



CIRCULAR NO. 2020-033-b

TO : ALL EMPLOYERS AND EMPLOYEES

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 employers (ER) and employees 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
 EMPLOYER AND EMPLOYEE
 Effective January 2021**

| RANGE OF COMPENSATION | MONTHLY SALARY CREDIT | | | AMOUNT OF CONTRIBUTIONS | | | | | | | | | | | | | |
|-----------------------|--|--------------------------|-----------|-------------------------|--------|----------|------------------------|----|-------|--------------------------|--------|--------|--------|----------|----------|----------|----------|
| | REGULAR SOCIAL SECURITY EMPLOYEES COMPENSATION | MANDATORY PROVIDENT FUND | TOTAL | REGULAR SOCIAL SECURITY | | | EMPLOYEES COMPENSATION | | | MANDATORY PROVIDENT FUND | | | TOTAL | | | | |
| | | | | ER | EE | TOTAL | ER | EE | TOTAL | ER | EE | TOTAL | ER | EE | TOTAL | | |
| BELOW 3,250 | 3,000.00 | - | 3,000.00 | 255.00 | 135.00 | 390.00 | 10.00 | - | 10.00 | - | - | - | - | - | 265.00 | 135.00 | 400.00 |
| 3,250 - 3,749.99 | 3,500.00 | - | 3,500.00 | 297.50 | 157.50 | 455.00 | 10.00 | - | 10.00 | - | - | - | - | - | 307.50 | 157.50 | 465.00 |
| 3,750 - 4,249.99 | 4,000.00 | - | 4,000.00 | 340.00 | 180.00 | 520.00 | 10.00 | - | 10.00 | - | - | - | - | - | 350.00 | 180.00 | 530.00 |
| 4,250 - 4,749.99 | 4,500.00 | - | 4,500.00 | 382.50 | 202.50 | 585.00 | 10.00 | - | 10.00 | - | - | - | - | - | 392.50 | 202.50 | 595.00 |
| 4,750 - 5,249.99 | 5,000.00 | - | 5,000.00 | 425.00 | 225.00 | 650.00 | 10.00 | - | 10.00 | - | - | - | - | - | 435.00 | 225.00 | 660.00 |
| 5,250 - 5,749.99 | 5,500.00 | - | 5,500.00 | 467.50 | 247.50 | 715.00 | 10.00 | - | 10.00 | - | - | - | - | - | 477.50 | 247.50 | 725.00 |
| 5,750 - 6,249.99 | 6,000.00 | - | 6,000.00 | 510.00 | 270.00 | 780.00 | 10.00 | - | 10.00 | - | - | - | - | - | 520.00 | 270.00 | 790.00 |
| 6,250 - 6,749.99 | 6,500.00 | - | 6,500.00 | 552.50 | 292.50 | 845.00 | 10.00 | - | 10.00 | - | - | - | - | - | 562.50 | 292.50 | 855.00 |
| 6,750 - 7,249.99 | 7,000.00 | - | 7,000.00 | 595.00 | 315.00 | 910.00 | 10.00 | - | 10.00 | - | - | - | - | - | 605.00 | 315.00 | 920.00 |
| 7,250 - 7,749.99 | 7,500.00 | - | 7,500.00 | 637.50 | 337.50 | 975.00 | 10.00 | - | 10.00 | - | - | - | - | - | 647.50 | 337.50 | 985.00 |
| 7,750 - 8,249.99 | 8,000.00 | - | 8,000.00 | 680.00 | 360.00 | 1,040.00 | 10.00 | - | 10.00 | - | - | - | - | - | 690.00 | 360.00 | 1,050.00 |
| 8,250 - 8,749.99 | 8,500.00 | - | 8,500.00 | 722.50 | 382.50 | 1,105.00 | 10.00 | - | 10.00 | - | - | - | - | - | 732.50 | 382.50 | 1,115.00 |
| 8,750 - 9,249.99 | 9,000.00 | - | 9,000.00 | 765.00 | 405.00 | 1,170.00 | 10.00 | - | 10.00 | - | - | - | - | - | 775.00 | 405.00 | 1,180.00 |
| 9,250 - 9,749.99 | 9,500.00 | - | 9,500.00 | 807.50 | 427.50 | 1,235.00 | 10.00 | - | 10.00 | - | - | - | - | - | 817.50 | 427.50 | 1,245.00 |
| 9,750 - 10,249.99 | 10,000.00 | - | 10,000.00 | 850.00 | 450.00 | 1,300.00 | 10.00 | - | 10.00 | - | - | - | - | - | 860.00 | 450.00 | 1,310.00 |
| 10,250 - 10,749.99 | 10,500.00 | - | 10,500.00 | 892.50 | 472.50 | 1,365.00 | 10.00 | - | 10.00 | - | - | - | - | - | 902.50 | 472.50 | 1,375.00 |
| 10,750 - 11,249.99 | 11,000.00 | - | 11,000.00 | 935.00 | 495.00 | 1,430.00 | 10.00 | - | 10.00 | - | - | - | - | - | 945.00 | 495.00 | 1,440.00 |
| 11,250 - 11,749.99 | 11,500.00 | - | 11,500.00 | 977.50 | 517.50 | 1,495.00 | 10.00 | - | 10.00 | - | - | - | - | - | 987.50 | 517.50 | 1,505.00 |
| 11,750 - 12,249.99 | 12,000.00 | - | 12,000.00 | 1,020.00 | 540.00 | 1,560.00 | 10.00 | - | 10.00 | - | - | - | - | - | 1,030.00 | 540.00 | 1,570.00 |
| 12,250 - 12,749.99 | 12,500.00 | - | 12,500.00 | 1,062.50 | 562.50 | 1,625.00 | 10.00 | - | 10.00 | - | - | - | - | - | 1,072.50 | 562.50 | 1,635.00 |
| 12,750 - 13,249.99 | 13,000.00 | - | 13,000.00 | 1,105.00 | 585.00 | 1,690.00 | 10.00 | - | 10.00 | - | - | - | - | - | 1,115.00 | 585.00 | 1,700.00 |
| 13,250 - 13,749.99 | 13,500.00 | - | 13,500.00 | 1,147.50 | 607.50 | 1,755.00 | 10.00 | - | 10.00 | - | - | - | - | - | 1,157.50 | 607.50 | 1,765.00 |
| 13,750 - 14,249.99 | 14,000.00 | - | 14,000.00 | 1,190.00 | 630.00 | 1,820.00 | 10.00 | - | 10.00 | - | - | - | - | - | 1,200.00 | 630.00 | 1,830.00 |
| 14,250 - 14,749.99 | 14,500.00 | - | 14,500.00 | 1,232.50 | 652.50 | 1,885.00 | 10.00 | - | 10.00 | - | - | - | - | - | 1,242.50 | 652.50 | 1,895.00 |
| 14,750 - 15,249.99 | 15,000.00 | - | 15,000.00 | 1,275.00 | 675.00 | 1,950.00 | 30.00 | - | 30.00 | - | - | - | - | - | 1,305.00 | 675.00 | 1,980.00 |
| 15,250 - 15,749.99 | 15,500.00 | - | 15,500.00 | 1,317.50 | 697.50 | 2,015.00 | 30.00 | - | 30.00 | - | - | - | - | - | 1,347.50 | 697.50 | 2,045.00 |
| 15,750 - 16,249.99 | 16,000.00 | - | 16,000.00 | 1,360.00 | 720.00 | 2,080.00 | 30.00 | - | 30.00 | - | - | - | - | - | 1,390.00 | 720.00 | 2,110.00 |
| 16,250 - 16,749.99 | 16,500.00 | - | 16,500.00 | 1,402.50 | 742.50 | 2,145.00 | 30.00 | - | 30.00 | - | - | - | - | - | 1,432.50 | 742.50 | 2,175.00 |
| 16,750 - 17,249.99 | 17,000.00 | - | 17,000.00 | 1,445.00 | 765.00 | 2,210.00 | 30.00 | - | 30.00 | - | - | - | - | - | 1,475.00 | 765.00 | 2,240.00 |
| 17,250 - 17,749.99 | 17,500.00 | - | 17,500.00 | 1,487.50 | 787.50 | 2,275.00 | 30.00 | - | 30.00 | - | - | - | - | - | 1,517.50 | 787.50 | 2,305.00 |
| 17,750 - 18,249.99 | 18,000.00 | - | 18,000.00 | 1,530.00 | 810.00 | 2,340.00 | 30.00 | - | 30.00 | - | - | - | - | - | 1,560.00 | 810.00 | 2,370.00 |
| 18,250 - 18,749.99 | 18,500.00 | - | 18,500.00 | 1,572.50 | 832.50 | 2,405.00 | 30.00 | - | 30.00 | - | - | - | - | - | 1,602.50 | 832.50 | 2,435.00 |
| 18,750 - 19,249.99 | 19,000.00 | - | 19,000.00 | 1,615.00 | 855.00 | 2,470.00 | 30.00 | - | 30.00 | - | - | - | - | - | 1,645.00 | 855.00 | 2,500.00 |
| 19,250 - 19,749.99 | 19,500.00 | - | 19,500.00 | 1,657.50 | 877.50 | 2,535.00 | 30.00 | - | 30.00 | - | - | - | - | - | 1,687.50 | 877.50 | 2,565.00 |
| 19,750 - 20,249.99 | 20,000.00 | - | 20,000.00 | 1,700.00 | 900.00 | 2,600.00 | 30.00 | - | 30.00 | - | - | - | - | - | 1,730.00 | 900.00 | 2,630.00 |
| 20,250 - 20,749.99 | 20,000.00 | 500.00 | 20,500.00 | 1,700.00 | 900.00 | 2,600.00 | 30.00 | - | 30.00 | - | 42.50 | 22.50 | 65.00 | 1,772.50 | 922.50 | 2,695.00 | |
| 20,750 - 21,249.99 | 20,000.00 | 1,000.00 | 21,000.00 | 1,700.00 | 900.00 | 2,600.00 | 30.00 | - | 30.00 | - | 85.00 | 45.00 | 130.00 | 1,815.00 | 945.00 | 2,760.00 | |
| 21,250 - 21,749.99 | 20,000.00 | 1,500.00 | 21,500.00 | 1,700.00 | 900.00 | 2,600.00 | 30.00 | - | 30.00 | - | 127.50 | 67.50 | 195.00 | 1,857.50 | 967.50 | 2,825.00 | |
| 21,750 - 22,249.99 | 20,000.00 | 2,000.00 | 22,000.00 | 1,700.00 | 900.00 | 2,600.00 | 30.00 | - | 30.00 | - | 170.00 | 90.00 | 260.00 | 1,900.00 | 990.00 | 2,890.00 | |
| 22,250 - 22,749.99 | 20,000.00 | 2,500.00 | 22,500.00 | 1,700.00 | 900.00 | 2,600.00 | 30.00 | - | 30.00 | - | 212.50 | 112.50 | 325.00 | 1,942.50 | 1,012.50 | 2,955.00 | |
| 22,750 - 23,249.99 | 20,000.00 | 3,000.00 | 23,000.00 | 1,700.00 | 900.00 | 2,600.00 | 30.00 | - | 30.00 | - | 255.00 | 135.00 | 390.00 | 1,985.00 | 1,035.00 | 3,020.00 | |
| 23,250 - 23,749.99 | 20,000.00 | 3,500.00 | 23,500.00 | 1,700.00 | 900.00 | 2,600.00 | 30.00 | - | 30.00 | - | 297.50 | 157.50 | 455.00 | 2,027.50 | 1,057.50 | 3,085.00 | |
| 23,750 - 24,249.99 | 20,000.00 | 4,000.00 | 24,000.00 | 1,700.00 | 900.00 | 2,600.00 | 30.00 | - | 30.00 | - | 340.00 | 180.00 | 520.00 | 2,070.00 | 1,080.00 | 3,150.00 | |
| 24,250 - 24,749.99 | 20,000.00 | 4,500.00 | 24,500.00 | 1,700.00 | 900.00 | 2,600.00 | 30.00 | - | 30.00 | - | 382.50 | 202.50 | 585.00 | 2,112.50 | 1,102.50 | 3,215.00 | |
| 24,750 - Over | 20,000.00 | 5,000.00 | 25,000.00 | 1,700.00 | 900.00 | 2,600.00 | 30.00 | - | 30.00 | - | 425.00 | 225.00 | 650.00 | 2,155.00 | 1,125.00 | 3,280.00 | |

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This Circular shall supersede schedule of regular Social Security, Employees Compensation, and Mandatory Provident Fund contributions for Employers and Employees under Circular No. 2020-033 dated 07 December 2020.

Please be guided accordingly.


AURORA C. IGNACIO
President and CEO 

22 DEC 2020

Date

(Policy – Contributions Collection)