



Republic of the Philippines  
**SOCIAL SECURITY SYSTEM**

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**CIRCULAR NO. 2019-012**

**TO : ALL EMPLOYERS, SELF-EMPLOYED, LAND-BASED OVERSEAS  
FILIPINO WORKERS, VOLUNTARY MEMBERS, INCLUDING NON-  
WORKING SPOUSES**

**SUBJECT : PAYMENT DEADLINES FOR CONTRIBUTIONS**

Pursuant to Social Security Commission Resolution No. 549-s.2019 dated 31 July 2019, the deadlines for the remittance of contributions of employers (regular and household), self-employed, land-based overseas Filipino workers, voluntary members, including non-working spouses for the applicable months of July 2019 and onwards are hereby implemented as follows:

Type of Payor	Deadline of Remittance
Regular Employer	Last day of the month following the applicable month
Household Employer (HR)	Last day of the month following the applicable month or calendar quarter, as the case may be
Self-Employed (SE), Voluntary Member (VM) and Non-Working Spouse (NWS)	Last day of the month following the applicable month or calendar quarter, as the case may be
Land-based Overseas Filipino Worker (LB-OFW)	For applicable months of January to September of a given year - December 31 of the same year For applicable months of October to December of a given year - January 31 of the succeeding year

*For instance:*

- Contributions of regular employers and their employees for the applicable month of September 2019 can be paid until October 31, 2019.
- Contributions of household employers and their kasambahays for the applicable month of August 2019 can be paid until October 31, 2019.
- Contributions of SE, VM and NWS members for the applicable months of July to September 2019 can be paid until October 31, 2019.
- Contributions of LB-OFW for the applicable months of January to September 2019 can be paid until December 31, 2019, while contributions for the applicable months of October to December 2019 can be paid until January 31, 2020.

**PROVIDED THAT:**

- a. HRs may pay in advance for at most one (1) calendar year of applicable months

*For instance, in July 2019, the contributions that can be paid in advance are for the remaining applicable months of August to December 2019 only. In January 2020, contributions for the applicable months of January to December 2020 may be paid in advance.*

- b. In case of advance payments, only the contributions applicable to month(s) prior to the semester of contingency entitling the member or his/her beneficiary to any benefit from the SSS shall be considered in the computation of such benefit, while contributions after month of contingency shall be refunded in case of a final claim or credited to his/her future accounts in accordance with existing rules.
- c. Any payment by SE, VM and NWS member for one, two or any of the months of a calendar quarter may be made.
- d. In case the 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, LB-OFW, VM and NWS members shall be applied prospectively.

*For instance, if the deadline of payment of contributions of employer is on August 31, 2019 which falls on a Saturday, the payment can be made on September 2, 2019 (Monday). If said employer failed to pay on September 2 and instead paid on September 3 (Tuesday), he/she incurred penalty on delayed remittance for three (3) days, i.e. August 31 to September 2, 2019 at two percent (2%) per month.*

- e. No contribution paid retroactively by an SE, LB-OFW, VM or NWS member 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.

This Circular shall take effect starting on the applicable month of July 2019. All other rules and regulations which are inconsistent with the provisions of this Circular are hereby repealed, amended or modified.

Please be guided accordingly.

  
**AURORA C. IGNACIO**  
President and CEO

06 AUG 2019

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Date

(Policy – Contributions Collection)