



Republic of the Philippines
SOCIAL SECURITY SYSTEM
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CIRCULAR NO. 2020-035-b

TO : **ALL VOLUNTARY AND NON-WORKING SPOUSE 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 voluntary and non-working spouse 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) and Mandatory Provident Fund (MPF) Programs that are administered by SSS.

SCHEDULE OF REGULAR SOCIAL SECURITY AND MANDATORY PROVIDENT FUND CONTRIBUTIONS VOLUNTARY AND NON-WORKING SPOUSE MEMBERS Effective January 2021

RANGE OF COMPENSATION	MONTHLY SALARY CREDIT			AMOUNT OF CONTRIBUTIONS		
	REGULAR SOCIAL SECURITY	MANDATORY PROVIDENT FUND	TOTAL	REGULAR SOCIAL SECURITY	MANDATORY PROVIDENT FUND	TOTAL
BELOW 3,250	3,000.00	-	3,000.00	390.00	-	390.00
3,250 - 3,749.99	3,500.00	-	3,500.00	455.00	-	455.00
3,750 - 4,249.99	4,000.00	-	4,000.00	520.00	-	520.00
4,250 - 4,749.99	4,500.00	-	4,500.00	585.00	-	585.00
4,750 - 5,249.99	5,000.00	-	5,000.00	650.00	-	650.00
5,250 - 5,749.99	5,500.00	-	5,500.00	715.00	-	715.00
5,750 - 6,249.99	6,000.00	-	6,000.00	780.00	-	780.00
6,250 - 6,749.99	6,500.00	-	6,500.00	845.00	-	845.00
6,750 - 7,249.99	7,000.00	-	7,000.00	910.00	-	910.00
7,250 - 7,749.99	7,500.00	-	7,500.00	975.00	-	975.00
7,750 - 8,249.99	8,000.00	-	8,000.00	1,040.00	-	1,040.00
8,250 - 8,749.99	8,500.00	-	8,500.00	1,105.00	-	1,105.00
8,750 - 9,249.99	9,000.00	-	9,000.00	1,170.00	-	1,170.00
9,250 - 9,749.99	9,500.00	-	9,500.00	1,235.00	-	1,235.00
9,750 - 10,249.99	10,000.00	-	10,000.00	1,300.00	-	1,300.00
10,250 - 10,749.99	10,500.00	-	10,500.00	1,365.00	-	1,365.00
10,750 - 11,249.99	11,000.00	-	11,000.00	1,430.00	-	1,430.00
11,250 - 11,749.99	11,500.00	-	11,500.00	1,495.00	-	1,495.00
11,750 - 12,249.99	12,000.00	-	12,000.00	1,560.00	-	1,560.00
12,250 - 12,749.99	12,500.00	-	12,500.00	1,625.00	-	1,625.00
12,750 - 13,249.99	13,000.00	-	13,000.00	1,690.00	-	1,690.00
13,250 - 13,749.99	13,500.00	-	13,500.00	1,755.00	-	1,755.00
13,750 - 14,249.99	14,000.00	-	14,000.00	1,820.00	-	1,820.00
14,250 - 14,749.99	14,500.00	-	14,500.00	1,885.00	-	1,885.00
14,750 - 15,249.99	15,000.00	-	15,000.00	1,950.00	-	1,950.00
15,250 - 15,749.99	15,500.00	-	15,500.00	2,015.00	-	2,015.00
15,750 - 16,249.99	16,000.00	-	16,000.00	2,080.00	-	2,080.00
16,250 - 16,749.99	16,500.00	-	16,500.00	2,145.00	-	2,145.00
16,750 - 17,249.99	17,000.00	-	17,000.00	2,210.00	-	2,210.00
17,250 - 17,749.99	17,500.00	-	17,500.00	2,275.00	-	2,275.00
17,750 - 18,249.99	18,000.00	-	18,000.00	2,340.00	-	2,340.00
18,250 - 18,749.99	18,500.00	-	18,500.00	2,405.00	-	2,405.00
18,750 - 19,249.99	19,000.00	-	19,000.00	2,470.00	-	2,470.00
19,250 - 19,749.99	19,500.00	-	19,500.00	2,535.00	-	2,535.00
19,750 - 20,249.99	20,000.00	-	20,000.00	2,600.00	-	2,600.00
20,250 - 20,749.99	20,000.00	500.00	20,500.00	2,600.00	65.00	2,665.00
20,750 - 21,249.99	20,000.00	1,000.00	21,000.00	2,600.00	130.00	2,730.00
21,250 - 21,749.99	20,000.00	1,500.00	21,500.00	2,600.00	195.00	2,795.00
21,750 - 22,249.99	20,000.00	2,000.00	22,000.00	2,600.00	260.00	2,860.00
22,250 - 22,749.99	20,000.00	2,500.00	22,500.00	2,600.00	325.00	2,925.00
22,750 - 23,249.99	20,000.00	3,000.00	23,000.00	2,600.00	390.00	2,990.00
23,250 - 23,749.99	20,000.00	3,500.00	23,500.00	2,600.00	455.00	3,055.00
23,750 - 24,249.99	20,000.00	4,000.00	24,000.00	2,600.00	520.00	3,120.00
24,250 - 24,749.99	20,000.00	4,500.00	24,500.00	2,600.00	585.00	3,185.00
24,750 - Over	20,000.00	5,000.00	25,000.00	2,600.00	650.00	3,250.00

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Note that the contributions of Non-Working Spouse shall be based on 50% of the MSC of his/her working spouse.

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 ₱150 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 and Mandatory Provident Fund contributions for Voluntary and Non-Working Spouse members under Circular No. 2020-035 dated 07 December 2020.

Please be guided accordingly.

22 DEC 2020

Date

(Policy – Contributions Collection)


AURORA C. IGNACIO
President and CEO 