



Republic of the Philippines  
**SOCIAL SECURITY SYSTEM**

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**CIRCULAR NO. 2022-035**

**TO : ALL VOLUNTARY AND NON-WORKING SPOUSE MEMBERS**

**SUBJECT : NEW SCHEDULE OF SOCIAL SECURITY (SS) CONTRIBUTIONS EFFECTIVE JANUARY 2023**

Pursuant to Republic Act No. 11199, otherwise known as the Social Security Act of 2018, which includes a provision that increases the SS contribution rate to 14%, the minimum Monthly Salary Credit (MSC) to ₱4,000, and the maximum MSC to ₱30,000.00 effective year 2023, the new schedule of contributions of voluntary member and non-working spouse is hereby issued, and shall be effective for the applicable month of January 2023 as per Social Security Commission (SSC) Resolution No. 751-s.2022 dated 25 November 2022. The table below reflects the contributions for SS and the Workers' Investment and Savings Program (WISP) that are administered by SSS.

**SCHEDULE OF SS AND WISP CONTRIBUTIONS**  
**VOLUNTARY MEMBER AND NON-WORKING SPOUSE**  
Effective January 2023

RANGE OF COMPENSATION	MONTHLY SALARY CREDIT			AMOUNT OF CONTRIBUTIONS		
	REGULAR SS	WISP	TOTAL	REGULAR SS	WISP	TOTAL
BELOW 4,250	4,000.00	-	4,000.00	560.00	-	560.00
4,250 - 4,749.99	4,500.00	-	4,500.00	630.00	-	630.00
4,750 - 5,249.99	5,000.00	-	5,000.00	700.00	-	700.00
5,250 - 5,749.99	5,500.00	-	5,500.00	770.00	-	770.00
5,750 - 6,249.99	6,000.00	-	6,000.00	840.00	-	840.00
6,250 - 6,749.99	6,500.00	-	6,500.00	910.00	-	910.00
6,750 - 7,249.99	7,000.00	-	7,000.00	980.00	-	980.00
7,250 - 7,749.99	7,500.00	-	7,500.00	1,050.00	-	1,050.00
7,750 - 8,249.99	8,000.00	-	8,000.00	1,120.00	-	1,120.00
8,250 - 8,749.99	8,500.00	-	8,500.00	1,190.00	-	1,190.00
8,750 - 9,249.99	9,000.00	-	9,000.00	1,260.00	-	1,260.00
9,250 - 9,749.99	9,500.00	-	9,500.00	1,330.00	-	1,330.00
9,750 - 10,249.99	10,000.00	-	10,000.00	1,400.00	-	1,400.00
10,250 - 10,749.99	10,500.00	-	10,500.00	1,470.00	-	1,470.00
10,750 - 11,249.99	11,000.00	-	11,000.00	1,540.00	-	1,540.00
11,250 - 11,749.99	11,500.00	-	11,500.00	1,610.00	-	1,610.00
11,750 - 12,249.99	12,000.00	-	12,000.00	1,680.00	-	1,680.00
12,250 - 12,749.99	12,500.00	-	12,500.00	1,750.00	-	1,750.00
12,750 - 13,249.99	13,000.00	-	13,000.00	1,820.00	-	1,820.00
13,250 - 13,749.99	13,500.00	-	13,500.00	1,890.00	-	1,890.00
13,750 - 14,249.99	14,000.00	-	14,000.00	1,960.00	-	1,960.00
14,250 - 14,749.99	14,500.00	-	14,500.00	2,030.00	-	2,030.00
14,750 - 15,249.99	15,000.00	-	15,000.00	2,100.00	-	2,100.00
15,250 - 15,749.99	15,500.00	-	15,500.00	2,170.00	-	2,170.00
15,750 - 16,249.99	16,000.00	-	16,000.00	2,240.00	-	2,240.00
16,250 - 16,749.99	16,500.00	-	16,500.00	2,310.00	-	2,310.00
16,750 - 17,249.99	17,000.00	-	17,000.00	2,380.00	-	2,380.00
17,250 - 17,749.99	17,500.00	-	17,500.00	2,450.00	-	2,450.00
17,750 - 18,249.99	18,000.00	-	18,000.00	2,520.00	-	2,520.00
18,250 - 18,749.99	18,500.00	-	18,500.00	2,590.00	-	2,590.00

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RANGE OF COMPENSATION	MONTHLY SALARY CREDIT			AMOUNT OF CONTRIBUTIONS		
	REGULAR SS	WISP	TOTAL	REGULAR SS	WISP	TOTAL
18,750 - 19,249.99	19,000.00	-	19,000.00	2,660.00	-	2,660.00
19,250 - 19,749.99	19,500.00	-	19,500.00	2,730.00	-	2,730.00
19,750 - 20,249.99	20,000.00	-	20,000.00	2,800.00	-	2,800.00
20,250 - 20,749.99	20,000.00	500.00	20,500.00	2,800.00	70.00	2,870.00
20,750 - 21,249.99	20,000.00	1,000.00	21,000.00	2,800.00	140.00	2,940.00
21,250 - 21,749.99	20,000.00	1,500.00	21,500.00	2,800.00	210.00	3,010.00
21,750 - 22,249.99	20,000.00	2,000.00	22,000.00	2,800.00	280.00	3,080.00
22,250 - 22,749.99	20,000.00	2,500.00	22,500.00	2,800.00	350.00	3,150.00
22,750 - 23,249.99	20,000.00	3,000.00	23,000.00	2,800.00	420.00	3,220.00
23,250 - 23,749.99	20,000.00	3,500.00	23,500.00	2,800.00	490.00	3,290.00
23,750 - 24,249.99	20,000.00	4,000.00	24,000.00	2,800.00	560.00	3,360.00
24,250 - 24,749.99	20,000.00	4,500.00	24,500.00	2,800.00	630.00	3,430.00
24,750 - 25,249.99	20,000.00	5,000.00	25,000.00	2,800.00	700.00	3,500.00
25,250 - 25,749.99	20,000.00	5,500.00	25,500.00	2,800.00	770.00	3,570.00
25,750 - 26,249.99	20,000.00	6,000.00	26,000.00	2,800.00	840.00	3,640.00
26,250 - 26,749.99	20,000.00	6,500.00	26,500.00	2,800.00	910.00	3,710.00
26,750 - 27,249.99	20,000.00	7,000.00	27,000.00	2,800.00	980.00	3,780.00
27,250 - 27,749.99	20,000.00	7,500.00	27,500.00	2,800.00	1,050.00	3,850.00
27,750 - 28,249.99	20,000.00	8,000.00	28,000.00	2,800.00	1,120.00	3,920.00
28,250 - 28,749.99	20,000.00	8,500.00	28,500.00	2,800.00	1,190.00	3,990.00
28,750 - 29,249.99	20,000.00	9,000.00	29,000.00	2,800.00	1,260.00	4,060.00
29,250 - 29,749.99	20,000.00	9,500.00	29,500.00	2,800.00	1,330.00	4,130.00
29,750 - Over	20,000.00	10,000.00	30,000.00	2,800.00	1,400.00	4,200.00

Note, that the contributions on Non-Working Spouse shall be based on the 50% of the MSC of his/her working spouse.

Provided that, members who have already paid their contributions in advance for the applicable months of January 2023 onwards based on the old contribution schedule are advised as follows:

1. Those with advance payment at the minimum of ₱3,000 shall settle underpayment amounting to ₱170.00 to retain the posting of contributions to the new minimum MSC of ₱4,000.00; otherwise, such advance payment shall be deemed as ineffective contributions; and
2. Those with advance payment at an MSC other than the minimum ₱3,000.00 may opt to pay the corresponding increase in contributions to retain posting at the same MSC; otherwise, such advance payment shall be posted at the applicable lower MSC.

Please be guided accordingly.

  
**MICHAEL G. REGINO**  
 President and CEO

13 DEC 2022

Date

(Policies – Contributions Collection)  
 Prepared by: BPO Coverage, Contribution and Accounts Management

New Schedule of Social Security (SS) Contributions Effective January 2023

