. 1905 duly received by BIR	2

B. For Corporations

DOCUMENT	NO. OF COPIES
1. Certified True Copies of General Information Sheet (GIS) or Articles of Incorporation	2
2. Duly notarized Secretary's Certificate stating that the Board of Directors/Trustless in its Resolution, has authorized a corporate officer to apply for the condonation program and to sign all documents related thereto on behalf of the employer with the name and position of the authorized person stated in the certificate	2
3. In case of closure/termination/cessation of operation, any of its former director/trustee head shall sign the application and submit the following:	
3.1. Duly notarized Undertaking to settle the principal amount of delinquency and interest in his/her personal capacity	2
3.2. Any of the following, whichever is applicable:	
a. Employer Data Change Request (EDCR) – SS Form R8, stamped received by the SSS or Notification of Business Termination filed with the Local Government Unit	2
b. Certificate of Closure from the Barangay where the business is located	2
c. BIR Form No. 1905 duly received by BIR	2

C. For Cooperatives

DOCUMENT	NO. OF COPIES
1. Certified True Copies of General Information Sheet (GIS) or Articles of Cooperation	2
2. Duly notarized Secretary's Certificate stating that the Board of Directors/Trustees in its Resolution has authorized corporate officer to apply for the condonation program and to sign documents related thereto on behalf of the employer with the name and position of the authorized person stated in the certificate	2
3. In case of closure/termination/cessation of operation, any of its former director/trustee shall sign the application and submit the following:	
3.1. Duly notarized Undertaking to settle the principal amount of delinquency and interest in his/her personal capacity	2
3.2. Any of the following, whichever is applicable:	
a. Employer Data Change Request (EDCR) – SS Form R8, stamped received by the SSS or Notification of Business Termination filed with the Local Government Unit	2
b. Certificate of Closure from the Barangay where the business is located	2
c. BIR Form No. 1905 duly received by BIR	2

D. For Single Proprietorship

DOCUMENT	NO. OF COPIES
Sworn Statement/Affidavit on the reason/s for the inability to pay the assessed delinquency/ies without fault on its part.	2

III. PAYMENT REQUIREMENTS

A. For Full Payment

DOCUMENT	NO. OF COPIES
Official Receipt of the full payment of Employee Compensation (EC) Contributions and penalty delinquency/ies, if applicable	2

B. For Installment Payment

DOCUMENT	NO. OF COPIES
1. Official Receipt of the full payment of EC Contributions and penalty delinquency/ies, if applicable	2
2. Official Receipt of the full payment of the down payment which shall not be less than 5% of the total amount of delinquency	2
If total delinquency is Php 50,000.00 and below net of down payment and without PDCs	
Duly notarized Undertaking executed by the employer in favor of SSS to pay delinquencies	2
If PDCs are issued by the Third Party (For Single Proprietorship)	
Notarized Joint Undertaking executed by both the Employer and the Third Party in favor of SSS	2