



Republic of the Philippines  
**SOCIAL SECURITY SYSTEM**

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**CIRCULAR NO. 2023-005**

**TO : ALL EMPLOYERS (BUSINESS AND HOUSEHOLD EMPLOYERS),  
COVERAGE AND COLLECTION PARTNERS (CCPs), AND  
INDIVIDUAL MEMBERS (SELF-EMPLOYED, VOLUNTARY  
MEMBERS AND NON-WORKING SPOUSES)**

**SUBJECT : EXTENSION OF DEADLINE OF REMITTANCE OF  
CONTRIBUTIONS IN AREAS AFFECTED BY SOUTHWEST  
MONSOON ENHANCED BY TROPICAL CYCLONES (TCs) EGAY  
AND FALCON**

Pursuant to Social Security Commission (SSC) Resolution No. 384-s.2023 dated 06 September 2023 on the extension of the deadline of remittance of contributions, in the areas affected by Southwest Monsoon enhanced by Tropical Cyclones (TCs) Egay and Falcon (international code names: Doksuri and Khanun, respectively) as declared by various Local Government Units (LGU), Local Disaster Risk Reduction and Management Office (LDRRMO), National Disaster Risk Reduction Management Council (NDRRMC), and the National Government, this Circular is hereby issued:

**A. COVERED AREAS**

1. In view of the Resolutions declaring State of Calamity issued by various LGUs, LDRRMO, NDRRMC, and the National Government, below are the affected provinces:

PROVINCES	
<b>REGION 1</b> ILOCOS NORTE ILOCOS SUR LA UNION PANGASINAN	<b>CALABARZON</b> CAVITE RIZAL <b>MIMAROPA</b> OCCIDENTAL MINDORO
<b>REGION 2</b> CAGAYAN	<b>CAR</b> ABRA
<b>REGION 3</b> BATAAN BULACAN NUEVA ECIJA PAMPANGA TARLAC	APAYAO BENGUET IFUGAO MOUNTAIN PROVINCE

2. All other areas which may be declared under State of Calamity by various government offices mentioned.

**B. DEADLINE OF REMITTANCE BY PAYOR TYPE**

<b>Type of Payor</b>	<b>Deadline of Remittance</b>
Business Employers	Contributions for the applicable month of June 2023 may be paid on or before 30 September 2023.
Household Employers, CCPs, and Individual Members	Contributions for the applicable months of April, May, June or the second quarter of the year 2023 may be paid on or before 30 September 2023.

Provided that:

1. No contributions paid retroactively by individual members shall be used in determining his/her eligibility to any benefit arising from a contingency wherein the date of payment is within or after the semester of contingency;
2. The payment deadlines of employers for applicable months after June 2023 and of individual members for applicable months and/or quarters after June 2023 as prescribed under Circular No. 2019-012 dated 06 August 2019 shall apply;
3. In case payment deadline falls on Saturday, Sunday or holiday, payment may be made the next working day; and
4. For employers with approved installment proposals under the following, their post-dated checks which fall due in June 2023 and July 2023 shall be deposited on or before 30 September 2023:

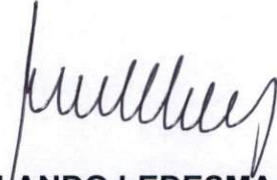


	<b>Issuance No.</b>	<b>Subject</b>
a.	Circular No. 2011-002	Revised Guidelines on the Installment Payment Schemes for Employers dated 16 February 2011
b.	Circular No. 2018-008	Amendment to Circular No. 2017-009 dated 2 October 2017 and Circular No. 2011-002 dated 16 February 2011 [Revised Guidelines in the Installment Payment Scheme for Employers under SSC Resolution No. 976-s.2010 dated 8 December 2010] and Creation of the Employers Delinquency Review Committee) dated March 2018

c.	Circular No. 2019-004	Condonation and Non-Imposition of Penalties on Delinquent Social Security Contributions dated 15 March 2019
d.	Circular No. 2021-015	Pandemic Relief and Restructuring Program 2 – Condonation of Penalties on Social Security (SS) Contributions dated 15 November 2021
e.	ECC and SSS Joint Circular No. 01, s.2021	Guidelines on the Enhanced Installment Payment Program Under Program 3 of the Pandemic Relief and Restructuring Program (PRRP 3) dated 16 November 2021
f.	Circular No. 2022-020	Contribution Penalty Condonation and Restructuring Program (CPCR-P) dated 26 August 2022
g.	Circular No. 2022-021	Contribution Penalty Condonation, Delinquency Management and Restructuring Program (CPCoDe MRP) dated 26 August 2022.

All provisions of other circulars and issuances which are not consistent with the above are hereby repealed or amended accordingly.

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

For strict compliance.

  
**ROLANDO LEDESMA MACASAET**  
 President and CEO  



25 SEP 2023

Date

(Policy – Contributions Collection)  
 Prepared by: Account Management Group

Extension of Deadline of Remittance of Contributions in Areas Affected by Southwest Monsoon Enhanced by Tropical Cyclones (TCs) Egay and Falcon

