



Republic of the Philippines  
**SOCIAL SECURITY SYSTEM**

East Ave., Diliman, Quezon City

Tel. Nos. (632) 920-6401 • (632) 920-6446

E-mail: member\_relations@sss.gov.ph • Web site: <http://www.sss.gov.ph>

**CIRCULAR NO. 2021-005**

**TO : ALL SELF-EMPLOYED MEMBERS**

**SUBJECT : DEFINITION OF "EARNINGS DECLARED"**

Pursuant to the implementation and intent of the Social Security Act of 2018 (Republic Act No. 11199) as regards "Earnings Declared" of self-employed members (Section 19-A. Contributions of Self-Employed Member) and as approved by the Social Security Commission under its Resolution No. 119 dated 10 March 2021, the following definition shall be used:

Earnings Declared –

**"Earnings Declared" = "Monthly Compensation"**

WHERE:

**"Compensation" = all actual remuneration** for employment, including the mandated cost-of-living allowance, as well as the cash value of any remuneration paid in any medium other than cash except that part of the remuneration received during the month in excess of the maximum salary credit as provided in the Social Security Act of 2018

Thus, such "Earnings Declared" as defined above shall be the basis for contributions to the SSS determined in accordance with the schedule for all self-employed members.

Pursuant to SSS Circular No. 2020-034-b dated 23 December 2020, the schedule of SSS contributions for all self-employed members effective January 2021 is as follows:

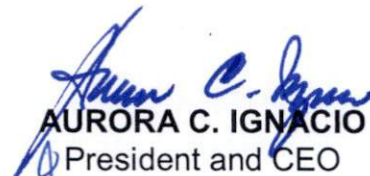
SCHEDULE OF REGULAR SOCIAL SECURITY, EMPLOYEES' COMPENSATION, AND MANDATORY PROVIDENT FUND CONTRIBUTIONS							
SELF-EMPLOYED MEMBERS							
Effective January 2021							
RANGE OF COMPENSATION	MONTHLY SALARY CREDIT			AMOUNT OF CONTRIBUTIONS			
	REGULAR SOCIAL SECURITY	MANDATORY PROVIDENT FUND	TOTAL	REGULAR SOCIAL SECURITY	EMPLOYEES' COMPENSATION	MANDATORY PROVIDENT FUND	TOTAL
	EMPLOYEES' COMPENSATION			REGULAR SOCIAL SECURITY	EMPLOYEES' COMPENSATION	MANDATORY PROVIDENT FUND	TOTAL
BELOW 3,250	3,000.00	-	3,000.00	390.00	10.00	-	400.00
3,250 - 3,749.99	3,500.00	-	3,500.00	455.00	10.00	-	465.00
3,750 - 4,249.99	4,000.00	-	4,000.00	520.00	10.00	-	530.00
4,250 - 4,749.99	4,500.00	-	4,500.00	585.00	10.00	-	595.00
4,750 - 5,249.99	5,000.00	-	5,000.00	650.00	10.00	-	660.00
5,250 - 5,749.99	5,500.00	-	5,500.00	715.00	10.00	-	725.00
5,750 - 6,249.99	6,000.00	-	6,000.00	780.00	10.00	-	790.00
6,250 - 6,749.99	6,500.00	-	6,500.00	845.00	10.00	-	855.00
6,750 - 7,249.99	7,000.00	-	7,000.00	910.00	10.00	-	920.00
7,250 - 7,749.99	7,500.00	-	7,500.00	975.00	10.00	-	985.00

MRSI

CM

RANGE OF COMPENSATION	MONTHLY SALARY CREDIT			AMOUNT OF CONTRIBUTIONS			
	REGULAR SOCIAL SECURITY	MANDATORY PROVIDENT FUND	TOTAL	REGULAR SOCIAL SECURITY	EMPLOYEES' COMPENSATION	MANDATORY PROVIDENT FUND	TOTAL
	EMPLOYEES' COMPENSATION						
7,750 - 8,249.99	8,000.00	-	8,000.00	1,040.00	10.00	-	1,050.00
8,250 - 8,749.99	8,500.00	-	8,500.00	1,105.00	10.00	-	1,115.00
8,750 - 9,249.99	9,000.00	-	9,000.00	1,170.00	10.00	-	1,180.00
9,250 - 9,749.99	9,500.00	-	9,500.00	1,235.00	10.00	-	1,245.00
9,750 - 10,249.99	10,000.00	-	10,000.00	1,300.00	10.00	-	1,310.00
10,250 - 10,749.99	10,500.00	-	10,500.00	1,365.00	10.00	-	1,375.00
10,750 - 11,249.99	11,000.00	-	11,000.00	1,430.00	10.00	-	1,440.00
11,250 - 11,749.99	11,500.00	-	11,500.00	1,495.00	10.00	-	1,505.00
11,750 - 12,249.99	12,000.00	-	12,000.00	1,560.00	10.00	-	1,570.00
12,250 - 12,749.99	12,500.00	-	12,500.00	1,625.00	10.00	-	1,635.00
12,750 - 13,249.99	13,000.00	-	13,000.00	1,690.00	10.00	-	1,700.00
13,250 - 13,749.99	13,500.00	-	13,500.00	1,755.00	10.00	-	1,765.00
13,750 - 14,249.99	14,000.00	-	14,000.00	1,820.00	10.00	-	1,830.00
14,250 - 14,749.99	14,500.00	-	14,500.00	1,885.00	10.00	-	1,895.00
14,750 - 15,249.99	15,000.00	-	15,000.00	1,950.00	30.00	-	1,980.00
15,250 - 15,749.99	15,500.00	-	15,500.00	2,015.00	30.00	-	2,045.00
15,750 - 16,249.99	16,000.00	-	16,000.00	2,080.00	30.00	-	2,110.00
16,250 - 16,749.99	16,500.00	-	16,500.00	2,145.00	30.00	-	2,175.00
16,750 - 17,249.99	17,000.00	-	17,000.00	2,210.00	30.00	-	2,240.00
17,250 - 17,749.99	17,500.00	-	17,500.00	2,275.00	30.00	-	2,305.00
17,750 - 18,249.99	18,000.00	-	18,000.00	2,340.00	30.00	-	2,370.00
18,250 - 18,749.99	18,500.00	-	18,500.00	2,405.00	30.00	-	2,435.00
18,750 - 19,249.99	19,000.00	-	19,000.00	2,470.00	30.00	-	2,500.00
19,250 - 19,749.99	19,500.00	-	19,500.00	2,535.00	30.00	-	2,565.00
19,750 - 20,249.99	20,000.00	-	20,000.00	2,600.00	30.00	-	2,630.00
20,250 - 20,749.99	20,000.00	500.00	20,500.00	2,600.00	30.00	65.00	2,695.00
20,750 - 21,249.99	20,000.00	1,000.00	21,000.00	2,600.00	30.00	130.00	2,760.00
21,250 - 21,749.99	20,000.00	1,500.00	21,500.00	2,600.00	30.00	195.00	2,825.00
21,750 - 22,249.99	20,000.00	2,000.00	22,000.00	2,600.00	30.00	260.00	2,890.00
22,250 - 22,749.99	20,000.00	2,500.00	22,500.00	2,600.00	30.00	325.00	2,955.00
22,750 - 23,249.99	20,000.00	3,000.00	23,000.00	2,600.00	30.00	390.00	3,020.00
23,250 - 23,749.99	20,000.00	3,500.00	23,500.00	2,600.00	30.00	455.00	3,085.00
23,750 - 24,249.99	20,000.00	4,000.00	24,000.00	2,600.00	30.00	520.00	3,150.00
24,250 - 24,749.99	20,000.00	4,500.00	24,500.00	2,600.00	30.00	585.00	3,215.00
24,750 - Over	20,000.00	5,000.00	25,000.00	2,600.00	30.00	650.00	3,280.00

Please be guided accordingly.

  
**AURORA C. IGNACIO**  
 President and CEO  
 MRSI

05 MAY 2021

Date

(Policy – Contributions Collection)

2