# SSS GUIDELINES FOR THE IMPLEMENTATION OF FY 2024 PERFORMANCE–BASED BONUS (PBB)

Pursuant to the Governance Commission for Government-Owned and Controlled Corporations (GCG) Memorandum Circular No. 2026-01 dated 11 August 2026, "Guidelines on the Grant of Performance-Based Bonus (PBB) for Fiscal Year (FY) 2024 and Subsequent Years," issued pursuant to Republic Act No. 10149 and Executive Order No. 95, s. 2025, and in addition to the applicable Administrative Order No. 25 (AO 25) Inter-Agency Task Force (IATF) issuances, the following SSS Guidelines are hereby issued for the implementation of the applicable year's PBB. These Guidelines shall be implemented in conjunction with applicable GCG, AO 25 IATF, and other relevant issuances governing the grant of the PBB. In the event of any conflict, inconsistency, amendment, repeal, or subsequent issuance affecting the provisions of these Guidelines, the applicable GCG, AO 25 IATF, and other governing issuances shall prevail and shall be deemed incorporated herein without need of further amendment. This supersedes all previous SSS Guidelines on the matter.

## A. ELIGIBILITY OF THE SSS TO GRANT THE PBB

1. The PBB shall be subject to compliance with the conditions prescribed under these Guidelines and GCG M.C. No. 2026-01.
2. The SSS shall submit its application for the grant of the PBB only upon receipt of its GCG-validated Performance Scorecard for the applicable year.
3. The SSS shall be eligible to the grant of the PBB only if it achieves a weighted-average score of at least 90% in its GCG-approved Performance Scorecard for the applicable year and satisfies 100% of the Good Governance Conditions (GGCs) prescribed under GCG M.C. No. 2026-01.
4. The SSS shall comply with the applicable Other Conditions and Requirements (OCRs) prescribed under GCG M.C. No. 2026-01. Non-compliance with an OCR shall disqualify only the officials and employees directly responsible for its compliance and implementation.

## B. ELIGIBILITY OF INDIVIDUAL OFFICIALS AND EMPLOYEES

1. All officials and employees of the SSS who occupy regular, casual or contractual positions with employer-employee relationship shall be entitled to the full grant of the PBB at the time of its release; *Provided*, that they have rendered an aggregate of at least nine (9) months of service in the public sector for the applicable PBB year. Officials and employees who do not meet the nine (9) month service

requirement but have rendered at least three (3) months of service shall be entitled to the PBB on a *pro-rata* basis, as provided in Section B.8 hereof.

2. Officials and employees belonging to the First, Second and Third Levels should receive a rating of at least "Very Satisfactory" based on the SSS Strategic Performance Management System (SPMS) as approved by the Civil Service Commission (CSC) or the equivalent thereof, or the requirement prescribed by the Career Executive Service Board (CESB). Under the SSS SPMS, a "Very Satisfactory" rating corresponds to a Total Average Weighted Score of 4.000 – 4.999.

3. Personnel detailed to another government agency or GOCC for a period of six (6) months or more shall be included in the ranking of employees in the recipient agency that rated his/her performance. Payment of the PBB shall come from the mother GOCC.

4. Personnel who transferred from the SSS to another government agency or GOCC, or from another government agency or GOCC to the SSS, shall be rated and ranked by the agency where he/she served the longest. If equal months were served for each agency, he/she shall be included in the ranking of the recipient agency.

5. An official or employee covered by Section B.4 hereof shall submit to the Employee Services Department (ESD), a Certification of Non-receipt of PBB and a Certification of Actual Services Rendered issued by the agency where he/she previously served. No PBB shall be released to such official or employee in the absence of these certifications.

6. Officials and employees who transferred from or to government agencies or GOCCs that are non-participating in the implementation of the PBB shall be rated by the agency where he/she served the longest; the official or employee shall be eligible for the grant of the PBB on a *pro-rata* basis corresponding to the actual length of service in the participating implementing agency, as stated in Section B.8 hereof.

7. An official or employee who has rendered a minimum of nine (9) months of service during the fiscal year and with at least "Very Satisfactory" rating may be eligible to the full grant of the PBB.

8. An official or employee who has rendered a minimum of three (3) months but less than nine (9) months of service and with at least "Very Satisfactory" rating shall be eligible for the grant of the PBB on a *pro-rata* basis corresponding to the actual length of service rendered, as follows:

| Length of Service | % of PBB |
|---|---|
| 8 months but less than 9 months | 90% |
| 7 months but less than 8 months | 80% |
| 6 months but less than 7 months | 70% |

| Length of Service | % of PBB |
|---|---|
| 5 months but less than 6 months | 60% |
| 4 months but less than 5 months | 50% |
| 3 months but less than 4 months | 40% |

The following are the valid reasons for an official or employee who may not meet the nine (9) month actual service requirement to be considered for the PBB on a *pro-rata* basis:

a. Being a newly hired employee;
b. Retirement;
c. Resignation;
d. Any interruption in the continuity of service that is not a result of a disciplinary action;
e. Rehabilitation Leave;
f. Maternity Leave and/or Paternity Leave;
g. Special Leave Benefits for Women pursuant to R.A. No. 9710;
h. Special Emergency Leave under CSC M.C. Nos. 2, s. 2012 and 16, s. 2012;
i. Vacation or Sick Leave with or without pay;
j. Scholarship/Study Leave;
k. Sabbatical Leave; and
l. Other leaves provided for by law.

9. An official or employee who is on leave, with or without pay, for the entire year shall not be eligible to the grant of the PBB.

10. Personnel found guilty of administrative and/or criminal cases in the applicable year by final and executory judgment shall not be entitled to the PBB. If the penalty meted out is only a reprimand, such penalty shall not cause the disqualification from the PBB.

11. Officials and employees who failed to timely submit the latest Statement of Assets, Liabilities, and Net Worth (SALN) as prescribed under applicable laws and rules, or those who are responsible for the non-compliance with the establishment and conduct of the review and compliance procedure of SALN, shall not be entitled to the PBB of the applicable year.

12. Officials and employees who failed to liquidate all cash advances received in the applicable year within the reglementary period, as stated in relevant and prevailing COA Circulars, shall not be entitled to the PBB for the same year.

13. Officials and employees who failed to submit their complete SPMS Forms, or its equivalent, including the Individual Performance Commitment and Review (IPCR) and Office Performance Commitment and Review (OPCR) Forms prescribed under the SSS SPMS, on the deadline set by the Human Resource Management Group (HRMG), shall not be entitled to the PBB of the applicable year.

14. **Exclusions.** Excluded from the grant of the PBB are those hired without employer-employee relationship and whose compensation is not sourced from the Personnel Services (PS) appropriations or budget of the SSS, as follows:

    a. Consultants and experts hired to perform specific activities or services with expected outputs;

    b. Laborers hired through job contracts (pakyaw) and those paid on piecework basis;

    c. Student laborers and apprentices; and

    d. Individuals and groups of people whose services are engaged through job orders, contracts of service, or others similarly situated.

15. Prior to the release of the PBB, the ESD, in coordination with the concerned offices, shall validate compliance with the applicable eligibility requirements prescribed under these Guidelines and relevant GCG issuances, including but not limited to service requirements, submission of the SALN, liquidation of cash advances, and submission of prescribed SPMS forms. Only officials and employees determined to be compliant with the applicable eligibility requirements shall be considered qualified for the grant of the PBB.

## C. DISTRIBUTION SYSTEM

In the interim, while awaiting the final guidelines to be issued by the GCG on the Pay Grades under the Compensation and Position Classification System II (CPCS II) pursuant to E.O. No. 95, s. 2025, the groupings of SSS positions shall continue to be based on IATF and GCG issuances, the approved SSS Restructuring Plan, and SSS Office Order No. 2018-044 (Amendments to Classification of Positions with Managerial Ranks). The following groupings shall apply, consistent with the Senior Management, Middle Management, Professional and Supervisory, and Clerical/General Staff levels under Section 6.1 of GCG M.C. No. 2026-01:

### 1. Grouping of Personnel

a. **Senior Management** – This covers all Vice Presidents, Senior Vice Presidents, and Executive Vice Presidents, and those designated to perform the functions of such positions.

b. **Middle Management** – This covers all Department Managers, Branch Heads, and Assistant Branch Heads, and those designated to perform the functions of such positions.

c. **Supervisory and Professional** –

- **Supervisory** – This covers the following: Special Assistant to the Corporate Head III and Special Assistant to the Corporate Head I; Corporate Executive Officer V; Junior Technical Assistant (for certain

units only); Executive Assistant VI, Office of the Chairperson, and Executive Assistant V, Office of the Commissioner; all Heads of Section and Team; and those designated to perform the functions of such positions.

- **Professional** – This covers all positions non-supervisory in nature that require the application of expertise in professional and technical areas to achieve results, typically requiring a university degree or equivalent work experience providing knowledge and exposure to fundamental theories, principles, and concepts (e.g., Attorney, Accountant, Junior Administrative Assistant, Senior Records Custodian).

d. **Clerical/General Staff** – This covers all positions that include clerical, administrative, and secretariat staff with little or no supervisory responsibility but who contribute independently to the organization (e.g., Courier, Driver, Junior Data Controller, Senior Clerk, Verifier).

The President and CEO (PCEO) has the prerogative to avail of either the Performance-Based Incentive (PBI) under the applicable Memorandum Circular, or the PBB, *but not both*. In the event the PCEO is included in the PBB application, he/she must meet the eligibility requirements for the PBI, shall be ranked separately on his/her own, and shall not be included in the forced ranking of officials and employees.

## 2. Ranking

a. The ranking of officials and employees shall be based on validated performance results under the SPMS, including applicable OPCR and/or IPCR ratings, accomplishment of approved deliverables, and other performance measures prescribed by SSS and applicable GCG issuances.

b. Officials and employees, based on groupings, shall be ranked by the following Heads as illustrated below:

| GROUPING | RANKED BY |
|---|---|
| a. Senior Management | The PCEO, subject to the results of the performance report from the Corporate Policy and Planning Department (CPPD) |
| b. Middle Management | The PCEO, as recommended by the Sector/Group/Division Heads, subject to the results of the performance report from the CPPD |
| c. Supervisory and Professional/ Clerical and General Staff | The Sector/Group/Division Heads, as recommended by the Department Managers/Branch Heads and confirmed by the concerned Division Heads |

c. The following officials and employees shall automatically be ranked in the bottom percentile:

(1) Those who were on training for six (6) months or more; and

(2) Those who assumed functions lower than their Plantilla positions for six (6) months or more, and whose performance rating in their current functions is at least "Very Satisfactory".

d. Those who were promoted, transferred, reassigned or designated shall be ranked within the unit and included in the PBB grouping of personnel where they have rendered service for the longest period.

e. If an employee has served the same number of working days in both Supervisory and Managerial roles, he/she shall be placed in the higher PBB Grouping, as stated in Section C.1 of these Guidelines (e.g., CEO II designated as Acting Assistant Head shall be ranked in the Middle Management PBB Group).

f. Officials and employees who failed to submit their complete SPMS OPCR/IPCR forms by the prescribed deadline for the applicable performance year shall not receive the PBB for the applicable year, in accordance with Section B.13 herein.

g. Officials and employees who are determined to be responsible for non-compliance with the Other Conditions and Requirements (OCRs) prescribed by the GCG shall not be eligible for the grant of the PBB. Once the PBB ranking has been finalized, slots of ineligible officials and employees shall not be replaced nor filled in through re-ranking of other officials and employees.

For purposes of determining accountability, the concerned officials and employees shall be identified based on existing organizational mandates, approved office functions, designated responsibilities, and applicable SSS issuances. Validation of accountability shall be undertaken by the concerned oversight and process-owner offices.

h. Officials and employees who are included in the performance ranking but are deemed ineligible (e.g., Not-To-Be-Rated (NTBR) attendance rating) shall not be entitled to receive their PBB.

i. Results of the final ranking shall be thoroughly discussed by the Head concerned with the officials and employees under his/her jurisdiction. A certification for the purpose, signed by the Sector/Group/Division Head, whoever holds the highest authority within the grouping (Section C.1 herein), shall be submitted to the Performance Management and Employee Relations Department (PMERD) as basis for the release of the PBB payment to qualified officials and employees by the Employee Services Department (ESD).

j. All Sectors/Groups/Divisions shall prepare their respective list of officials and employees per grouping of personnel stated above, with each grouping distributed according to the following:

| Category/Ranking | Distribution |
|---|---|
| Top | Maximum 10% |
| Next | Maximum 25% |
| Remaining | Minimum 65% |

k. The total number of incumbents eligible to receive the PBB shall be the basis in determining the distribution stated in Section C.2.j of these Guidelines. The HRMG shall issue specific guidelines on the grouping of personnel as well as on computing the number of slots per distribution.

l. The grant of the PBB shall be based on the performance ranking of an official or employee, with the rate of incentive as a multiple of the employee's monthly basic salary (MBS) as of 31 December of the applicable year based on the table below, but not lower than ₱5,000.00:

| Percentile | PBB as % of MBS |
|---|---|
| Top: Maximum 10% | 65.0% |
| Next: Maximum 25% | 57.5% |
| Remaining: Minimum 65% | 50.0% |

m. After the PBB ranking has been finalized, no re-ranking or movement of officials or employees between percentile categories shall result from the disqualification, ineligibility, separation, retirement, resignation, death, or subsequent determination of non-compliance of any official or employee. The resulting slot shall remain unfilled.

## D. GRIEVANCE MECHANISM

PBB-related appeals shall be resolved through channels, from Department Manager/Branch Head level up to the Division/Group/Sector Head levels.

## E. CONTACT INFORMATION

PBB ranking-related concerns and queries may be sent through the email account: **pbbranking@sss.gov.ph**. Only those emailed to the mentioned email account will be considered official and for appropriate action.

## F. TRANSITORY PROVISION

In accordance with the powers of pertinent regulating and validating agencies such as the IATF and the GCG, these SSS PBB Guidelines shall be updated subject to the effectivity of new issuances, including subsequent amendments to GCG M.C. No. 2026-01, to ensure the full and proper implementation of the applicable year's PBB.

Recommended by:

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