



Republic of the Philippines
SOCIAL SECURITY SYSTEM

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CIRCULAR NO. 2022-020-b

TO : ALL HOUSEHOLD EMPLOYERS

SUBJECT : **AMENDMENT TO THE CONTRIBUTION PENALTY CONDONATION PROGRAM FOR HOUSEHOLD EMPLOYERS [CONTRIBUTION PENALTY CONDONATION AND RESTRUCTURING PROGRAM (CPCR-P)]**

Pursuant to Social Security Commission (SSC) Resolution No. 654-s.2022 dated 28 September 2022, and to provide further support to all SSS member-employers to mitigate economic cost and losses brought about by the COVID-19 pandemic and to accelerate the country's recovery, SSS hereby issues the following guidelines amending the 2nd paragraph of Sec. 8 of Circular No. 2022-020 dated 26 August 2022 on the Contribution Penalty Condonation and Restructuring Program (CPCR-P) for Household Employers approved under SSC Resolution No. 414-s.2022 dated 22 June 2022:

FROM	TO
<p>However, notwithstanding the preceding paragraph, in cognizance of the adverse impact of the COVID-19 pandemic severely affecting the Philippine economy, presentation of financial documents as proof of a net loss for the years 2020, 2021 and 2022 is no longer necessary to avail of the condonation of penalty imposed on delinquent contributions for the period March 2020 to February 2022 and will instead pay the principal amount plus a legal interest of six percent (6%) per annum.</p>	<p>However, notwithstanding the preceding paragraph, in cognizance of the adverse impact of the COVID-19 pandemic severely affecting the Philippine economy, presentation of financial documents as proof of a net loss for the years 2020, 2021 and 2022 is no longer necessary to avail of the condonation of penalty imposed on delinquent contributions for the period March 2020 to February 2022 and employers will only pay the delinquent principal amount of contributions with the penalty totally condoned.</p>

Household Employers with delinquencies outside the pandemic period of March 2020 to February 2022 qualified for the condonation of the contribution penalty of two percent (2%) per month shall instead pay the principal amount plus a legal interest of six percent (6%) per annum.

