

Republic of the Philippines SOCIAL SECURITY SYSTEM

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CIRCULAR NO. 2022 - 023

TO

BUSINESS AND HOUSEHOLD EMPLOYERS, COVERAGE AND COLLECTION PARTNERS (CCPs) AND INDIVIDUAL MEMBERS (SELF-EMPLOYED, NON-WORKING SPOUSE, VOLUNTARY MEMBERS) IN THE AREAS OF NORTHWESTERN LUZON (ABRA, ILOCOS NORTE, ILOCOS SUR, MOUNTAIN PROVINCE, KALINGA,

AND BENGUET)

SUBJECT

EXTENSION OF DEADLINE OF REMITTANCE OF CONTRIBUTIONS

Pursuant to Sections 4(a)(1) and 22(a) of Republic Act No. 11199 or the Social Security Act of 2018, the Social Security Commission per its Resolution No. 596-s.2022 dated 06 September 2022, approved the extension of deadline of remittance of contributions in areas in Northwestern Luzon (Abra, Ilocos Norte, Ilocos Sur, Mountain Province, Kalinga, and Benguet), due to the destruction caused by a magnitude 7.0 earthquake that hit the region last 27 July 2022, as follows:

Type of Payor	Applicable Months	Deadline of Remittance
Business Employers	June 2022 and July 2022	30 September 2022
Household Employers	April 2022, May 2022 and June 2022	
CCPs and Individual Members (Self-Employed, Non-Working Spouse and Voluntary Members)	April 2022, May 2022 and June 2022	

Provided that:

- 1. No contributions paid retroactively by Individual Members 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. After the above-stated applicable months, the payment deadlines as prescribed under Circular No. 2019-012 dated 06 August 2019 shall apply for business and household employers, CCPs and Individual Members;
- 3. In case deadline falls on Saturday, Sunday, or holiday, payment may be made the next working day;

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- 4. For business and household employers with approved installment proposal, in any of the following programs, their post-dated checks which fall due in July and August 2022 shall be deposited on or before 30 September 2022:
 - a. Circular No. 2011-002 (Revised Guidelines in 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;
 - 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) 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 submission of three (3) copies of the published Circular with the Office of the National Administrative Register.

Please be guided accordingly.

MICHAEL G. REGINO
President and CEO

1 5 SEP 2022

Date

(Policy - Contributions Collection)
Prepared by: BPO CCAM