



Republic of the Philippines  
**SOCIAL SECURITY SYSTEM**

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**CIRCULAR NO. 2019-006**

TO : ALL HOUSEHOLD EMPLOYERS AND KASAMBAHAY MEMBERS

SUBJECT : NEW SCHEDULE OF SOCIAL SECURITY (SS) CONTRIBUTIONS  
EFFECTIVE APRIL 2019

Pursuant to the enactment of Republic Act No. 11199, otherwise known as the Social Security Act of 2018, which includes a provision that increases the contribution rate to 12% and the maximum MSC to ₱20,000 effective year 2019, the new schedule of Social Security (SS) contributions of Household Employers (ER) and Kasambahay (EE) members is hereby issued, and **shall be effective for the applicable month of April 2019** as per Social Security Commission (SSC) Resolution No. 216-s.2019 dated 13 March 2019. Please note that the contribution for the Employees Compensation (EC) Program is not yet reflected in the table below.

**SCHEDULE OF SOCIAL SECURITY (SS) CONTRIBUTIONS  
(HOUSEHOLD EMPLOYERS AND KASAMBAHAY)  
Effective April 2019**

RANGE OF COMPENSATION	KASAMBAHAY			
	MONTHLY SALARY CREDIT	SS CONTRIBUTION*		
		ER	EE	TOTAL
Below 1,250	1,000	120.00	-	120.00
1,250 - 1,749.99	1,500	180.00	-	180.00
1,750 - 2,249.99	2,000	240.00	-	240.00
2,250 - 2,749.99	2,500	300.00	-	300.00
2,750 - 3,249.99	3,000	360.00	-	360.00
3,250 - 3,749.99	3,500	420.00	-	420.00
3,750 - 4,249.99	4,000	480.00	-	480.00
4,250 - 4,749.99	4,500	540.00	-	540.00
4,750 - 4,999.99	5,000	600.00	-	600.00
5,000 - 5,249.99	5,000	400.00	200.00	600.00
5,250 - 5,749.99	5,500	440.00	220.00	660.00
5,750 - 6,249.99	6,000	480.00	240.00	720.00
6,250 - 6,749.99	6,500	520.00	260.00	780.00
6,750 - 7,249.99	7,000	560.00	280.00	840.00

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RANGE OF COMPENSATION	KASAMBAHAY			
	MONTHLY SALARY CREDIT	SS CONTRIBUTION*		
		ER	EE	TOTAL
7,250 - 7,749.99	7,500	600.00	300.00	900.00
7,750 - 8,249.99	8,000	640.00	320.00	960.00
8,250 - 8,749.99	8,500	680.00	340.00	1,020.00
8,750 - 9,249.99	9,000	720.00	360.00	1,080.00
9,250 - 9,749.99	9,500	760.00	380.00	1,140.00
9,750 - 10,249.99	10,000	800.00	400.00	1,200.00
10,250 - 10,749.99	10,500	840.00	420.00	1,260.00
10,750 - 11,249.99	11,000	880.00	440.00	1,320.00
11,250 - 11,749.99	11,500	920.00	460.00	1,380.00
11,750 - 12,249.99	12,000	960.00	480.00	1,440.00
12,250 - 12,749.99	12,500	1,000.00	500.00	1,500.00
12,750 - 13,249.99	13,000	1,040.00	520.00	1,560.00
13,250 - 13,749.99	13,500	1,080.00	540.00	1,620.00
13,750 - 14,249.99	14,000	1,120.00	560.00	1,680.00
14,250 - 14,749.99	14,500	1,160.00	580.00	1,740.00
14,750 - 15,249.99	15,000	1,200.00	600.00	1,800.00
15,250 - 15,749.99	15,500	1,240.00	620.00	1,860.00
15,750 - 16,249.99	16,000	1,280.00	640.00	1,920.00
16,250 - 16,749.99	16,500	1,320.00	660.00	1,980.00
16,750 - 17,249.99	17,000	1,360.00	680.00	2,040.00
17,250 - 17,749.99	17,500	1,400.00	700.00	2,100.00
17,750 - 18,249.99	18,000	1,440.00	720.00	2,160.00
18,250 - 18,749.99	18,500	1,480.00	740.00	2,220.00
18,750 - 19,249.99	19,000	1,520.00	760.00	2,280.00
19,250 - 19,749.99	19,500	1,560.00	780.00	2,340.00
19,750 and above	20,000	1,600.00	800.00	2,400.00

\* Under the Kasambahay Law, the employer pays the entire contribution if the kasambahay earns less than P5,000.

Household Employers and Kasambahay members who have already paid their contributions in advance for the applicable months of April 2019 onwards based on the old contribution schedule are advised as follows:

1. Those with advance payments at the minimum MSC of ₱1,000 shall settle underpayments amounting to ₱10 per month; otherwise, such advance payment shall be deemed as ineffective contributions; and

2. Those with advance payments at an MSC other than the minimum may opt to pay the corresponding increase in contributions to retain posting at the same MSC; otherwise, such payment shall be posted at the applicable lower MSC.

Please be guided accordingly.

  
**COMM. AURORA C. IGNACIO**  
Officer-in-Charge *ELC*

15 MAR 2019

Date

(Policies - Contributions Collection)