



Republic of the Philippines
SOCIAL SECURITY SYSTEM

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CIRCULAR NO. 2022-004

TO : EMPLOYERS, COVERAGE AND COLLECTION PARTNERS AND INDIVIDUAL MEMBERS (SELF-EMPLOYED, LAND-BASED OVERSEAS FILIPINO WORKERS, VOLUNTARY MEMBERS AND NON-WORKING SPOUSES) IN AREAS AFFECTED BY TYPHOON ODETTE

SUBJECT : EXTENSION OF DEADLINE OF REMITTANCE OF CONTRIBUTIONS

In view of Proclamation No. 1267 dated 21 December 2021 declaring a State of Calamity in Regions IV-B (MIMAROPA), VI (Western Visayas), VII (Central Visayas), VIII (Eastern Visayas), X (Northern Mindanao), and XIII (CARAGA) due to Typhoon Odette (international code name: Rai) for a period of one (1) year, unless sooner lifted, issued by the Office of the President of the Philippines, the Social Security Commission (SSC) under its Resolution No. 50-s.2022 dated 26 January 2022, pursuant to Section (4)(a)(1) and Section 22(a) of the Social Security Act of 2018, approved the extension of the deadline of remittance of contributions by the employers (Business and Household), Coverage and Collection Partners (CCPs¹) and Individual Members (self-employed, land-based overseas Filipino workers, voluntary members and non-working spouses) as follows:

Type of Payor	Deadline of Remittance
Employers (including Household Employers)	Contributions for the applicable months of November 2021 and December 2021 may be paid on or before 28 February 2022.
CCPs, Self-Employed, Land-Based Overseas Filipino Workers, Voluntary Members and Non-working Spouses	Contributions for the applicable months of October, November and December or the fourth quarter of the Year 2021 may be paid on or before 28 February 2022.

Provided that:

1. No contributions paid retroactively by self-employed, land-based overseas Filipino workers, voluntary member or non-working spouse shall be used in determining his/her eligibility to any benefit arising from a contingency wherein the date of payment is within or after the semester of contingency;
2. The payment deadlines of employers for applicable months after December 2021 and of a self-employed, land-based overseas Filipino workers,

¹ CCPs are SSS partners mainly for coverage of self-employed workers (e.g., Partner Agents referring to Cooperatives/Microfinance Non-Government Organizations / Organized Groups; AlkanSSSyA Program Partners; Contribution Subsidy Providers; KaltaSSS Collect Program Partners).

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voluntary member or non-working spouse for applicable months and/or quarters after December 2021 as prescribed under SSS Circular No. 2019-012 dated 06 August 2019 shall apply;

3. In case payment deadline falls on Saturday, Sunday or holiday, payment may be made the next working day;
4. For employers with approved installment proposals under the following, their post-dated checks which fall due in December 2021 and January 2022 shall be deposited on or before 28 February 2022:
 - a. Circular No. 2011-002 (Revised Guidelines on the Installment Payment Schemes for Employers) dated 16 February 2011;
 - b. Circular No. 2018-008 (Amendment to Circular No. 2017-009 dated 2 October 2017 and Circular No. 2011-002 dated 16 February 2011 [Revised Guidelines in the Installment Payment Scheme for Employers under SSC Resolution No. 976-s.2010 dated 8 December 2010] and Creation of the Employers Delinquency Review Committee) dated 22 March 2018;
 - c. Circular No. 2019-004 (Condonation and Non-Imposition of Penalties on Delinquent Social Security Contributions) dated 15 March 2019;
 - d. Circular No. 2021-015 (Pandemic Relief and Restructuring Program 2 – Condonation of Penalties on Social Security (SS) Contributions) dated 15 November 2021; and
 - e. ECC and SSS Joint Circular No. 01, s. 2021 (Guidelines on the Enhanced Installment Payment Program Under Program 3 of the Pandemic Relief and Restructuring Program (PRRP 3) dated 16 November 2021.

All provisions of other Circulars and issuances which are not consistent with the above are hereby repealed or amended accordingly.

This Circular shall take effect immediately following its publication in a newspaper of general circulation and registration and filing of three (3) copies of the published Circular with the Office of the National Administrative Register.

Please be guided accordingly.


AURORA C. IGNACIO
President and CEO



09 FEB 2022

Date

(Policy – Collection)
Prepared by: BPO Coverage, Collection and Accounts Management