

Republic of the Philippines SOCIAL SECURITY SYSTEM

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CIRCULAR NO. 2020-034-6

TO

ALL SELF-EMPLOYED MEMBERS

SUBJECT:

REVISED SCHEDULE OF SSS CONTRIBUTIONS EFFECTIVE

JANUARY 2021

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 Social Security (SS) contribution rate to 13%, the minimum Monthly Salary Credit (MSC) to ₱3,000, and the maximum MSC to ₱25,000 effective year 2021, the new schedule of contributions of self-employed members is hereby issued, and shall be effective for the applicable month of January 2021 as per Social Security Commission (SSC) Resolution No. 709-s.2020 dated 17 December 2020. Please note that the table below reflects the contributions for Regular Social Security (SS), the Employees Compensation (EC) and the Mandatory Provident Fund (MPF) Programs that are administered by SSS.

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			
	SECURITY/ EMPLOYEES' COMPENSATION	MANDATORY PROVIDENT FUND	TOTAL	REGULAR SOCIAL SECURITY	EMPLOYEES' COMPENSATION	MANDATORY PROVIDENT FUND	TOTAL
BELOW 3,250	3,000.00	-	3,000.00	390.00	10.00		400.0
3,250 - 3,749.99	3,500.00		3,500.00	455.00	10.00		465.0
3,750 - 4,249.99	4,000.00		4,000.00	520.00	10.00		530.0
4,250 - 4,749.99	4,500.00	- 1	4,500.00	585.00	10.00	-	595.0
4,750 - 5,249.99	5,000.00	-	5,000.00	550.00	10.00		660.0
5,250 - 5,749.99	5,500.00	-	5,500.00	715.00	10.00		725.0
5,750 - 6,249,99	6,000.00		6,000.00	780.00	10.00		790.1
5,250 - 6,749.99	6,500.00		6,500.00	845.00	10.00		N55.0
6,750 - 7,249,99	7,000.00	- 1	7,000.00	910.00	10.00		920.
7,250 - 7,749.99	7,500.00	-	7,500.00	975.00	10.00		985.0
7,750 - 8,249.99	8,000.00		8,000.00	1,040.00	10.00		1,050
8,250 - 8,749,99	8,500.00		8,500.00	1,105.00	10.00		1,115
8,750 - 9,249.99	9,000.00	- 0	9,000.00	1,170.00	10.00		1,180
9,250 - 9,749.99	9,500.00		9,500.00	1,235.00	10.00		1,245
9,750 - 10,249.99	10,000.00	-	10,000.00	1,300.00	10.00		1,310
10,250 - 10,749,99	10,500.00	-	10,500.00	1,365.00	10.00		1,375
10,750 - 11,249.99	11,000.00		11,000.00	1,430.00	10.00	-	1,440.
11,250 - 11,749.99	21,500.00	- 1	11,500.00	1,495.00	10.00		1,505
11,750 - 12,249.99	12,000.00	-	12,000.00	1,560.00	10.00	-	1,570.
12,250 - 12,749,99	12,500.00		12,500.00	1,625.00	10.00		1,635
12,750 - 13,249.99	13,000.00		13,000.00	1,690.00	10.00	-	1,700.
13,250 - 13,749.99	13,500.00	-	13,500.00	1,755.00	10.00	-	1,765.
13,750 - 14,249.99	14,000.00		14,000.00	1,820.00	10.00		1,830.
14,250 - 14,749.99	14,500.00	-	14,500.00	1,885.00	10.00		1,895
14,750 - 15,249.99	15,000.00		15,000.00	1,950.00	30.00	, ,	1,980
15,250 - 15,749.99	15,500.00	-	15,500.00	2,015.00	30.00		2,045.
15,750 - 16,249.99	16,000.00	-	16,000.00	2,080.00	30.00		2,110.
16,250 - 16,749.99	16,500.00		16,500.00	2,145.00	30.00		2,175.
16,750 - 17,249.99	17,000.00		17,000.00	2,210.00	30.00		2,240.
17,250 - 17,749.99	17,500.00	- 0	17,500.00	2,275.00	30.00		2,305
17,750 - 18,249.99	18,000.00		18,000.00	2,340.00	30.00		2,370
18,250 - 18,749.99	18,500.00	- 8	18,500.00	2,405.00	30.00		2,435
18,750 - 19,249.99	19,000.00	- 1	19,000.00	2,470.00	30.00		2,500.
19,250 - 19,749,99	19,500.00		19,500.00	2,535.00	30.00		2,565
19,750 - 20,249,99	20,000.00	- 6	20,000.00	2,600.00	30.00		2,630.
20,250 - 20,749,99	20,000.00	500.00	20,500.00	2,600.00	30.00	65.00	2,695.
20,750 - 21,249,99	20,000.00	1,000.00	21,000.00	2,600.00	30.00	130.00	2,760
21,250 - 21,749.99	20,000.00	1,500.00	21,500.00	2,600.00	30.00	195.00	2,825
21,750 - 22,249,99	20,000.00	2,000.00	22,000.00	2,600.00	30.00	250,00	2,890.
22,250 - 22,749,99	20,000.00	2,500.00	22,500.00	2,600.00	30.00	325.00	2,955.
22,750 - 23,249.99	20,000.00	3,000.00	23,000.00	2,600.00	30.00	390,00	3,020
23,250 - 23,749.99	20,000.00	3,500.00	23,500.00	2,600.00	30.00	455.00	3,095.
23,750 - 24,249.99	20,000.00	4,000.00	24,000.00	2,600.00	30.00	520.00	3,150.
24,250 - 24,749.99	20,000.00	4,500.00	24,500.00	2,600.00	30.00	585.00	3,215.
24,750 - Over	20,000.00	5,000.00	25,000.00	2,600.00	30.00	650.00	3,280





Provided that, members who have already paid their contributions in advance for applicable months of January 2021 onwards based on the old contribution schedule are advised as follows:

- 1. Those with advance payment at the minimum MSC of ₱2,000 shall settle underpayment amounting to ₱160 (₱150 for SS + ₱10 for EC) to retain the posting of contributions to the new minimum MSC of ₱3,000; otherwise, such advance payment shall be deemed as ineffective contributions; and
- 2. Those with advance payments at an MSC other than the minimum ₱2,000 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.

This Circular shall supersede schedule of regular Social Security, Employees Compensation, and Mandatory Provident Fund contributions for Self-Employed Members under Circular No. 2020-034 dated 07 December 2020.

Please be guided accordingly.

URORA C. IGNACIO President and CEO

2 2 DEC 2020 :

(Policy - Contributions Collection)