



Republic of the Philippines
SOCIAL SECURITY SYSTEM

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CIRCULAR NO. 2015-009

TO : ALL SSS MEMBERS

SUBJECT : INCREASE IN SS FUNERAL BENEFIT FROM THE FIXED AMOUNT OF P20,000.00 TO VARIABLE AMOUNT RANGING FROM P20,000 TO P40,000

To provide a more meaningful benefit to SSS members and the beneficiaries, the President of the Philippines, Benigno S. Aquino III, approved the increase in SS funeral benefit from a fixed amount of P 20,000 to a variable amount ranging from a minimum of P 20,000 to a maximum of P 40,000.

The amount of funeral benefit shall be computed as follows:

P20,000 + (0.5% x Number of Contributions x Average Monthly Salary Credit)

but not to exceed P40,000.

where:

- *Number of Contributions* is the total number of contributions paid up to the month of contingency; and
- *Average Monthly Salary Credit (AMSC)* is the higher of:
 - the result obtained by dividing the sum of the last sixty (60) monthly salary credits immediately preceding the semester of contingency by sixty (60); or
 - the result obtained by dividing the sum of all the monthly salary credits prior to the semester of contingency by the number of monthly contributions paid in the same period.

For a member to qualify for a funeral benefit beyond P20,000, he should have a higher number of contributions and/or Monthly Salary Credit as shown in the attached **Annex A** on the "Number of Monthly Contributions Required for Varied Funeral Benefit Amounts, Given the AMSC of the Member". Also attached is **Annex B** for the sample computations.

The said increase shall be effective for all funeral benefit claims with date of contingency not earlier than **01 August 2015**.

Please be guided accordingly.


EMILIO S. DE QUIROS, JR.
President and CEO

26 JUN 2015

Date

(Policies – Funeral)

Table 1.
Variable Funeral Benefit
Number of Monthly Contributions Required for Varied Funeral Benefit Amounts,
Given the AMSC of a Member

Funeral Benefit	AMSC	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	15,500	16,000
20,000-20,999		1 - 199	1 - 99	1 - 66	1 - 49	1 - 39	1 - 33	1 - 28	1 - 24	1 - 22	1 - 19	1 - 18	1 - 16	1 - 15	1 - 14	1 - 13	1 - 12	1 - 12
21,000-21,999		200 - 399	100 - 199	67 - 133	50 - 99	40 - 79	34 - 66	29 - 57	25 - 49	23 - 44	20 - 39	19 - 36	17 - 33	16 - 30	15 - 28	14 - 26	13 - 25	13 - 24
22,000-22,999		>=400	200 - 299	134 - 199	100 - 149	80 - 119	67 - 99	58 - 85	50 - 74	45 - 66	40 - 59	37 - 54	34 - 49	31 - 46	29 - 42	27 - 39	26 - 38	25 - 37
23,000-23,999			300 - 399	200 - 266	150 - 199	120 - 159	100 - 133	86 - 114	75 - 99	67 - 88	60 - 79	55 - 72	50 - 66	47 - 61	43 - 57	40 - 53	39 - 51	38 - 49
24,000-24,999			400 - 499	267 - 333	200 - 249	160 - 199	134 - 166	115 - 142	100 - 124	89 - 111	80 - 99	73 - 90	67 - 83	62 - 76	58 - 71	54 - 66	52 - 64	50 - 62
25,000-25,999			>=500	334 - 399	250 - 299	200 - 239	167 - 199	143 - 171	125 - 149	112 - 133	100 - 119	91 - 109	84 - 99	77 - 92	72 - 85	67 - 79	65 - 77	63 - 74
26,000-26,999				400 - 466	300 - 349	240 - 279	200 - 233	172 - 199	150 - 174	134 - 155	120 - 139	110 - 127	100 - 116	93 - 107	86 - 99	80 - 93	78 - 90	75 - 87
27,000-27,999				467 - 533	350 - 399	280 - 319	234 - 266	200 - 228	175 - 199	156 - 177	140 - 159	128 - 145	117 - 133	108 - 123	100 - 114	94 - 106	91 - 103	88 - 99
28,000-28,999				>=534	400 - 449	320 - 359	267 - 299	229 - 257	200 - 224	178 - 199	160 - 179	146 - 163	134 - 149	124 - 138	115 - 128	107 - 119	104 - 116	100 - 112
29,000-29,999					450 - 499	360 - 399	300 - 333	258 - 285	225 - 249	200 - 222	180 - 199	164 - 181	150 - 166	139 - 153	129 - 142	120 - 133	117 - 129	113 - 124
30,000-30,999					500 - 549	400 - 439	334 - 366	286 - 314	250 - 274	223 - 244	200 - 219	182 - 199	167 - 183	154 - 169	143 - 157	134 - 146	130 - 141	125 - 137
31,000-31,999					>=550	440 - 479	367 - 399	315 - 342	275 - 299	245 - 266	220 - 239	200 - 218	184 - 199	170 - 184	158 - 171	147 - 159	142 - 154	138 - 149
32,000-32,999						480 - 519	400 - 433	343 - 371	300 - 324	267 - 288	240 - 259	219 - 236	200 - 216	185 - 199	172 - 185	160 - 173	155 - 167	150 - 162
33,000-33,999						520 - 559	467 - 499	372 - 399	325 - 349	289 - 311	260 - 279	237 - 254	217 - 233	200 - 215	186 - 199	174 - 186	168 - 180	163 - 174
34,000-34,999						>=560	500 - 533	400 - 428	350 - 374	312 - 333	280 - 299	255 - 272	234 - 249	216 - 230	200 - 214	187 - 199	181 - 193	175 - 187
35,000-35,999							>=534	429 - 457	375 - 399	334 - 355	300 - 319	273 - 290	250 - 266	231 - 246	215 - 228	200 - 213	194 - 206	188 - 199
36,000-36,999								458 - 485	400 - 424	356 - 377	320 - 339	291 - 309	267 - 283	247 - 261	229 - 242	214 - 226	207 - 219	200 - 212
37,000-37,999								486 - 514	425 - 449	378 - 399	340 - 359	310 - 327	284 - 299	262 - 276	243 - 257	227 - 239	220 - 232	213 - 224
38,000-38,999								515 - 542	450 - 474	400 - 422	360 - 379	328 - 345	300 - 316	277 - 292	258 - 271	240 - 253	233 - 245	225 - 237
39,000-39,999								>=543	475 - 499	423 - 444	380 - 399	346 - 363	317 - 333	293 - 307	272 - 285	254 - 266	246 - 258	238 - 249
40,000								>=500	>=500	>=445	>=400	>=364	>=334	>=308	>=286	>=267	>=259	>=250

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I. FORMULATION

$$\text{Php}20,000.00 + (0.005 \times \text{Number of Contributions} \times \text{AMSC})$$

*AMSC – Average Monthly Salary Credit

II. SAMPLE COMPUTATIONS :

Examples	Minimum Funeral Benefit (1)	(2)	No. of Contributions (3)	AMSC (4)	Additional Funeral Benefit (5) = (2)x(3)x(4)	Total Funeral Benefit (6) = (1) + (5)
At least 1 contribution @Php1,000 AMSC	Php20,000.00	.005	1	Php1,000.00	Php5.00	Php20,005.00
21 years of employment @Php4,000 AMSC	Php20,000.00	.005	250	Php4,000.00	Php5,000.00	Php25,000.00
27 years of employment @Php6,000 AMSC	Php20,000.00	.005	334	Php6,000.00	Php10,020.00	Php30,020.00
41 years of employment @Php14,000 AMSC	Php20,000.00	.005	500	Php6,000.00	Php15,000.00	Php35,000.00
20 years of employment @Php14,000 AMSC	Php20,000.00	.005	250	Php14,000.00	Php17,500.00	Php37,500.00
20 years of employment @Php16,000 AMSC	Php20,000.00	.005	250	Php16,000.00	Php20,000.00	Php40,000.00