



Republic of the Philippines  
**SOCIAL SECURITY SYSTEM**

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**CIRCULAR NO. 2024-007**

**TO : ALL HOUSEHOLD EMPLOYERS AND KASAMBAHAY/HOUSEHOLD EMPLOYEES**

**SUBJECT : SCHEDULE OF SSS CONTRIBUTIONS EFFECTIVE JANUARY 2025**

**I. PURPOSE**

Pursuant to the following issuances, the new schedule of contributions for Household Employers (HRs) and Kasambahay/Household Employees (HEs) and guidelines are hereby issued:

- A. Republic Act No. 11199, otherwise known as the Social Security Act of 2018, which includes a provision that increases the following effective year 2025:
  - 1. contribution rate to 15%
  - 2. maximum Monthly Salary Credit (MSC) to ₱35,000.00
- B. Social Security Commission Resolution No. 560-s.2024 dated 15 November 2024

**II. POLICIES**

**A. SCHEDULE OF SSS CONTRIBUTIONS**

The table below reflects the contributions for the following programs that are administered by the SSS:

- 1. Regular Social Security (SS) Program
- 2. Employees' Compensation (EC) Program
- 3. Mandatory Provident Fund (MPF) Program

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## B. COMPUTATION OF BENEFITS

1. Contributions and benefits (retirement, permanent total/partial disability, death, maternity, sickness, unemployment, and funeral) under the Regular SS and EC Programs shall be computed based on the member's MSC, which ranges from a minimum of ₱1,000.00 up to the maximum of ₱20,000.00 as defined in the contribution schedule above.
2. The member's contributions for MSC in excess of ₱20,000.00 up to the maximum of ₱35,000.00 shall be for the MPF Program and credited to the member's individual account. Benefits under this program (retirement, permanent total disability, and death) shall be the total accumulated account value consisting of total contributions plus net investment income.

## III. REPEALING CLAUSE

Circular No. 2022-037 [New Schedule of Social Security (SS) Contributions Effective January 2023] dated 13 December 2022 is hereby repealed upon effectivity of this Circular.

## IV. EFFECTIVITY CLAUSE

This Circular shall take effect starting the applicable month of January 2025 following its publication in a newspaper of general circulation and the registration and filing of three (3) copies of the published Circular with the Office of the National Administrative Register.

Please be guided accordingly.



**ROBERT JOSEPH MONTES DE CLARO**  
President and CEO

19 DEC 2024

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Date

(Policy – Contributions Collection)