



Republic of the Philippines
SOCIAL SECURITY SYSTEM

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CIRCULAR NO. 2019-003

TO : ALL EMPLOYERS, SELF-EMPLOYED, VOLUNTARY MEMBER AND NON-WORKING SPOUSE MEMBERS

SUBJECT : REVISED CONSOLIDATED CONTRIBUTION PAYMENT SCHEDULE FOR THE APPLICABLE MONTHS OF JANUARY TO JUNE 2019

The deadline for the payment of contributions of employers (regular and household) and SE/VM/NWS member for the applicable months of **January to June 2019** is hereby revised as follows:

Membership Type	Payment Deadline (following the applicable month)
Regular Employers	End of the month following the applicable month
Household Employers	End of the month following the applicable month or quarter, as the case may be
Self-employed, Voluntary and Non-Working Spouse (SE/VM/NWS) members	Contributions for the months of January to June 2019 may be paid until 31 July 2019

Illustration:

- Contributions of regular employers for the applicable month of February can be paid until 31 March.
- Contributions of household employers for the applicable month of May can be paid until 30 July.
- Contributions of SE/VM/NWS members for the applicable months of April to June can be paid until 31 July.

Provided that:

- a. Household employers shall be allowed to pay/remit contributions in advance for at most one (1) calendar year of applicable period.

Illustration:

- For the month of February, contribution payments that can be paid in advance are for the applicable months of March to December.
- For the month of March, contribution payments that can be paid in advance are for the applicable months of April to December, and so on.

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- b. In case of advance payments, only the contributions applicable to the month(s) prior to any contingency entitling the member or his beneficiary to any benefit from the SSS shall be considered in the computation of such benefit, while the rest shall be refunded in case of a final claim or credited to his future accounts, in accordance with existing rules.
- c. The frequency of payment shall remain on a monthly basis for regular employers, on a monthly or quarterly basis for household employers and on a monthly, quarterly or semi-annual basis for SE/VM/NWS members. **Any payment for one, two, or any of the months of a calendar quarter may be made.**
- d. In case the revised payment deadline falls on a Saturday, Sunday or holiday, payment may be made on the next working day. Otherwise, penalties shall be imposed on late contribution payments of employers, while late contribution payments of SE/VM/NWS members shall be applied prospectively.

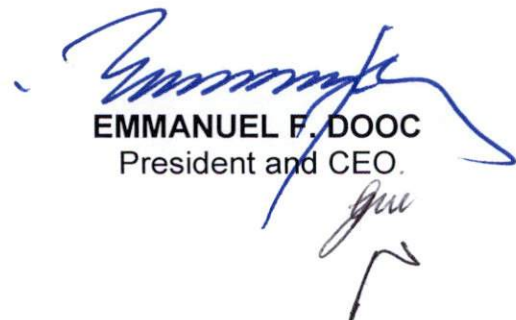
For instance, if the deadline of the payment of contributions of an employer is on 30 June which falls on a Sunday, the payment of contributions can still be made on 1 July. In addition, penalties on the computation of the late payments shall commence on 2 July.

- e. No contribution paid retroactively by an SE/VM/NWS member based on the deadline 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.

Provided further that: In the meantime that the necessary enhancement to the application system to handle the revised payment deadline is not yet in place, transaction payments affected/may be affected by the revised payment deadline shall be handled by the Branch's Telling in the same manner as exceptions to the mandatory use of Payment Reference Number (PRN) are handled.

This Circular **shall take effect only for the applicable months of January to June 2019**. This supersedes Circular Nos. 2018-011 dated 30 April 2018 and 2018-022 dated 11 October 2018 and all other issuances inconsistent with the above provisions.

For strict compliance.


EMMANUEL F. DOOC
President and CEO.

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Date

(Policy – Contributions Collection)